

PROPOSED CHANGES IN THE 95 COUNTY MODEL

- **Tax Equivalent Payments (TEPs)**

The most recent data available for this information are for the years 1993, 1994, and 1995. This data is unreliable, does not reflect current conditions and is no longer available.

Recommendation: Eliminate from property tax base.

- **Per Capita Personal Income**

There are two major problems with PCPI:

- Outliers can affect the averages significantly
- Population numbers include people who live in group quarters (prisons, colleges, etc.) and cause an understatement of PCPI.

Recommendation: Substitute median household income, now available on a regular basis, in the formula

- **Service Responsibility**

Consider whether this variable is still needed because of expected improvements in funding for at-risk and ELL students.

Recommendation: If not needed, eliminate from formula.

- **State-Shared Taxes**

Include measure of state-shared revenue used to fund school systems. Inclusion makes model more comprehensive and improves data integrity.

Recommendation: Inclusion as a variable in the formula.

- **Multicollinearity**

High correlations between and among some variable may cause model distortions called multicollinearity.

Recommendation: Substitute a property tax rate for per pupil property.

Fiscal Capacity Presentations 2004 - 2005

This is a comprehensive list of the fiscal capacity presentations from January 2004 to May 2005. Please refer to the files in the Publications Office for the actual document.

Title	Date
2004	
System-level Fiscal Capacity for Funding Education in Tennessee Presented to Senate Education Meeting	February 18, 2004
Local Fiscal Capacity for Funding Education in Tennessee Presented to BEP Review Committee	August 2004
Prototype System-level Fiscal Capacity Model Presented to BEPRC	September 8, 2004
Local Fiscal Capacity for Funding Education in Tennessee Presented to Tennessee School Board Association	November 2004

Fiscal Capacity

Presented to Association of Independent and Municipal Schools

December 1, 2004

Fiscal Capacity County and System Prototype Models

Presented to Funding Task Force of the Metro Nashville Public Schools

Board of Education

December 7, 2004

Fiscal Capacity

Presented to Oneida SSD school board, school director, Rep. Winningham

And City Mayor

December 16, 2004

2005

Fiscal Capacity

Presented to Anderson County, Oak Ridge, and Clinton School Systems

January 2005

Fiscal Capacity Workshop

Presented to TEA Staff

January 2005

Fiscal Capacity Workshop

Presented to State Board of Education Staff

February 2005

Fiscal Capacity

Presented to Metropolitan Association of School Systems

March 2005

Fiscal Capacity

Presented to BEP Review Committee

July 21, 2005

Four Alternative Models Evaluated

- **Evaluation team:**
 - ◆ *TACIR staff*
 - ◆ *Comptroller's Office of Education Accountability staff*
 - ◆ *Outside reviewers*

- **Two two-tier models, both w/regression-based county-level tier:**
 - ◆ *both with modified county model as tier one*
 - *property and sales tax bases combined into a single variable*
 - *median household income as measure of taxpayer equity*
 - *school-age child poverty as measure of service burden*
 - ◆ *algebraic tier two based on property and sales tax bases plus revenue available from state-shared taxes*
 - ◆ *regression-based tier two*
 - *shared and unshared combined property and sales tax base variables*
 - *system-level tax exportability*
 - *school-age child poverty*

- **Two one-tier models**
 - ◆ *algebraic based on property and sales tax bases plus revenue available from state-shared taxes*
 - *average tax and usage* rates calculated from actual revenue for schools divided by tax base or available state-shared tax revenue*
 - *separate calculations for shared and unshared tax bases*
 - ◆ *full regression based on same components as current county model based on same components as current county model (Prototype Model)*

* Usage rate applies to state-shared tax revenue.

Prototype Model versus Current Model— Highlights

- Provides system-level fiscal capacity for use in equalizing system-level funding formula
- Retains regression-based modified representative tax system approach
- Retains and enhances pupil and taxpayer equity measures
 - ♦ Tax base variables include state-shared tax revenue available to fund school systems
 - ♦ Per Capita Income replaced by
 - ✓ *Median Household Income for county area—eliminates problem of group quarters and outliers in smaller counties*
 - ✓ *Child Poverty Rate for school systems—only income-related data available at that level*
- Remains a fiscal behavioral model—does not set normative standards for local revenue
- Own-source revenue includes state-shared tax revenue used to fund school systems
 - ✓ *More comprehensive—state-shared tax revenue substitutes for local revenues*
 - ✓ *Improves data integrity—state-shared tax revenue cannot be separated out of city general fund transfers*
- Service Burden (public school students divided by population) not included
 - ♦ *inclusion criticized by Comptroller’s Office as redundant with BEP components*
 - ♦ *model designed for use in more comprehensive BEP formula based on recommendations of Teacher Salary Task Force (enhanced funding for English language learners and at-risk students)*
 - ♦ *adoption for use in less comprehensive BEP may require consideration of non-redundant measure*

Prototype Model versus Current Model

Comparison of Variables

Variables	Current Model	New Model
Local Revenue	<i>Does not include state-shared tax revenue except in City General Fund Transfers</i>	<i>Includes state-shared tax revenues used to fund all school systems</i>
Property per Pupil	<i>County area</i>	<i>County area & school systems</i>
Sales per Pupil	<i>County area</i>	<i>County area & school systems</i>
State-shared Tax Revenue per Pupil	<i>Does not include</i>	<i>Includes state-shared tax revenues available to fund school systems</i>
Ability to Pay	<i>County-area Per Capita Income</i>	<ul style="list-style-type: none"> ♦ <i>County-area Median Household Income</i> ♦ <i>System Child Poverty Rate</i>
Resident Tax Burden/Tax Exportability	<i>County-area residential & farm assessment divided by total assessment</i>	<i>Business-related* property assessment divided by total assessment</i> <ul style="list-style-type: none"> ♦ <i>County-area ratio</i> ♦ <i>System ratio</i>
Service Burden	<i>Public School Students (ADM) divided by Population</i>	<i>Not included for adoption in more comprehensive BEP formula</i>

* Commercial, industrial, utility and personal property.

Tennessee's Unique Challenge

Disparate Fiscal Entities

Different Revenues, Different Sharing Requirements

- Different kinds of school systems have access to different revenue sources
- Different kinds of school systems have different sharing obligations when accessing their revenue sources for schools

Revenue Source	County School Systems	City School Systems	Special School Districts
Property			
♦ 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
Taxable Sales			
♦ 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
State-shared Tax Revenue			
	Yes—no sharing requirement	Yes—no sharing requirement	No—not eligible to receive

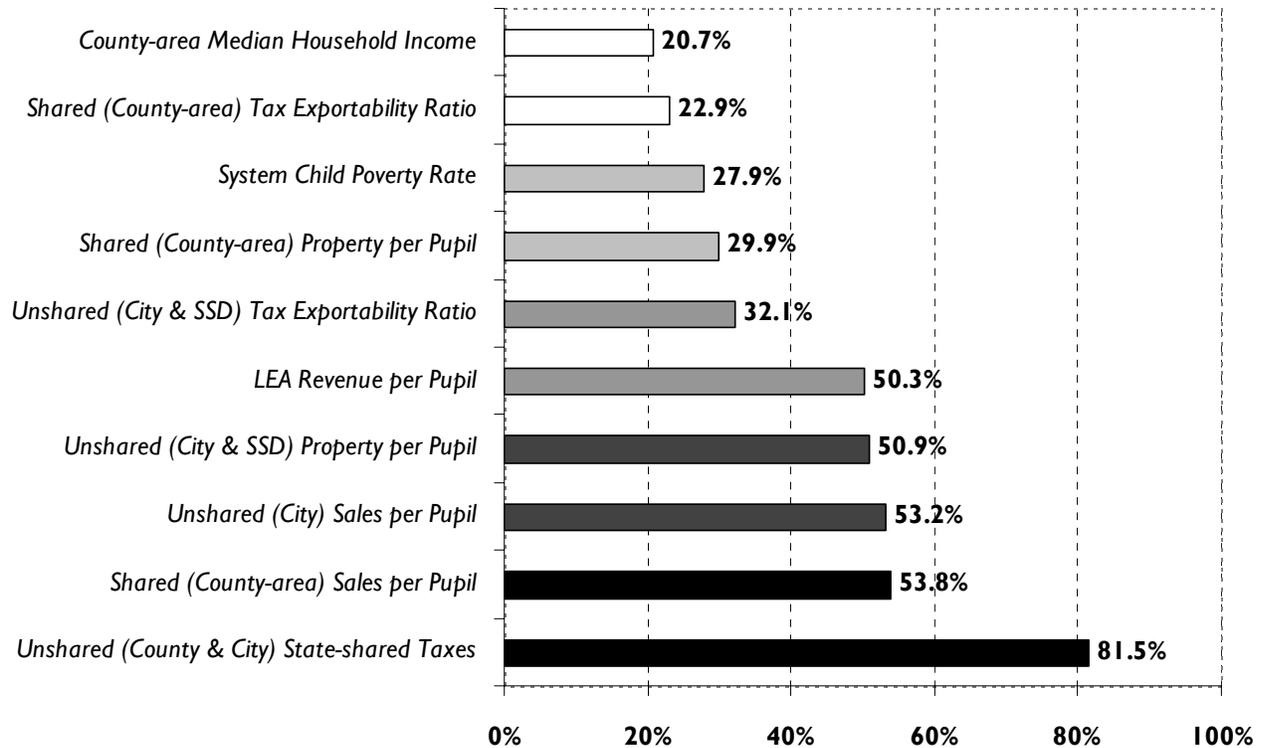
A note about values included in the fiscal capacity model: All systems have values greater than zero for tax base variables that generate county education revenue that must be shared, including the resident tax burden variable that is based on the county-area property tax base. If the table above indicates that a particular revenue source is not available, then the fiscal capacity model will include zeros for those kinds of systems. For example, special school districts receive zeros unshared taxable sales and zero state-shared taxes. Similarly, county school systems receive zero unshared property and sales tax revenues and have a zero for the resident tax burden associated with unshared property tax revenues.

* Except in very limited circumstances (i.e., to support countywide transportation fund or to repay rural education debt).

Prototype Model

Dispersion of Variables

*Coefficient of Variation**



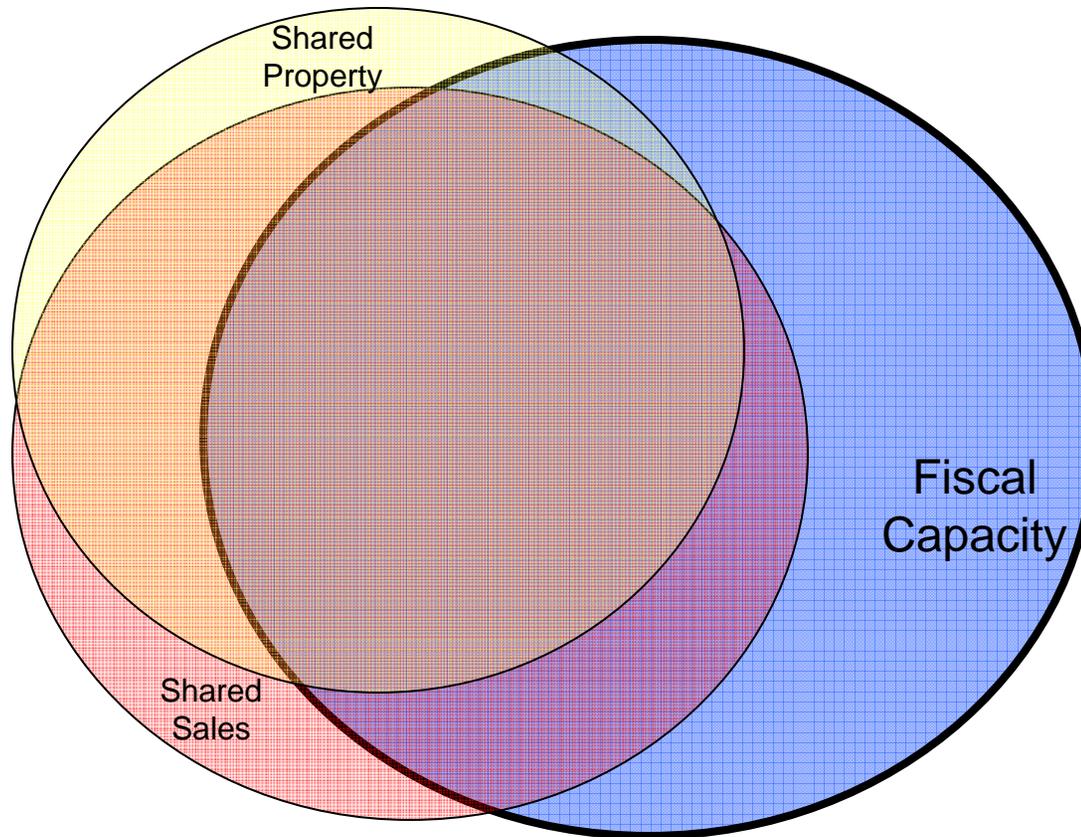
A note about shared versus unshared tax bases: Counties must share their local tax bases among all of the school systems within their borders. Cities may, but are not required to. Special school districts are not required to and typically do not. The fiscal capacity model considers only the statutory tax structure and sharing requirements. Because each variable in the model must have a value for every school system, county systems have zeros for the unshared local tax base variables. Likewise, special school districts have zeros for the unshared/city sales tax base variable and the state-shared taxes variable. Those zeros are not factored into the coefficients of variation for the unshared-tax-base variables. In other words, the coefficients of variation for the unshared-tax-base variables are based solely on the non-zero values.

* The coefficient of variation is a measure of the variation from the average value. Technically, it is the standard deviation expressed as a percent of the mean. The large COV for unshared (city) taxable sales indicates significant differences in unshared taxable sales per pupil across the 136 school systems. The small COV for county-area median household income indicates relatively small differences among the 95 counties. This indicates that the differences in the unshared sales tax base are of greater significance than the difference in median household income.

Overlapping Effects of Independent Variables on Fiscal Capacity in the 136-System Model

Venn Diagram Using Data from the 2005 Fiscal Capacity Model

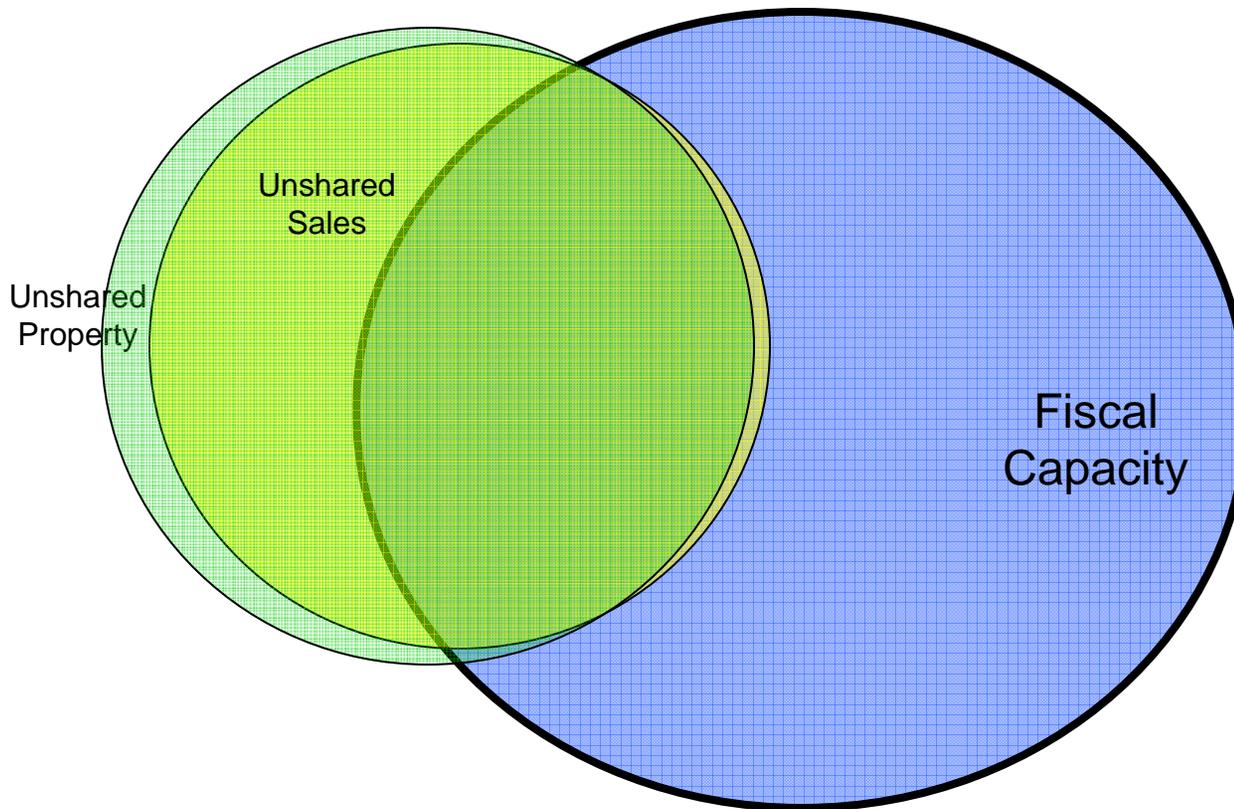
Variances in the Per-Pupil Shared Property Tax Base variable explain 42.1% of the variance in Per-Pupil Local Revenue. Variances in the Per-Pupil Shared Sales Tax Base variable explain 55.4% of the variance in Per-Pupil Local Revenue. When both variables are included, 56.5% of the variance in Per-Pupil Fiscal Capacity is explained. As this diagram shows, they mostly explain the same variance. The Shared Property variable, most noticeably, adds very little extra explanatory power to the model, yet it is the largest and most important part of local funding.



Overlapping Effects of Independent Variables on Fiscal Capacity in the 136-System Model

Venn Diagram Using Data from the 2005 Fiscal Capacity Model

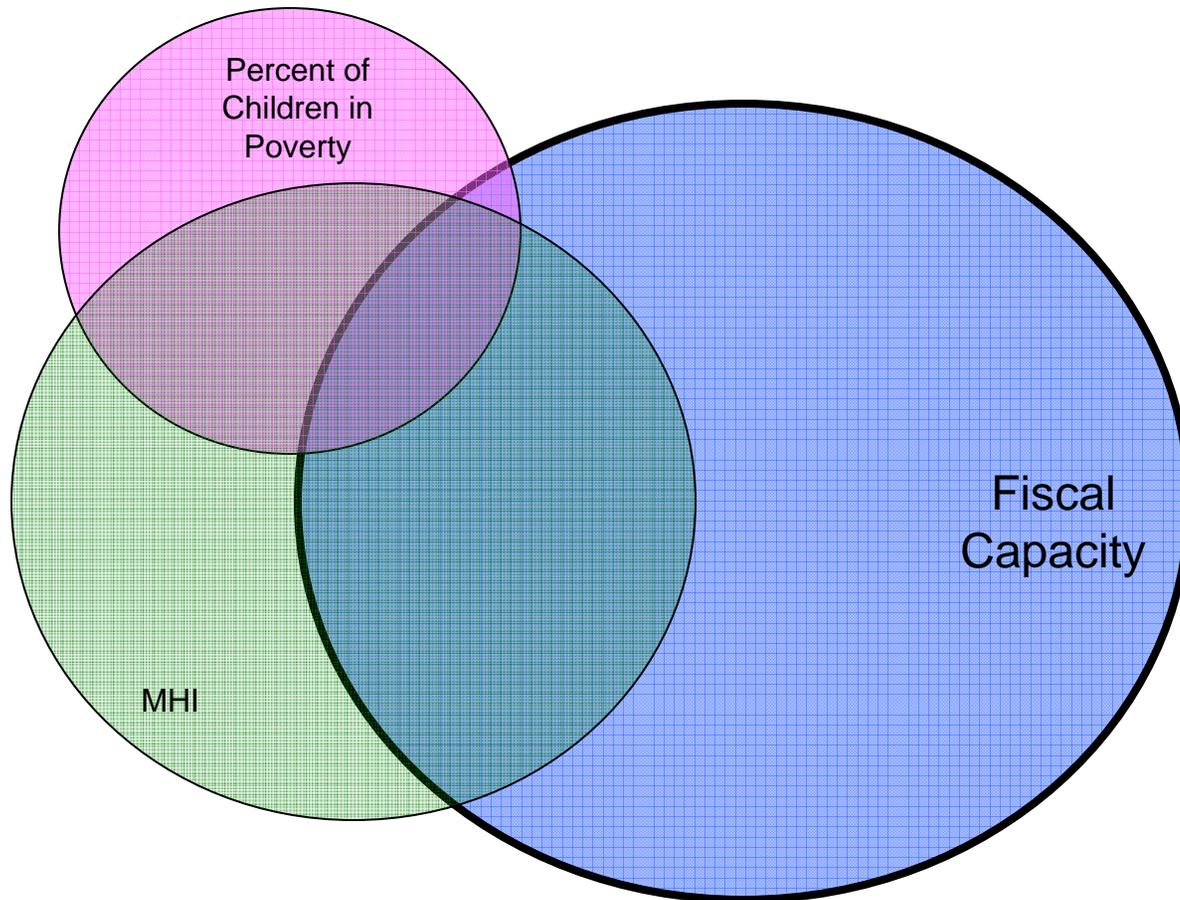
Variations in the Per-Pupil Unshared Property Tax Base variable explain 28.3% of the variance in Per-Pupil Local Revenue. Variations in the Per-Pupil Unshared Sales Tax Base variable explain 24.5% of the variance in Per-Pupil Local Revenue. When both variables are included, 28.4% of the variance in Per-Pupil Fiscal Capacity is explained. As this diagram shows, they mostly explain the same variance. The Unshared Sales variable, most noticeably, adds very little extra explanatory power to the model, but it remains an important part of local funding for city systems.



Overlapping Effects of Independent Variables on Fiscal Capacity in the 136-System Model

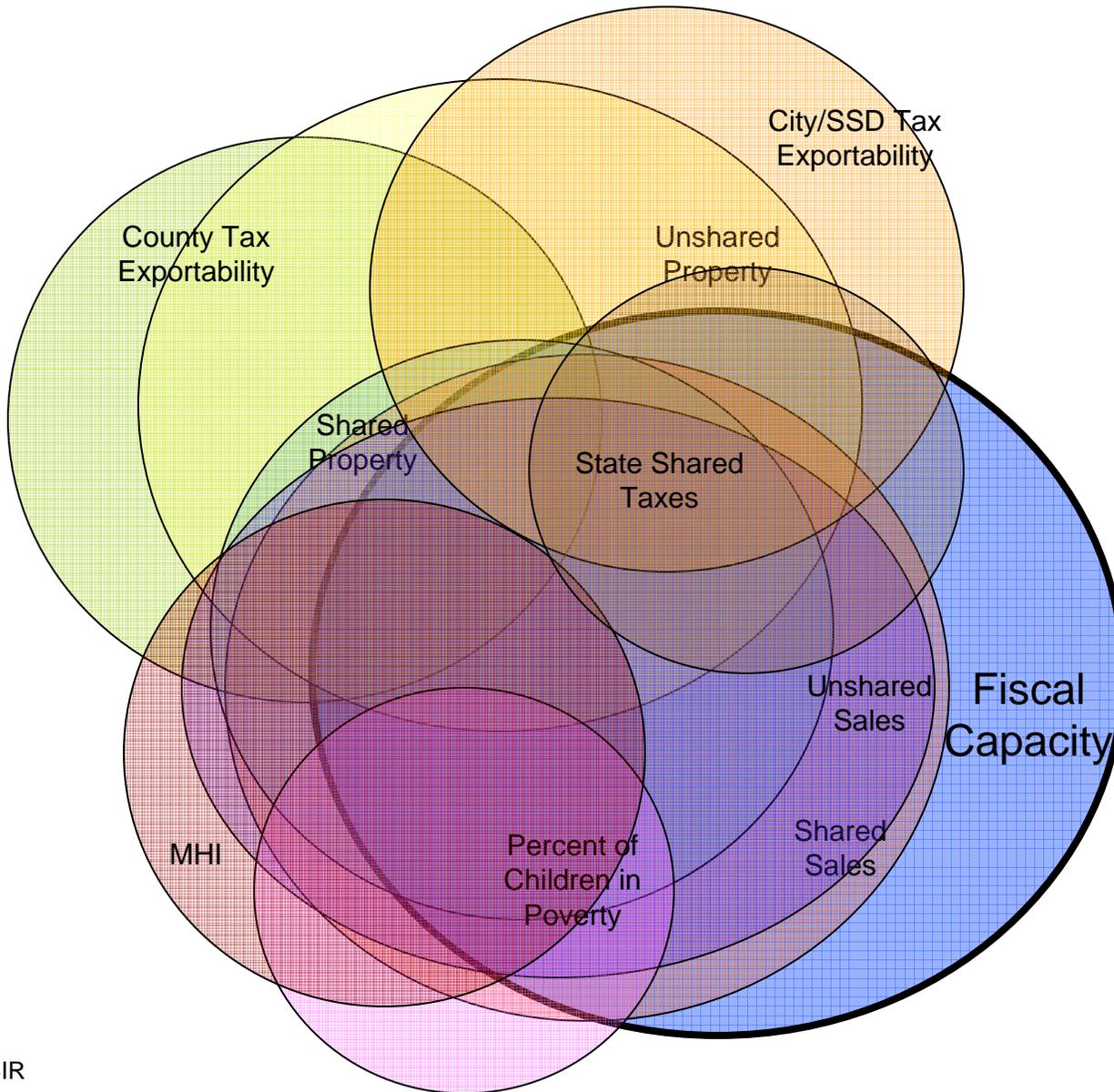
Venn Diagram Using Data from the 2005 Fiscal Capacity Model

Variances in the Median Household Income variable explain 28.6% of the variance in Per-Pupil Local Revenue. Variances in the Percent of Children Living in Poverty variable explain 5.4% of the variance in Per-Pupil Local Revenue. When both variables are included, 29.9% of the variance in Per-Pupil Fiscal Capacity is explained. As this diagram shows, they mostly explain the same variance. The Percent of Children in Poverty variable explains very little variance on its own, and what is independent of Median Household Income overlaps with the Shared Property Tax Base, but it is the only income proxy available at the system level.



Overlapping Effects of Independent Variables on Fiscal Capacity in the 136-System Model

Venn Diagram Using Data from the 2005 Fiscal Capacity Model – effects are approximations based on partial regressions and correlation coefficients



As this diagram shows, when all variables are included, overlapping effects are nearly impossible to separate and identify. But each variable, when run on its own, explains some variance and is significant. Each variable has its own theoretical basis for inclusion. Removing insignificant variables (those that overlap completely with other variables) would not change overall outcomes, but it would change outcomes for individual systems. Since each contributes to local fiscal capacity in its own right, all are included in the model.

**Tennessee Basic Education Program
Comparison of One-year Change in State Funding with Actual and Prototype
Models
2004-05 and 2005-06 School Years**

- Column I. Actual BEP formula state funding for fiscal year 2004-05, not including stability provision.
- Column II. Actual BEP formula state funding for fiscal year 2005-06, not including stability provision.
- Column III. Column II minus Column I—one-year change in formula-generated state funding.
- Column IV. BEP formula state funding for fiscal year 2005-06, not including stability provision, with system-level average tax rate fiscal capacity model.
- Column V. Column IV minus Column I—one-year change in formula-generated state funding with system-level average tax rate fiscal capacity model.
- Column VI. BEP formula state funding for fiscal year 2005-06, not including stability provision, with prototype system-level fiscal capacity model.
- Column VII. Column VI minus Column I—one-year change in formula-generated state funding with prototype system-level fiscal capacity model.

**Tennessee Basic Education Program
Comparison of One-year Change in State Funding with Actual and Prototype Models
2004-05 and 2005-06 School Years**

System Name	2004-05 State Funding	2005-06 State Funding					
		County Model	1-yr Change	Average Tax Rate Model	1-yr Change	Prototype Model	1-yr Change
Anderson County	\$ 22,233,000	\$ 23,307,000	\$ 1,074,000	\$ 25,219,000	\$ 2,986,000	\$ 25,081,000	\$ 2,848,000
Clinton City	3,024,000	3,151,000	127,000	2,093,000	(931,000)	2,371,000	(653,000)
Oak Ridge City	13,781,000	14,546,000	765,000	11,430,000	(2,351,000)	12,329,000	(1,452,000)
Bedford County	23,181,000	25,009,000	1,828,000	25,473,000	2,292,000	25,432,000	2,251,000
Benton County	8,699,000	9,464,000	765,000	9,277,000	578,000	9,559,000	860,000
Bledsoe County	8,227,000	8,826,000	599,000	8,170,000	(57,000)	8,731,000	504,000
Blount County	33,372,000	36,672,000	3,300,000	36,069,000	2,697,000	36,260,000	2,888,000
Alcoa City	3,794,000	4,324,000	530,000	1,451,000	(2,343,000)	2,449,000	(1,345,000)
Maryville City	13,353,000	14,523,000	1,170,000	10,297,000	(3,056,000)	11,254,000	(2,099,000)
Bradley County	26,795,000	28,490,000	1,695,000	29,929,000	3,134,000	29,469,000	2,674,000
Cleveland City	12,707,000	13,972,000	1,265,000	9,476,000	(3,231,000)	10,960,000	(1,747,000)
Campbell County	22,436,000	23,510,000	1,074,000	22,531,000	95,000	23,704,000	1,268,000
Cannon County	8,512,000	8,854,000	342,000	8,708,000	196,000	9,003,000	491,000
Carroll County	1,492,000	1,605,000	113,000	1,782,000	290,000	2,001,000	509,000
H Rock-Bruceton SSD	2,658,000	2,879,000	221,000	2,787,000	129,000	2,749,000	91,000
Huntingdon SSD	4,528,000	4,695,000	167,000	4,388,000	(140,000)	4,365,000	(163,000)
McKenzie SSD	4,575,000	4,952,000	377,000	4,707,000	132,000	4,664,000	89,000
South Carroll Co SSD	1,551,000	1,618,000	67,000	1,579,000	28,000	1,568,000	17,000
West Carroll Co SSD	3,861,000	4,059,000	198,000	3,855,000	(6,000)	3,918,000	57,000
Carter County	22,335,000	24,006,000	1,671,000	24,461,000	2,126,000	24,705,000	2,370,000
Elizabethton City	7,307,000	7,591,000	284,000	6,063,000	(1,244,000)	6,620,000	(687,000)
Cheatham County	24,900,000	25,929,000	1,029,000	26,082,000	1,182,000	25,507,000	607,000
Chester County	9,299,000	9,585,000	286,000	9,640,000	341,000	9,605,000	306,000
Claiborne County	18,239,000	19,467,000	1,228,000	19,198,000	959,000	20,221,000	1,982,000
Clay County	4,994,000	5,176,000	182,000	4,997,000	3,000	5,304,000	310,000
Cocke County	16,909,000	18,102,000	1,193,000	18,069,000	1,160,000	18,619,000	1,710,000
Newport City	2,395,000	2,512,000	117,000	1,538,000	(857,000)	1,863,000	(532,000)
Coffee County	12,554,000	13,640,000	1,086,000	14,809,000	2,255,000	13,879,000	1,325,000
Manchester City	3,827,000	4,139,000	312,000	3,491,000	(336,000)	3,543,000	(284,000)
Tullahoma City	10,509,000	11,080,000	571,000	9,603,000	(906,000)	9,646,000	(863,000)

**Tennessee Basic Education Program
Comparison of One-year Change in State Funding with Actual and Prototype Models
2004-05 and 2005-06 School Years**

System Name	2004-05 State Funding	2005-06 State Funding					
		County Model	1-yr Change	Average Tax Rate Model	1-yr Change	Prototype Model	1-yr Change
Crockett County	6,775,000	7,021,000	246,000	7,032,000	257,000	7,305,000	530,000
Alamo City	1,898,000	2,036,000	138,000	1,864,000	(34,000)	1,936,000	38,000
Bells City	1,586,000	1,759,000	173,000	1,617,000	31,000	1,696,000	110,000
Cumberland County	22,420,000	23,682,000	1,262,000	20,608,000	(1,812,000)	22,370,000	(50,000)
Davidson County	140,628,000	144,703,000	4,075,000	153,789,000	13,161,000	155,200,000	14,572,000
Decatur County	5,628,000	6,016,000	388,000	5,856,000	228,000	6,081,000	453,000
DeKalb County	9,352,000	10,116,000	764,000	9,047,000	(305,000)	9,982,000	630,000
Dickson County	25,905,000	26,499,000	594,000	26,790,000	885,000	26,055,000	150,000
Dyer County	10,741,000	11,473,000	732,000	12,476,000	1,735,000	12,071,000	1,330,000
Dyersburg City	10,707,000	11,226,000	519,000	9,532,000	(1,175,000)	9,955,000	(752,000)
Fayette County	12,432,000	12,951,000	519,000	11,204,000	(1,228,000)	12,850,000	418,000
Fentress County	8,809,000	9,399,000	590,000	9,316,000	507,000	9,859,000	1,050,000
Franklin County	20,748,000	22,013,000	1,265,000	21,088,000	340,000	21,524,000	776,000
Humboldt City	5,354,000	5,497,000	143,000	4,834,000	(520,000)	5,102,000	(252,000)
Milan SSD	6,828,000	7,183,000	355,000	6,792,000	(36,000)	6,888,000	60,000
Trenton SSD	4,887,000	5,111,000	224,000	4,900,000	13,000	4,933,000	46,000
Bradford SSD	2,206,000	2,257,000	51,000	2,222,000	16,000	2,262,000	56,000
Gibson County SSD	9,078,000	9,531,000	453,000	9,200,000	122,000	9,245,000	167,000
Giles County	13,755,000	15,202,000	1,447,000	16,001,000	2,246,000	15,986,000	2,231,000
Grainger County	13,734,000	14,652,000	918,000	14,031,000	297,000	14,629,000	895,000
Greene County	23,037,000	24,445,000	1,408,000	24,978,000	1,941,000	25,377,000	2,340,000
Greeneville City	9,081,000	9,605,000	524,000	6,684,000	(2,397,000)	8,209,000	(872,000)
Grundy County	9,353,000	10,259,000	906,000	10,210,000	857,000	10,754,000	1,401,000
Hamblen County	25,229,000	26,980,000	1,751,000	28,343,000	3,114,000	28,197,000	2,968,000
Hamilton County	83,241,000	84,832,000	1,591,000	96,474,000	13,233,000	95,054,000	11,813,000
Hancock County	4,819,000	5,095,000	276,000	4,620,000	(199,000)	5,070,000	251,000
Hardeman County	18,342,000	18,755,000	413,000	18,173,000	(169,000)	18,506,000	164,000
Hardin County	12,299,000	13,110,000	811,000	12,107,000	(192,000)	13,258,000	959,000
Hawkins County	26,354,000	28,222,000	1,868,000	28,433,000	2,079,000	28,941,000	2,587,000
Rogersville City	2,236,000	2,226,000	(10,000)	1,557,000	(679,000)	1,749,000	(487,000)

**Tennessee Basic Education Program
Comparison of One-year Change in State Funding with Actual and Prototype Models
2004-05 and 2005-06 School Years**

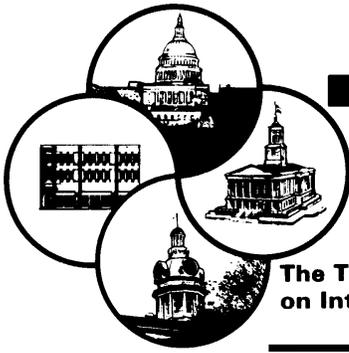
System Name	2004-05 State Funding	2005-06 State Funding					
		County Model	1-yr Change	Average Tax Rate Model	1-yr Change	Prototype Model	1-yr Change
Haywood County	13,247,000	13,878,000	631,000	13,281,000	34,000	14,014,000	767,000
Henderson County	11,717,000	12,744,000	1,027,000	13,134,000	1,417,000	12,954,000	1,237,000
Lexington City	3,576,000	3,692,000	116,000	2,781,000	(795,000)	2,935,000	(641,000)
Henry County	10,054,000	10,851,000	797,000	10,609,000	555,000	10,992,000	938,000
Paris SSD	4,731,000	5,131,000	400,000	4,601,000	(130,000)	4,644,000	(87,000)
Hickman County	15,623,000	16,802,000	1,179,000	15,741,000	118,000	16,285,000	662,000
Houston County	6,059,000	6,259,000	200,000	6,036,000	(23,000)	6,165,000	106,000
Humphreys County	10,503,000	11,053,000	550,000	10,642,000	139,000	10,934,000	431,000
Jackson County	6,759,000	6,944,000	185,000	6,816,000	57,000	7,219,000	460,000
Jefferson County	24,995,000	26,132,000	1,137,000	24,534,000	(461,000)	25,751,000	756,000
Johnson County	9,758,000	10,309,000	551,000	9,269,000	(489,000)	10,008,000	250,000
Knox County	109,940,000	114,086,000	4,146,000	127,008,000	17,068,000	117,559,000	7,619,000
Lake County	3,830,000	3,893,000	63,000	3,628,000	(202,000)	3,866,000	36,000
Lauderdale County	17,809,000	18,492,000	683,000	18,276,000	467,000	18,341,000	532,000
Lawrence County	22,832,000	24,262,000	1,430,000	24,987,000	2,155,000	24,729,000	1,897,000
Lewis County	7,584,000	7,762,000	178,000	7,410,000	(174,000)	7,531,000	(53,000)
Lincoln County	13,806,000	14,781,000	975,000	14,791,000	985,000	14,723,000	917,000
Fayetteville City	3,463,000	3,551,000	88,000	2,600,000	(863,000)	2,927,000	(536,000)
Loudon County	15,458,000	16,396,000	938,000	15,071,000	(387,000)	15,894,000	436,000
Lenoir City	6,380,000	6,989,000	609,000	5,319,000	(1,061,000)	6,306,000	(74,000)
McMinn County	18,199,000	18,796,000	597,000	18,084,000	(115,000)	18,600,000	401,000
Athens City	5,369,000	5,627,000	258,000	3,314,000	(2,055,000)	4,126,000	(1,243,000)
Etowah City	1,341,000	1,391,000	50,000	1,149,000	(192,000)	1,243,000	(98,000)
McNairy County	14,766,000	15,869,000	1,103,000	16,190,000	1,424,000	16,492,000	1,726,000
Macon County	13,642,000	14,476,000	834,000	14,464,000	822,000	14,484,000	842,000
Madison County	33,478,000	35,663,000	2,185,000	38,845,000	5,367,000	36,253,000	2,775,000
Marion County	14,117,000	14,752,000	635,000	14,360,000	243,000	14,669,000	552,000
Richard City SSD	1,200,000	1,197,000	(3,000)	1,141,000	(59,000)	1,141,000	(59,000)
Marshall County	15,089,000	15,899,000	810,000	16,825,000	1,736,000	16,515,000	1,426,000
Maury County	35,688,000	38,375,000	2,687,000	39,429,000	3,741,000	38,145,000	2,457,000

**Tennessee Basic Education Program
Comparison of One-year Change in State Funding with Actual and Prototype Models
2004-05 and 2005-06 School Years**

System Name	2004-05 State Funding	2005-06 State Funding					
		County Model	1-yr Change	Average Tax Rate Model	1-yr Change	Prototype Model	1-yr Change
Meigs County	7,890,000	8,164,000	274,000	7,354,000	(536,000)	7,868,000	(22,000)
Monroe County	18,666,000	20,038,000	1,372,000	18,676,000	10,000	19,359,000	693,000
Sweetwater City	5,182,000	5,307,000	125,000	4,312,000	(870,000)	4,661,000	(521,000)
Montgomery County	76,527,000	83,562,000	7,035,000	92,872,000	16,345,000	86,640,000	10,113,000
Moore County	3,847,000	4,043,000	196,000	3,628,000	(219,000)	3,930,000	83,000
Morgan County	13,858,000	14,483,000	625,000	14,021,000	163,000	14,391,000	533,000
Obion County	12,498,000	13,191,000	693,000	14,203,000	1,705,000	13,782,000	1,284,000
Union City	4,354,000	4,523,000	169,000	3,527,000	(827,000)	3,870,000	(484,000)
Overton County	13,057,000	13,805,000	748,000	13,459,000	402,000	13,875,000	818,000
Perry County	4,570,000	4,745,000	175,000	4,507,000	(63,000)	4,847,000	277,000
Pickett County	2,923,000	3,101,000	178,000	2,735,000	(188,000)	3,014,000	91,000
Polk County	9,743,000	10,336,000	593,000	9,705,000	(38,000)	10,306,000	563,000
Putnam County	27,547,000	28,912,000	1,365,000	30,158,000	2,611,000	29,223,000	1,676,000
Rhea County	13,935,000	14,924,000	989,000	14,317,000	382,000	14,757,000	822,000
Dayton City	2,533,000	2,621,000	88,000	1,669,000	(864,000)	1,931,000	(602,000)
Roane County	25,766,000	26,326,000	560,000	25,940,000	174,000	26,080,000	314,000
Robertson County	33,048,000	35,535,000	2,487,000	35,648,000	2,600,000	34,953,000	1,905,000
Rutherford County	84,520,000	93,845,000	9,325,000	101,350,000	16,830,000	93,965,000	9,445,000
Murfreesboro City	17,745,000	18,878,000	1,133,000	9,615,000	(8,130,000)	11,347,000	(6,398,000)
Scott County	9,931,000	10,857,000	926,000	10,684,000	753,000	10,908,000	977,000
Oneida SSD	4,715,000	5,060,000	345,000	4,765,000	50,000	4,791,000	76,000
Sequatchie County	7,874,000	8,439,000	565,000	7,923,000	49,000	8,256,000	382,000
Sevier County	29,317,000	31,372,000	2,055,000	21,558,000	(7,759,000)	21,342,000	(7,975,000)
Shelby County	122,229,000	130,836,000	8,607,000	156,746,000	34,517,000	146,578,000	24,349,000
Memphis SSD City	330,341,000	348,391,000	18,050,000	357,321,000	26,980,000	359,621,000	29,280,000
Smith County	11,079,000	12,227,000	1,148,000	12,127,000	1,048,000	12,198,000	1,119,000
Stewart County	8,681,000	9,104,000	423,000	8,203,000	(478,000)	8,597,000	(84,000)
Sullivan County	33,728,000	34,507,000	779,000	35,982,000	2,254,000	36,035,000	2,307,000
Bristol City	9,592,000	10,055,000	463,000	7,547,000	(2,045,000)	8,384,000	(1,208,000)
Kingsport City	16,621,000	17,206,000	585,000	9,865,000	(6,756,000)	12,742,000	(3,879,000)

**Tennessee Basic Education Program
Comparison of One-year Change in State Funding with Actual and Prototype Models
2004-05 and 2005-06 School Years**

System Name	2004-05 State Funding	2005-06 State Funding					
		County Model	1-yr Change	Average Tax Rate Model	1-yr Change	Prototype Model	1-yr Change
Sumner County	78,163,000	83,094,000	4,931,000	84,395,000	6,232,000	83,684,000	5,521,000
Tipton County	43,576,000	45,918,000	2,342,000	45,416,000	1,840,000	44,126,000	550,000
Trousdale County	5,656,000	6,039,000	383,000	5,881,000	225,000	5,907,000	251,000
Unicoi County	9,255,000	9,598,000	343,000	9,769,000	514,000	10,112,000	857,000
Union County	13,569,000	14,424,000	855,000	13,283,000	(286,000)	13,949,000	380,000
Van Buren County	3,676,000	3,875,000	199,000	3,447,000	(229,000)	3,738,000	62,000
Warren County	19,736,000	20,830,000	1,094,000	21,488,000	1,752,000	21,628,000	1,892,000
Washington County	23,141,000	24,473,000	1,332,000	24,901,000	1,760,000	24,521,000	1,380,000
Johnson City	18,061,000	18,635,000	574,000	9,643,000	(8,418,000)	11,801,000	(6,260,000)
Wayne County	10,827,000	11,070,000	243,000	10,476,000	(351,000)	10,848,000	21,000
Weakley County	16,485,000	17,253,000	768,000	17,706,000	1,221,000	17,879,000	1,394,000
White County	14,431,000	15,281,000	850,000	14,863,000	432,000	15,111,000	680,000
Williamson County	54,739,000	61,149,000	6,410,000	67,208,000	12,469,000	63,142,000	8,403,000
Franklin SSD	10,083,000	10,658,000	575,000	6,501,000	(3,582,000)	6,442,000	(3,641,000)
Wilson County	37,514,000	39,966,000	2,452,000	39,970,000	2,456,000	39,347,000	1,833,000
Lebanon SSD	9,421,000	9,718,000	297,000	7,311,000	(2,110,000)	7,618,000	(1,803,000)
Statewide	\$ 2,701,172,000	\$ 2,859,965,000	\$ 158,793,000	\$ 2,859,960,000	\$ 158,788,000	\$ 2,859,972,000	\$ 158,800,000
Total of Funding Decreases			\$ (13,000)		\$ (74,959,000)		\$ (47,906,000)



TACIR

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MEMORANDUM

TO: BEP Review Committee

FROM: Harry A. Green
Executive Director

DATE: July 21, 2005

SUBJECT: Telecommunications Sales Tax Base

- Three to four billion dollars in taxable telecommunication services included in the local option sales tax base prior to fiscal year 2001-02 is no longer identified by situs in reports from the Department of Revenue and cannot be factored into fiscal capacity as it was in the past.
- This change accounts for the bulk of the large decline observed in the local option sales tax base figures used in both fiscal capacity models.
- The effect on the underlying tax base cannot be determined because the revenue reported is a lump sum that includes collections based on two different rates:
 - 2.5% on all (business and residential) intrastate telecommunications services, and
 - 1.5% on residential interstate service.

The reports received by the department from taxpayers do not separate collections from the two rates and types of services. Complicating the matter is the fact that the tax is also collected at a 2.25% rate on other telecommunication services.

- This revenue is distributed by the department to local governments, not based on situs, but half on the same basis as other out-of-state collections, and half based on population.
- Also, there is approximately \$2 million in state-shared revenue from the state sales tax on interstate services purchased by businesses. This money is collected from the state tax and shared with local governments is distributed based on cities' and counties' population. It does not affect the county fiscal capacity model, but it is part of the state-shared tax revenue included in the prototype. There is no local option tax on interstate business telecommunications services.

Change in Local Tax Base, by County Area, Fiscal Years 2002-2004

County Area	Fiscal Year									
	2002			Percent		2004			Percent	
	2002	2003	Change 02-03	Change	2004	Change 03-04	Change	Change 02-04	Change	
Anderson	659,392,034	645,128,142	-14,263,892	-2.2%	688,111,355	42,983,213	6.7%	28,719,321	4.4%	
Bedford	237,328,545	236,995,839	-332,706	-0.1%	267,722,954	30,727,115	13.0%	30,394,409	12.8%	
Benton	96,726,011	89,225,532	-7,500,479	-7.8%	91,509,026	2,283,494	2.6%	-5,216,985	-5.4%	
Bledsoe	32,394,367	25,593,494	-6,800,873	-21.0%	27,115,330	1,521,836	5.9%	-5,279,037	-16.3%	
Blount	1,012,755,518	1,014,285,043	1,529,525	0.2%	1,080,516,523	66,231,480	6.5%	67,761,005	6.7%	
Bradley	738,458,283	718,187,737	-20,270,546	-2.7%	782,580,776	64,393,039	9.0%	44,122,493	6.0%	
Campbell	241,187,086	228,244,977	-12,942,109	-5.4%	241,795,985	13,551,008	5.9%	608,899	0.3%	
Cannon	39,798,310	34,671,853	-5,126,457	-12.9%	36,230,264	1,558,411	4.5%	-3,568,046	-9.0%	
Carroll	131,840,057	129,066,500	-2,773,557	-2.1%	135,315,179	6,248,679	4.8%	3,475,122	2.6%	
Carter	252,098,784	238,969,188	-13,129,596	-5.2%	246,715,917	7,746,729	3.2%	-5,382,867	-2.1%	
Cheatham	137,681,710	128,503,069	-9,178,641	-6.7%	143,345,084	14,842,015	11.5%	5,663,374	4.1%	
Chester	68,747,014	64,267,014	-4,480,000	-6.5%	69,781,497	5,514,483	8.6%	1,034,483	1.5%	
Claiborne	121,059,206	109,939,149	-11,120,057	-9.2%	115,212,210	5,273,061	4.8%	-5,846,996	-4.8%	
Clay	31,425,248	28,994,429	-2,430,819	-7.7%	29,421,503	427,074	1.5%	-2,003,745	-6.4%	
Cocke	213,663,978	202,846,322	-10,817,656	-5.1%	207,264,711	4,418,389	2.2%	-6,399,267	-3.0%	
Coffee	526,567,469	514,285,123	-12,282,346	-2.3%	550,812,684	36,527,561	7.1%	24,245,215	4.6%	
Crockett	41,849,402	37,338,931	-4,510,471	-10.8%	37,067,408	-271,523	-0.7%	-4,781,994	-11.4%	
Cumberland	442,867,952	426,807,659	-16,060,293	-3.6%	457,165,810	30,358,151	7.1%	14,297,858	3.2%	
Davidson	9,558,801,427	9,079,422,958	-479,378,469	-5.0%	9,508,461,461	429,038,503	4.7%	-50,339,966	-0.5%	
Decatur	73,693,748	64,349,658	-9,344,090	-12.7%	66,603,845	2,254,187	3.5%	-7,089,903	-9.6%	
DeKalb	92,531,850	82,182,178	-10,349,672	-11.2%	88,075,545	5,893,367	7.2%	-4,456,305	-4.8%	
Dickson	403,589,478	395,559,314	-8,030,164	-2.0%	436,693,835	41,134,521	10.4%	33,104,357	8.2%	
Dyer	309,299,595	292,043,790	-17,255,805	-5.6%	321,572,362	29,528,572	10.1%	12,272,767	4.0%	
Fayette	102,497,638	98,362,146	-4,135,492	-4.0%	116,847,552	18,485,406	18.8%	14,349,914	14.0%	
Fentress	86,801,486	81,383,581	-5,417,905	-6.2%	86,330,650	4,947,069	6.1%	-470,836	-0.5%	
Franklin	236,246,637	218,402,177	-17,844,460	-7.6%	237,898,840	19,496,663	8.9%	1,652,203	0.7%	
Gibson	261,350,048	242,055,019	-19,295,029	-7.4%	252,740,414	10,685,395	4.4%	-8,609,634	-3.3%	
Giles	182,851,357	172,222,454	-10,628,903	-5.8%	177,217,004	4,994,550	2.9%	-5,634,353	-3.1%	
Grainger	50,631,917	44,085,990	-6,545,927	-12.9%	47,058,949	2,972,959	6.7%	-3,572,968	-7.1%	
Greene	433,232,654	408,929,783	-24,302,871	-5.6%	441,180,739	32,250,956	7.9%	7,948,085	1.8%	
Grundy	45,521,337	41,941,013	-3,580,324	-7.9%	44,187,390	2,246,377	5.4%	-1,333,947	-2.9%	
Hamblen	608,000,591	598,856,285	-9,144,306	-1.5%	636,243,620	37,387,335	6.2%	28,243,029	4.6%	
Hamilton	3,752,520,849	3,576,812,223	-175,708,626	-4.7%	3,775,024,301	198,212,078	5.5%	22,503,452	0.6%	
Hancock	14,288,028	12,581,207	-1,706,821	-11.9%	12,823,222	242,015	1.9%	-1,464,806	-10.3%	
Hardeman	120,813,591	108,891,205	-11,922,386	-9.9%	114,193,161	5,301,956	4.9%	-6,620,430	-5.5%	
Hardin	174,894,733	173,332,683	-1,562,050	-0.9%	181,560,706	8,228,023	4.7%	6,665,973	3.8%	

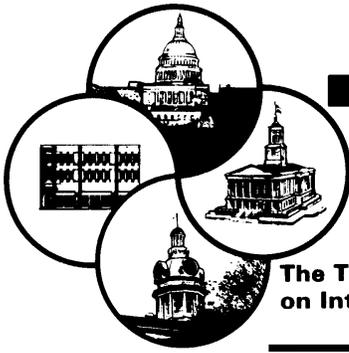
Change in Local Tax Base, by County Area, Fiscal Years 2002-2004

County Area	Fiscal Year									
	2002			Percent		2004			Percent	
	2002	2003	Change 02-03	Change	2004	Change 03-04	Change	Change 02-04	Change	
Hawkins	226,795,053	214,466,336	-12,328,717	-5.4%	225,687,457	11,221,121	5.2%	-1,107,596	-0.5%	
Haywood	95,502,343	79,636,190	-15,866,153	-16.6%	81,629,469	1,993,279	2.5%	-13,872,874	-14.5%	
Henderson	166,188,275	167,285,909	1,097,634	0.7%	185,091,368	17,805,459	10.6%	18,903,093	11.4%	
Henry	259,438,488	244,260,947	-15,177,541	-5.9%	261,671,548	17,410,601	7.1%	2,233,060	0.9%	
Hickman	79,623,581	64,859,182	-14,764,399	-18.5%	63,861,961	-997,221	-1.5%	-15,761,620	-19.8%	
Houston	28,795,221	25,702,309	-3,092,912	-10.7%	26,885,304	1,182,995	4.6%	-1,909,917	-6.6%	
Humphreys	102,655,569	101,434,886	-1,220,683	-1.2%	111,036,611	9,601,725	9.5%	8,381,042	8.2%	
Jackson	26,397,562	25,139,563	-1,257,999	-4.8%	25,426,299	286,736	1.1%	-971,263	-3.7%	
Jefferson	248,308,874	238,361,772	-9,947,102	-4.0%	254,478,235	16,116,463	6.8%	6,169,361	2.5%	
Johnson	64,806,990	61,294,003	-3,512,987	-5.4%	61,303,879	9,876	0.0%	-3,503,111	-5.4%	
Knox	5,561,820,363	5,373,350,309	-188,470,054	-3.4%	5,700,996,051	327,645,742	6.1%	139,175,688	2.5%	
Lake	24,182,133	20,868,244	-3,313,889	-13.7%	21,862,715	994,471	4.8%	-2,319,418	-9.6%	
Lauderdale	117,141,111	111,342,321	-5,798,790	-5.0%	112,157,363	815,042	0.7%	-4,983,748	-4.3%	
Lawrence	264,895,856	252,811,711	-12,084,145	-4.6%	266,642,980	13,831,269	5.5%	1,747,124	0.7%	
Lewis	54,547,749	50,935,935	-3,611,814	-6.6%	52,053,711	1,117,776	2.2%	-2,494,038	-4.6%	
Lincoln	193,892,501	182,504,970	-11,387,531	-5.9%	189,056,117	6,551,147	3.6%	-4,836,384	-2.5%	
Loudon	275,680,171	284,098,777	8,418,606	3.1%	308,575,082	24,476,305	8.6%	32,894,911	11.9%	
McMinn	367,433,487	358,223,266	-9,210,221	-2.5%	376,001,799	17,778,533	5.0%	8,568,312	2.3%	
McNairy	121,662,310	109,301,305	-12,361,005	-10.2%	115,886,423	6,585,118	6.0%	-5,775,887	-4.7%	
Macon	107,649,453	106,654,877	-994,576	-0.9%	115,339,320	8,684,443	8.1%	7,689,867	7.1%	
Madison	1,272,313,873	1,236,509,573	-35,804,300	-2.8%	1,360,730,329	124,220,756	10.0%	88,416,456	6.9%	
Marion	205,859,208	196,026,672	-9,832,536	-4.8%	206,369,103	10,342,431	5.3%	509,895	0.2%	
Marshall	177,062,191	170,438,562	-6,623,629	-3.7%	169,215,643	-1,222,919	-0.7%	-7,846,548	-4.4%	
Maury	615,010,857	588,878,107	-26,132,750	-4.2%	612,930,677	24,052,570	4.1%	-2,080,180	-0.3%	
Meigs	33,425,065	24,980,045	-8,445,020	-25.3%	39,437,604	14,457,559	57.9%	6,012,539	18.0%	
Monroe	260,831,950	257,311,920	-3,520,030	-1.3%	277,981,572	20,669,652	8.0%	17,149,622	6.6%	
Montgomery	1,178,282,285	1,171,803,993	-6,478,292	-0.5%	1,281,555,576	109,751,583	9.4%	103,273,291	8.8%	
Moore	12,781,179	13,123,698	342,519	2.7%	14,542,141	1,418,443	10.8%	1,760,962	13.8%	
Morgan	38,602,161	33,634,554	-4,967,607	-12.9%	35,322,795	1,688,241	5.0%	-3,279,366	-8.5%	
Obion	264,175,880	247,799,271	-16,376,609	-6.2%	274,599,759	26,800,488	10.8%	10,423,879	3.9%	
Overton	90,006,577	85,289,273	-4,717,304	-5.2%	89,354,566	4,065,293	4.8%	-652,011	-0.7%	
Perry	26,670,732	25,677,339	-993,393	-3.7%	27,671,626	1,994,287	7.8%	1,000,894	3.8%	
Pickett	22,769,870	19,881,875	-2,887,995	-12.7%	22,175,931	2,294,056	11.5%	-593,939	-2.6%	
Polk	52,992,093	48,864,118	-4,127,975	-7.8%	50,581,691	1,717,573	3.5%	-2,410,402	-4.5%	
Putnam	741,595,856	725,233,284	-16,362,572	-2.2%	767,439,097	42,205,813	5.8%	25,843,241	3.5%	
Rhea	146,933,727	141,267,882	-5,665,845	-3.9%	166,870,498	25,602,616	18.1%	19,936,771	13.6%	

Change in Local Tax Base, by County Area, Fiscal Years 2002-2004

County Area	Fiscal Year									
	2002			Percent Change		2003			Percent Change	
	2002	2003	Change 02-03	Change	2004	Change 03-04	Change	Change 02-04	Change	
Roane	353,565,901	348,356,537	-5,209,364	-1.5%	364,243,754	15,887,217	4.6%	10,677,853	3.0%	
Robertson	328,015,697	341,222,541	13,206,844	4.0%	402,601,276	61,378,735	18.0%	74,585,579	22.7%	
Rutherford	1,817,102,661	1,864,741,922	47,639,261	2.6%	2,114,765,001	250,023,079	13.4%	297,662,340	16.4%	
Scott	127,010,061	120,371,393	-6,638,668	-5.2%	124,475,257	4,103,864	3.4%	-2,534,804	-2.0%	
Sequatchie	54,418,603	51,393,849	-3,024,754	-5.6%	55,798,969	4,405,120	8.6%	1,380,366	2.5%	
Sevier	1,901,665,671	1,880,256,505	-21,409,166	-1.1%	2,001,062,874	120,806,369	6.4%	99,397,203	5.2%	
Shelby	9,946,648,267	9,351,920,268	-594,727,999	-6.0%	9,784,068,904	432,148,636	4.6%	-162,579,363	-1.6%	
Smith	95,659,289	87,532,253	-8,127,036	-8.5%	91,331,401	3,799,148	4.3%	-4,327,888	-4.5%	
Stewart	43,685,645	38,268,267	-5,417,378	-12.4%	42,127,822	3,859,555	10.1%	-1,557,823	-3.6%	
Sullivan	1,576,366,831	1,470,372,797	-105,994,034	-6.7%	1,538,528,420	68,155,623	4.6%	-37,838,411	-2.4%	
Sumner	801,026,824	787,337,140	-13,689,684	-1.7%	867,698,289	80,361,149	10.2%	66,671,465	8.3%	
Tipton	211,342,077	198,239,126	-13,102,951	-6.2%	207,506,187	9,267,061	4.7%	-3,835,890	-1.8%	
Trousdale	26,573,997	24,665,807	-1,908,190	-7.2%	25,357,125	691,318	2.8%	-1,216,872	-4.6%	
Unicoi	66,377,573	64,378,803	-1,998,770	-3.0%	69,672,152	5,293,349	8.2%	3,294,579	5.0%	
Union	45,296,349	41,834,585	-3,461,764	-7.6%	43,847,970	2,013,385	4.8%	-1,448,379	-3.2%	
Van Buren	14,486,536	13,140,098	-1,346,438	-9.3%	13,866,190	726,092	5.5%	-620,346	-4.3%	
Warren	285,124,758	269,952,043	-15,172,715	-5.3%	290,896,126	20,944,083	7.8%	5,771,368	2.0%	
Washington	1,303,700,439	1,231,859,881	-71,840,558	-5.5%	1,317,237,414	85,377,533	6.9%	13,536,975	1.0%	
Wayne	54,987,852	50,350,717	-4,637,135	-8.4%	53,604,439	3,253,722	6.5%	-1,383,413	-2.5%	
Weakley	176,527,839	163,723,304	-12,804,535	-7.3%	166,683,340	2,960,036	1.8%	-9,844,499	-5.6%	
White	117,632,329	113,046,974	-4,585,355	-3.9%	133,043,787	19,996,813	17.7%	15,411,458	13.1%	
Williamson	1,954,066,230	1,987,222,411	33,156,181	1.7%	2,224,972,909	237,750,498	12.0%	270,906,679	13.9%	
Wilson	701,417,168	686,863,317	-14,553,851	-2.1%	765,258,795	78,395,478	11.4%	63,841,627	9.1%	
Total	57,062,837,129	54,811,067,181	-2,251,769,948	-3.9%	58,403,468,513	3,592,401,332	6.6%	1,340,631,384	2.3%	
Mean			-23,702,842	-5.9%	614,773,353	37,814,751	7.1%	14,111,909	0.8%	
Max			47,639,261	4.0%	9,784,068,904	432,148,636	57.9%	297,662,340	22.7%	
Min			-594,727,999	-25.3%	12,823,222	-1,222,919	-1.5%	-162,579,363	-19.8%	

Source: Tennessee Department of Revenue



TACIR

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on Intergovernmental Relations



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MEMORANDUM

TO: BEP Review Committee Members

FROM: Harry A. Green
Executive Director

DATE: July 21, 2005

SUBJECT: Correction of Franklin Special School District's Tax Base in System-level Fiscal Capacity Model

As you know, the Franklin Special School District (SSD) ranks highest among all school systems for local revenue per student. This is partly because it has the highest tax rate of all special school districts, but we have recently discovered that it also because they have the highest property value per student of any city or special school district. The property figure for the Franklin SSD in the prototype model has been revised because of this discovery.

The Tax Aggregate Report of Tennessee (TAROT), which is the source for the property values used in all TACIR fiscal capacity models, includes separate figures for the Franklin SSD and for the 9th SSD, also in Williamson County. This is the only special school district that has two figures in the TAROT. Past versions of the prototype have been based on the value reported for the Franklin SSD, but based on consultation with the Williamson County property assessor, the correct figure is the one reported for the 9th SSD. The amount reported for the Franklin SSD includes only the value of property inside both the special school district and the city of Franklin.

Using the correct, larger figure in the prototype model strengthens it, but the effect is a substantial increase in the fiscal capacity for the Franklin SSD. Unshared property, the main factor directly affected by the change, becomes highly significant, and the statistics for all of the revenue based factors in the model with the exception of unshared sales and the unshared tax exportability factor, which has also been corrected for the Franklin SSD. Median household income becomes less significant, and system-level child poverty becomes more significant. These effects make it possible to include an estimated child poverty rate for Carroll Co., which lowers the county area capacity slightly. The result for any particular system (see attached table) depends on its unique mix of fiscal capacity factors. There is no general pattern for the three types of school systems (county, city and special school district).

Attachment.

c: TACIR Members

**Comparison of Prototype System-level Fiscal Capacity Model Revisions
BEP Fiscal Year 2004-05**

	<u>Last Published Prototype</u>		<u>Franklin SSD corrected</u>		<u>Difference</u>	
	per Student	Index	per Student	Index	per Student	Index
Anderson County	\$1,946	0.63118%	\$1,907	0.62543%	(\$39)	-0.00575%
Clinton City	\$3,116	0.13477%	\$3,202	0.14005%	\$86	0.00528%
Oak Ridge City	\$2,788	0.57284%	\$2,820	0.58598%	\$32	0.01314%
Bedford County	\$1,605	0.47451%	\$1,583	0.47352%	(\$21)	-0.00099%
Benton County	\$1,316	0.15347%	\$1,324	0.15620%	\$8	0.00274%
Bledsoe County	\$973	0.08072%	\$973	0.08161%	(\$0)	0.00089%
Blount County	\$2,265	1.14152%	\$2,238	1.14068%	(\$27)	-0.00084%
Alcoa City	\$3,988	0.24188%	\$3,970	0.24353%	(\$18)	0.00165%
Maryville City	\$3,015	0.61021%	\$3,036	0.62135%	\$21	0.01113%
Bradley County	\$2,031	0.85337%	\$2,024	0.86007%	(\$7)	0.00670%
Cleveland City	\$3,005	0.61305%	\$3,034	0.62590%	\$29	0.01284%
Campbell County	\$1,250	0.36184%	\$1,256	0.36785%	\$7	0.00601%
Cannon County	\$1,014	0.09944%	\$1,006	0.09972%	(\$9)	0.00028%
Carroll County ²	\$1,519	0.03307%	\$1,418	0.00099%	(\$101)	-0.03208%
Hollow Rock-Bruceton SSD	\$1,377	0.05031%	\$1,418	0.05242%	\$42	0.00211%
Huntingdon SSD	\$1,391	0.08608%	\$1,419	0.08880%	\$28	0.00272%
McKenzie SSD	\$1,446	0.08805%	\$1,488	0.09168%	\$43	0.00362%
South Carroll Co SSD	\$1,343	0.02483%	\$1,413	0.02642%	\$70	0.00159%
West Carroll Co SSD	\$1,290	0.06744%	\$1,323	0.06993%	\$33	0.00249%
Carter County	\$1,152	0.32189%	\$1,164	0.32896%	\$12	0.00707%
Elizabethton City	\$1,737	0.17807%	\$1,737	0.18010%	\$0	0.00203%
Cheatham County	\$1,365	0.43718%	\$1,286	0.41647%	(\$79)	-0.02072%
Chester County	\$1,206	0.13773%	\$1,188	0.13722%	(\$18)	-0.00051%
Claiborne County	\$1,009	0.21761%	\$1,017	0.22175%	\$8	0.00415%
Clay County	\$922	0.05158%	\$948	0.05364%	\$26	0.00206%
Cocke County	\$1,260	0.27417%	\$1,262	0.27773%	\$2	0.00356%
Newport City	\$2,535	0.08068%	\$2,534	0.08155%	(\$2)	0.00086%
Coffee County	\$1,993	0.38744%	\$1,993	0.39181%	(\$0)	0.00437%
Manchester City	\$2,799	0.15589%	\$2,771	0.15608%	(\$28)	0.00019%
Tulahoma City	\$2,515	0.42261%	\$2,487	0.42251%	(\$29)	-0.00010%
Crockett County	\$943	0.07543%	\$956	0.07734%	\$13	0.00191%
Alamo City	\$1,321	0.03319%	\$1,294	0.03288%	(\$27)	-0.00031%
Bells City	\$1,434	0.02616%	\$1,447	0.02671%	\$13	0.00054%
Cumberland County	\$2,113	0.66355%	\$2,112	0.67065%	(\$1)	0.00710%
Davidson County	\$4,285	13.62630%	\$4,247	13.65867%	(\$38)	0.03238%
Decatur County	\$1,530	0.11419%	\$1,550	0.11701%	\$20	0.00282%
DeKalb County	\$1,474	0.17862%	\$1,471	0.18028%	(\$3)	0.00167%
Dickson County	\$1,924	0.71457%	\$1,889	0.70924%	(\$36)	-0.00533%
Dyer County	\$1,715	0.25875%	\$1,733	0.26449%	\$18	0.00575%
Dyersburg City	\$2,205	0.35847%	\$2,148	0.35317%	(\$57)	-0.00530%
Fayette County	\$1,682	0.27233%	\$1,641	0.26872%	(\$41)	-0.00361%
Fentress County	\$1,122	0.12163%	\$1,139	0.12491%	\$17	0.00328%
Franklin County	\$1,607	0.43375%	\$1,589	0.43361%	(\$18)	-0.00014%
Humboldt City	\$1,827	0.14110%	\$1,825	0.14255%	(\$2)	0.00145%
Milan SSD	\$1,697	0.15843%	\$1,735	0.16373%	\$37	0.00530%
Trenton SSD	\$1,615	0.10851%	\$1,661	0.11287%	\$46	0.00436%
Bradford SSD	\$1,517	0.04540%	\$1,560	0.04721%	\$43	0.00181%
Gibson County SSD	\$1,623	0.19721%	\$1,706	0.20964%	\$83	0.01243%
Giles County	\$1,642	0.34585%	\$1,628	0.34673%	(\$14)	0.00088%

**Comparison of Prototype System-level Fiscal Capacity Model Revisions
BEP Fiscal Year 2004-05**

	<u>Last Published Prototype</u>		<u>Franklin SSD corrected</u>		<u>Difference</u>	
	per Student	Index	per Student	Index	per Student	Index
Grainger County	\$782	0.11931%	\$781	0.12043%	(\$1)	0.00112%
Greene County	\$1,656	0.53407%	\$1,674	0.54608%	\$18	0.01201%
Greeneville City	\$2,544	0.31257%	\$2,575	0.32001%	\$31	0.00744%
Grundy County	\$717	0.07630%	\$720	0.07754%	\$4	0.00124%
Hamblen County	\$2,271	0.95158%	\$2,264	0.95902%	(\$8)	0.00744%
Hamilton County	\$2,951	5.60682%	\$2,920	5.61030%	(\$31)	0.00349%
Hancock County	\$518	0.02661%	\$524	0.02723%	\$6	0.00063%
Hardeman County	\$1,031	0.21825%	\$1,041	0.22281%	\$10	0.00456%
Hardin County	\$1,631	0.29154%	\$1,635	0.29557%	\$4	0.00403%
Hawkins County	\$1,333	0.44464%	\$1,323	0.44636%	(\$10)	0.00172%
Rogersville City	\$2,241	0.06614%	\$2,222	0.06631%	(\$20)	0.00016%
Haywood County	\$1,136	0.18930%	\$1,151	0.19397%	\$15	0.00467%
Henderson County	\$1,481	0.23776%	\$1,486	0.24124%	\$5	0.00348%
Lexington City	\$2,458	0.10696%	\$2,494	0.10975%	\$36	0.00278%
Henry County	\$1,847	0.27130%	\$1,867	0.27737%	\$20	0.00607%
Paris SSD	\$2,325	0.15802%	\$2,363	0.16244%	\$38	0.00442%
Hickman County	\$1,011	0.17907%	\$1,006	0.18009%	(\$6)	0.00102%
Houston County	\$918	0.06073%	\$922	0.06166%	\$4	0.00093%
Humphreys County	\$1,590	0.22259%	\$1,594	0.22566%	\$4	0.00307%
Jackson County	\$848	0.06557%	\$876	0.06850%	\$28	0.00292%
Jefferson County	\$1,503	0.47988%	\$1,497	0.48333%	(\$6)	0.00345%
Johnson County	\$1,010	0.10765%	\$1,032	0.11123%	\$22	0.00358%
Knox County	\$3,214	7.77055%	\$3,182	7.77815%	(\$33)	0.00760%
Lake County	\$905	0.03724%	\$923	0.03841%	\$18	0.00117%
Lauderdale County	\$1,065	0.22686%	\$1,072	0.23097%	\$7	0.00411%
Lawrence County	\$1,431	0.45255%	\$1,437	0.45941%	\$5	0.00686%
Lewis County	\$1,123	0.10188%	\$1,133	0.10402%	\$11	0.00214%
Lincoln County	\$1,487	0.27905%	\$1,488	0.28249%	\$2	0.00344%
Fayetteville City	\$2,280	0.11115%	\$2,201	0.10851%	(\$79)	-0.00264%
Loudon County	\$1,892	0.43008%	\$1,856	0.42679%	(\$35)	-0.00329%
Lenoir City	\$2,397	0.22240%	\$2,276	0.21351%	(\$122)	-0.00889%
McMinn County	\$1,850	0.49968%	\$1,866	0.50970%	\$16	0.01002%
Athens City	\$2,920	0.23711%	\$2,950	0.24221%	\$29	0.00510%
Etowah City	\$2,417	0.04295%	\$2,403	0.04318%	(\$14)	0.00023%
McNairy County	\$1,196	0.22916%	\$1,196	0.23183%	\$0	0.00267%
Macon County	\$1,184	0.19691%	\$1,188	0.19983%	\$4	0.00292%
Madison County	\$2,844	1.81233%	\$2,816	1.81460%	(\$28)	0.00226%
Marion County	\$1,648	0.31645%	\$1,645	0.31944%	(\$3)	0.00299%
Richard City SSD	\$1,798	0.02675%	\$1,743	0.02623%	(\$54)	-0.00052%
Marshall County	\$1,694	0.37856%	\$1,670	0.37741%	(\$24)	-0.00115%
Maury County	\$2,074	1.08460%	\$2,022	1.06947%	(\$52)	-0.01513%
Meigs County	\$917	0.07787%	\$909	0.07806%	(\$8)	0.00019%
Monroe County	\$1,514	0.35538%	\$1,522	0.36126%	\$8	0.00588%
Sweetwater City	\$1,955	0.13199%	\$1,904	0.13004%	(\$50)	-0.00194%
Montgomery County	\$1,828	2.06935%	\$1,786	2.04497%	(\$42)	-0.02438%
Moore County	\$1,315	0.05823%	\$1,294	0.05795%	(\$21)	-0.00028%
Morgan County	\$699	0.10562%	\$711	0.10876%	\$13	0.00314%
Obion County	\$1,754	0.32999%	\$1,750	0.33289%	(\$4)	0.00291%
Union City	\$2,573	0.16695%	\$2,543	0.16688%	(\$30)	-0.00007%
Overton County	\$1,103	0.16207%	\$1,118	0.16624%	\$16	0.00417%

**Comparison of Prototype System-level Fiscal Capacity Model Revisions
BEP Fiscal Year 2004-05**

	<u>Last Published Prototype</u>		<u>Franklin SSD corrected</u>		<u>Difference</u>	
	per Student	Index	per Student	Index	per Student	Index
Perry County	\$1,152	0.06200%	\$1,177	0.06406%	\$25	0.00206%
Pickett County	\$1,131	0.03767%	\$1,147	0.03863%	\$16	0.00097%
Polk County	\$1,108	0.12423%	\$1,123	0.12734%	\$15	0.00311%
Putnam County	\$2,390	1.06175%	\$2,395	1.07573%	\$4	0.01398%
Rhea County	\$1,356	0.23832%	\$1,361	0.24187%	\$5	0.00354%
Dayton City	\$2,283	0.07928%	\$2,309	0.08112%	\$27	0.00184%
Roane County	\$1,785	0.60340%	\$1,767	0.60400%	(\$18)	0.00060%
Robertson County	\$1,669	0.75502%	\$1,604	0.73397%	(\$65)	-0.02105%
Rutherford County	\$2,300	2.88165%	\$2,227	2.82186%	(\$73)	-0.05979%
Murfreesboro City	\$3,657	0.98224%	\$3,670	0.99686%	\$13	0.01462%
Scott County	\$1,059	0.12926%	\$1,076	0.13292%	\$18	0.00366%
Oneida SSD	\$1,417	0.08190%	\$1,426	0.08333%	\$9	0.00143%
Sequatchie County	\$1,207	0.10509%	\$1,197	0.10534%	(\$11)	0.00025%
Sevier County	\$4,150	2.42103%	\$4,149	2.44793%	(\$1)	0.02690%
Shelby County	\$2,301	4.82538%	\$2,312	4.90357%	\$11	0.07819%
Memphis SSD City	\$2,767	15.04911%	\$2,704	14.87502%	(\$63)	-0.17409%
Smith County	\$1,385	0.20325%	\$1,367	0.20296%	(\$17)	-0.00029%
Stewart County	\$1,100	0.10634%	\$1,120	0.10948%	\$20	0.00314%
Sullivan County	\$2,338	1.40087%	\$2,344	1.42038%	\$6	0.01950%
Bristol City	\$3,078	0.51427%	\$3,118	0.52685%	\$40	0.01258%
Kingsport City	\$3,306	0.97909%	\$3,326	0.99618%	\$20	0.01709%
Sumner County	\$1,814	1.93529%	\$1,734	1.87154%	(\$79)	-0.06376%
Tipton County	\$1,118	0.57012%	\$1,065	0.54923%	(\$53)	-0.02089%
Trousdale County	\$1,057	0.06295%	\$1,070	0.06442%	\$13	0.00147%
Unicoi County	\$1,222	0.14173%	\$1,228	0.14406%	\$6	0.00233%
Union County	\$759	0.10812%	\$756	0.10902%	(\$2)	0.00091%
Van Buren County	\$959	0.03473%	\$966	0.03537%	\$7	0.00064%
Warren County	\$1,641	0.47307%	\$1,636	0.47711%	(\$4)	0.00404%
Washington County	\$2,588	1.03294%	\$2,582	1.04220%	(\$6)	0.00926%
Johnson City	\$3,672	1.15227%	\$3,725	1.18209%	\$53	0.02982%
Wayne County	\$880	0.10800%	\$904	0.11222%	\$24	0.00422%
Weakley County	\$1,429	0.32651%	\$1,440	0.33275%	\$11	0.00624%
White County	\$1,216	0.21824%	\$1,227	0.22269%	\$11	0.00446%
Williamson County	\$3,578	3.38288%	\$3,333	3.18677%	(\$245)	-0.19610%
Franklin SSD	\$3,986	0.70562%	\$4,543	0.81336%	\$557	0.10774%
Wilson County	\$2,217	1.22196%	\$2,127	1.18526%	(\$91)	-0.03670%
Lebanon SSD	\$2,873	0.38720%	\$2,877	0.39211%	\$4	0.00491%
Average	\$1,803		\$1,803		(\$0)	
Total		100.00000%		100.00000%		0.00000%

1. Allocated based on share of county-area BEP match as per actual BEP method.
2. Carroll County system's capacity in the system-level model is based on total county-area capacity minus total capacities of SSDs. Carroll County's school-age poverty rate is estimated (unavailable from U.S. Census).

Comparison of Prototype System-level Fiscal Capacity Model Revision Results
BEP Fiscal Year 2004-05

	Last Published Model				Franklin SSD corrected				Franklin SSD corrected--no Carroll pov			
	Average Value	Coefficient	Weighted Value		Average Value	Coefficient	Weighted Value		Average Value	Coefficient	Weighted Value	
Intercept		(236)	(\$236)	-13%		92	\$92	5%		45	\$45	2%
Shared Prop	\$81,845	0.0041	339	19%	\$81,845	0.0042	346	19%	\$81,845	0.0043	352	20%
Unshared Prop	\$32,116	0.0032	102	6%	\$33,241	0.0043	144	8%	\$33,241	0.0043	143	8%
Shared Sales	\$40,997	0.0202	829	46%	\$40,997	0.0202	829	46%	\$40,997	0.0202	827	46%
Unshared Sales	\$25,982	0.0022	57	3%	\$25,982	0.0017	43	2%	\$25,982	0.0017	45	3%
StSharedTaxes	\$235	0.0471	11	1%	\$235	0.0786	18	1%	\$235	0.0754	18	1%
County Export	35.80%	296	106	6%	35.80%	320	115	6%	35.80%	345	124	7%
City/SSD Export	16.57%	327	54	3%	16.79%	244	41	2%	16.79%	231	39	2%
MHI	\$32,815	0.0209	686	38%	\$32,815	0.0126	413	23%	\$32,815	0.0131	431	24%
Child Poverty	18.34%	(795)	(146)	-8%	18.47%	(1,288)	(238)	-13%	18.34%	(1,192)	(219)	-12%
Fiscal Capacity			\$1,803	100%			\$1,803	100%			\$1,803	100%

**Prototype System-level Fiscal Capacity for Fiscal Year 2004-05
Results Based on Correct Property Value for the Franklin SSD**

SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.8861
R Square	0.7851
Adjusted R Square	0.7698
Standard Error	436
Observations	136

ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	9	87,360,287	9,706,699	51	0.0000
Residual	126	23,911,127	189,771		
Total	135	111,271,415			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>Lower 95.0%</i>	<i>Upper 95.0%</i>
Intercept	92	521	0.1761	0.8605	(939)	1,122	(939)	1,122
Shared Prop	0.0042	0.0029	1.4823	0.1408	(0.0014)	0.0099	(0)	0
Unshared Prop	0.0043	0.0017	2.5686	0.0114	0.0010	0.0077	0	0
Shared Sales	0.0202	0.0031	6.5203	0.0000	0.0141	0.0264	0	0
Unshared Sales	0.0017	0.0014	1.1659	0.2458	(0.0012)	0.0045	(0)	0
StSharedTaxes	0.0786	0.2969	0.2648	0.7916	(0.5089)	0.6661	(1)	1
County Export	320	619	0.5170	0.6061	(906)	1,546	(906)	1,546
City/SSD Export	244	334	0.7304	0.4665	(417)	905	(417)	905
MHI	0.0126	0.0107	1.1789	0.2407	(0.0085)	0.0337	(0)	0
Child Poverty	(1,288)	1,214	(1.0614)	0.2905	(3,690)	1,114	(3,690)	1,114

Prototype System-level Fiscal Capacity for Fiscal Year 2004-05
Results Based on Correct Property Value for the Franklin SSD

	LEA	Property per Pupil		Sales per Pupil		LEA	Tax Exportability*		County	LEA	Fiscal	ADMs	Total Fiscal	Percent of Total
	Revenue Per Pupil	Shared (County)	Unshared (City/SSD)	Shared (County)	Unshared (City)	State-shared Taxes	Shared County	Unshared City/SSD	Median HH Inc	% Child Poverty	Capacity Per Pupil			
Anderson County	\$2,478	\$84,696	\$0	\$52,700	\$0	\$124.09	42.97%	0.00%	\$36,670	16.89%	\$1,907	6,956	\$ 13,264,595	0.6254%
Clinton City	\$2,556	\$84,696	\$206,917	\$52,700	\$129,154	\$794.93	42.97%	64.02%	\$36,670	18.91%	\$3,202	928	2,970,229	0.1400%
Oak Ridge City	\$4,508	\$85,556	\$126,286	\$52,303	\$115,992	\$574.93	41.47%	48.26%	\$36,321	14.37%	\$2,820	4,408	12,427,777	0.5860%
Bedford County	\$1,370	\$81,717	\$0	\$37,954	\$0	\$92.42	40.84%	0.00%	\$35,072	15.59%	\$1,583	6,343	10,042,759	0.4735%
Benton County	\$1,911	\$61,564	\$0	\$38,349	\$0	\$427.75	28.70%	0.00%	\$28,308	22.14%	\$1,324	2,502	3,312,896	0.1562%
Bledsoe County	\$899	\$81,489	\$0	\$17,794	\$0	\$190.98	25.19%	0.00%	\$28,786	21.83%	\$973	1,779	1,730,753	0.0816%
Blount County	\$2,006	\$109,084	\$0	\$61,220	\$0	\$128.34	37.87%	0.00%	\$37,878	12.55%	\$2,238	10,812	24,192,282	1.1407%
Alcoa City	\$4,330	\$109,084	\$231,585	\$61,220	\$340,401	\$465.76	37.87%	76.57%	\$37,878	16.59%	\$3,970	1,301	5,164,976	0.2435%
Maryville City	\$3,399	\$109,084	\$113,937	\$61,220	\$90,101	\$487.35	37.87%	53.24%	\$37,878	12.84%	\$3,036	4,341	13,177,919	0.6213%
Bradley County	\$1,724	\$92,495	\$0	\$54,687	\$0	\$108.83	41.80%	0.00%	\$35,626	12.07%	\$2,024	9,012	18,240,943	0.8601%
Cleveland City	\$2,664	\$92,495	\$153,081	\$54,687	\$141,383	\$742.61	41.80%	60.51%	\$35,626	18.83%	\$3,034	4,376	13,274,426	0.6259%
Campbell County	\$1,156	\$70,471	\$0	\$38,286	\$0	\$149.37	33.26%	0.00%	\$25,110	26.54%	\$1,256	6,210	7,801,579	0.3678%
Cannon County	\$973	\$68,290	\$0	\$17,863	\$0	\$122.50	17.97%	0.00%	\$32,395	16.38%	\$1,006	2,103	2,114,900	0.0997%
Carroll County	\$1,579	\$53,971	\$53,930	\$26,225	\$0	\$129.82	28.86%	28.81%	\$30,755	17.54%	\$1,418	4,940	21,010	0.0010%
Hollow Rock-Bruceto	\$1,235	\$53,971	\$42,282	\$26,225	\$0	\$0.00	28.86%	30.57%	\$30,755	13.12%	\$1,418	784	1,111,824	0.0524%
Huntingdon SSD	\$1,566	\$53,971	\$59,397	\$26,225	\$0	\$0.00	28.86%	33.55%	\$30,755	19.38%	\$1,419	1,327	1,883,313	0.0888%
McKenzie SSD	\$1,372	\$53,971	\$58,632	\$26,225	\$0	\$0.00	28.86%	40.40%	\$30,755	15.06%	\$1,488	1,306	1,944,338	0.0917%
South Carroll Co SSI	\$1,206	\$53,971	\$51,915	\$26,225	\$0	\$0.00	28.86%	10.56%	\$30,755	12.95%	\$1,413	396	560,326	0.0264%
West Carroll Co SSD	\$1,349	\$53,971	\$51,081	\$26,225	\$0	\$0.00	28.86%	12.31%	\$30,755	20.02%	\$1,323	1,121	1,483,217	0.0699%
Carter County	\$1,225	\$60,194	\$0	\$30,652	\$0	\$114.25	29.62%	0.00%	\$27,967	20.02%	\$1,164	5,993	6,976,692	0.3290%
Elizabethton City	\$2,229	\$60,194	\$69,739	\$30,652	\$87,784	\$529.97	29.62%	52.69%	\$27,967	22.88%	\$1,737	2,199	3,819,588	0.1801%
Cheatham County	\$1,131	\$67,807	\$0	\$19,819	\$0	\$59.46	21.01%	0.00%	\$44,615	9.84%	\$1,286	6,869	8,832,674	0.4165%
Chester County	\$875	\$58,035	\$0	\$27,596	\$0	\$114.87	29.13%	0.00%	\$33,041	17.50%	\$1,188	2,450	2,910,155	0.1372%
Claiborne County	\$1,478	\$69,169	\$0	\$25,077	\$0	\$150.66	32.81%	0.00%	\$26,027	24.75%	\$1,017	4,624	4,703,106	0.2218%
Clay County	\$1,260	\$63,829	\$0	\$25,324	\$0	\$169.75	27.18%	0.00%	\$23,524	25.01%	\$948	1,200	1,137,632	0.0536%
Cocke County	\$1,227	\$63,602	\$0	\$39,124	\$0	\$120.51	38.33%	0.00%	\$25,550	26.65%	\$1,262	4,666	5,890,189	0.2777%
Newport City	\$1,898	\$63,602	\$145,783	\$39,124	\$249,997	\$872.83	38.33%	69.48%	\$25,550	27.11%	\$2,534	683	1,729,518	0.0815%
Coffee County	\$1,823	\$69,784	\$0	\$58,137	\$0	\$169.54	42.84%	0.00%	\$34,738	12.19%	\$1,993	4,169	8,309,746	0.3918%
Manchester City	\$2,631	\$69,784	\$106,288	\$58,137	\$136,453	\$588.33	42.84%	63.15%	\$34,738	19.71%	\$2,771	1,194	3,310,299	0.1561%
Tullahoma City	\$2,969	\$70,383	\$76,075	\$57,491	\$80,465	\$433.45	42.32%	50.42%	\$34,734	20.11%	\$2,487	3,604	8,960,845	0.4225%
Crockett County	\$969	\$65,617	\$0	\$15,508	\$0	\$172.98	32.26%	0.00%	\$29,951	17.11%	\$956	1,715	1,640,241	0.0773%
Alamo City	\$802	\$65,617	\$54,133	\$15,508	\$30,520	\$362.82	32.26%	60.08%	\$29,951	25.62%	\$1,294	539	697,332	0.0329%
Bells City	\$884	\$65,617	\$77,241	\$15,508	\$23,686	\$453.72	32.26%	68.48%	\$29,951	22.71%	\$1,447	391	566,387	0.0267%
Cumberland County	\$1,453	\$117,382	\$0	\$64,518	\$0	\$130.90	28.37%	0.00%	\$30,050	20.22%	\$2,112	6,735	14,223,543	0.6706%
Davidson County	\$4,307	\$191,472	\$0	\$139,037	\$0	\$665.01	57.27%	0.00%	\$40,359	16.29%	\$4,247	68,203	289,682,000	13.6587%
Decatur County	\$1,488	\$76,758	\$0	\$44,494	\$0	\$263.51	30.68%	0.00%	\$28,442	18.86%	\$1,550	1,601	2,481,530	0.1170%
DeKalb County	\$1,029	\$106,278	\$0	\$34,497	\$0	\$130.16	32.17%	0.00%	\$30,218	20.32%	\$1,471	2,600	3,823,599	0.1803%
Dickson County	\$1,890	\$85,820	\$0	\$49,948	\$0	\$77.40	38.89%	0.00%	\$37,654	14.03%	\$1,889	7,965	15,041,961	0.7092%
Dyer County	\$2,283	\$73,031	\$0	\$45,376	\$0	\$174.39	42.69%	0.00%	\$32,924	11.61%	\$1,733	3,236	5,609,490	0.2645%

Prototype System-level Fiscal Capacity for Fiscal Year 2004-05
Results Based on Correct Property Value for the Franklin SSD

	LEA	Property per Pupil		Sales per Pupil		LEA	Tax Exportability*		County	LEA	Fiscal	ADMs	Total Fiscal	Percent of Total
	Revenue Per Pupil	Shared (County)	Unshared (City/SSD)	Shared (County)	Unshared (City)	State-shared Taxes	Shared County	Unshared City/SSD	Median HH Inc	% Child Poverty	Capacity Per Pupil			
Dyersburg City	\$2,215	\$73,031	\$70,998	\$45,376	\$78,434	\$434.26	42.69%	60.04%	\$32,924	26.40%	\$2,148	3,487	7,490,235	0.3532%
Fayette County	\$1,416	\$137,517	\$0	\$29,949	\$0	\$190.90	24.73%	0.00%	\$37,669	16.03%	\$1,641	3,473	5,699,147	0.2687%
Fentress County	\$1,181	\$66,786	\$0	\$36,052	\$0	\$194.17	28.91%	0.00%	\$22,947	28.01%	\$1,139	2,326	2,649,073	0.1249%
Franklin County	\$1,676	\$87,369	\$0	\$39,184	\$0	\$161.58	27.62%	0.00%	\$34,629	15.66%	\$1,589	5,788	9,196,330	0.4336%
Humboldt City	\$1,612	\$67,755	\$71,814	\$30,820	\$51,851	\$469.33	39.18%	60.06%	\$31,122	21.34%	\$1,825	1,657	3,023,234	0.1425%
Milan SSD	\$2,016	\$67,755	\$72,158	\$30,820	\$0	\$0.00	39.18%	52.44%	\$31,122	17.43%	\$1,735	2,002	3,472,399	0.1637%
Trenton SSD	\$1,507	\$67,755	\$64,284	\$30,820	\$0	\$0.00	39.18%	33.64%	\$31,122	16.92%	\$1,661	1,441	2,393,858	0.1129%
Bradford County	\$1,280	\$67,755	\$53,782	\$30,820	\$0	\$0.00	39.18%	16.70%	\$31,122	18.03%	\$1,560	642	1,001,178	0.0472%
Gibson County SSD	\$1,346	\$67,755	\$67,675	\$30,820	\$0	\$0.00	39.18%	21.37%	\$31,122	12.30%	\$1,706	2,607	4,446,195	0.2096%
Giles County	\$1,744	\$80,937	\$0	\$40,101	\$0	\$145.25	41.21%	0.00%	\$34,646	15.23%	\$1,628	4,516	7,353,621	0.3467%
Grainger County	\$823	\$54,431	\$0	\$14,968	\$0	\$210.44	19.26%	0.00%	\$28,537	21.84%	\$781	3,272	2,554,130	0.1204%
Greene County	\$1,282	\$92,751	\$0	\$44,557	\$0	\$126.68	36.72%	0.00%	\$29,834	16.61%	\$1,674	6,918	11,581,683	0.5461%
Greenville City	\$4,216	\$92,751	\$127,883	\$44,557	\$129,918	\$570.13	36.72%	64.59%	\$29,834	21.43%	\$2,575	2,635	6,787,053	0.3200%
Grundy County	\$832	\$49,492	\$0	\$19,279	\$0	\$139.92	25.64%	0.00%	\$23,943	28.35%	\$720	2,284	1,644,538	0.0775%
Hamblen County	\$2,313	\$106,368	\$0	\$66,909	\$0	\$86.79	51.55%	0.00%	\$33,113	17.06%	\$2,264	8,985	20,339,611	0.9590%
Hamilton County	\$3,275	\$130,342	\$0	\$90,437	\$0	\$79.32	50.86%	0.00%	\$37,396	14.87%	\$2,920	40,747	118,986,944	5.6103%
Hancock County	\$701	\$59,270	\$0	\$12,657	\$0	\$166.69	27.96%	0.00%	\$20,618	33.87%	\$524	1,102	577,609	0.0272%
Hardeman County	\$1,291	\$57,769	\$0	\$25,746	\$0	\$129.76	33.55%	0.00%	\$27,442	21.64%	\$1,041	4,540	4,725,499	0.2228%
Hardin County	\$1,697	\$102,899	\$0	\$45,787	\$0	\$194.29	36.25%	0.00%	\$27,899	23.36%	\$1,635	3,835	6,268,594	0.2956%
Hawkins County	\$1,573	\$83,903	\$0	\$28,332	\$0	\$127.92	38.96%	0.00%	\$32,187	18.34%	\$1,323	7,154	9,466,656	0.4464%
Rogersville City	\$1,790	\$83,903	\$108,980	\$28,332	\$156,853	\$607.42	38.96%	64.70%	\$32,187	20.73%	\$2,222	633	1,406,247	0.0663%
Haywood County	\$1,459	\$79,639	\$0	\$25,381	\$0	\$198.14	39.46%	0.00%	\$27,483	21.64%	\$1,151	3,574	4,113,885	0.1940%
Henderson County	\$1,177	\$63,720	\$0	\$38,244	\$0	\$182.03	37.69%	0.00%	\$32,423	14.85%	\$1,486	3,442	5,116,317	0.2412%
Lexington City	\$1,587	\$63,720	\$148,000	\$38,244	\$142,685	\$630.96	37.69%	63.22%	\$32,423	19.61%	\$2,494	933	2,327,573	0.1097%
Henry County	\$2,316	\$86,947	\$0	\$55,419	\$0	\$383.58	35.68%	0.00%	\$29,694	17.92%	\$1,867	3,150	5,882,663	0.2774%
Paris SSD	\$2,458	\$86,947	\$97,289	\$55,419	\$0	\$0.00	35.68%	68.71%	\$29,694	22.82%	\$2,363	1,458	3,445,170	0.1624%
Hickman County	\$963	\$62,430	\$0	\$19,077	\$0	\$147.67	24.11%	0.00%	\$31,688	17.34%	\$1,006	3,798	3,819,441	0.1801%
Houston County	\$992	\$53,031	\$0	\$19,612	\$0	\$181.43	28.15%	0.00%	\$29,016	20.23%	\$922	1,419	1,307,773	0.0617%
Humphreys County	\$1,305	\$95,095	\$0	\$34,088	\$0	\$324.54	48.55%	0.00%	\$33,631	15.05%	\$1,594	3,003	4,785,906	0.2257%
Jackson County	\$1,068	\$65,943	\$0	\$15,725	\$0	\$159.37	27.56%	0.00%	\$26,657	19.35%	\$876	1,659	1,452,731	0.0685%
Jefferson County	\$1,220	\$91,148	\$0	\$36,380	\$0	\$112.57	30.01%	0.00%	\$32,029	17.42%	\$1,497	6,849	10,250,763	0.4833%
Johnson County	\$1,411	\$73,962	\$0	\$27,847	\$0	\$181.66	25.55%	0.00%	\$23,734	25.66%	\$1,032	2,286	2,359,080	0.1112%
Knox County	\$3,414	\$119,402	\$0	\$105,309	\$0	\$82.22	44.34%	0.00%	\$38,126	13.44%	\$3,182	51,850	164,963,967	7.7781%
Lake County	\$1,274	\$67,369	\$0	\$26,143	\$0	\$170.94	33.34%	0.00%	\$22,031	29.51%	\$923	883	914,597	0.0384%
Lauderdale County	\$1,105	\$55,193	\$0	\$25,703	\$0	\$97.11	39.59%	0.00%	\$28,428	20.55%	\$1,072	4,568	4,898,511	0.2310%
Lawrence County	\$1,224	\$65,917	\$0	\$38,186	\$0	\$94.51	38.46%	0.00%	\$30,647	17.26%	\$1,437	6,782	9,743,382	0.4594%
Lewis County	\$761	\$60,907	\$0	\$27,868	\$0	\$122.61	30.31%	0.00%	\$28,689	19.19%	\$1,133	1,947	2,206,071	0.1040%
Lincoln County	\$1,334	\$69,169	\$0	\$37,295	\$0	\$143.86	28.41%	0.00%	\$33,353	13.36%	\$1,488	4,025	5,991,245	0.2825%
Fayetteville City	\$1,956	\$69,169	\$105,832	\$37,295	\$156,321	\$605.21	28.41%	65.71%	\$33,353	29.13%	\$2,201	1,046	2,301,421	0.1085%

Prototype System-level Fiscal Capacity for Fiscal Year 2004-05
Results Based on Correct Property Value for the Franklin SSD

	LEA	Property per Pupil		Sales per Pupil		LEA	Tax Exportability*		County	LEA	Fiscal	ADMs	Total Fiscal	Percent of Total
	Revenue Per Pupil	Shared (County)	Unshared (City/SSD)	Shared (County)	Unshared (City)	State-shared Taxes	Shared County	Unshared City/SSD	Median HH Inc	% Child Poverty	Capacity Per Pupil			
Loudon County	\$1,756	\$116,458	\$0	\$40,503	\$0	\$202.59	33.50%	0.00%	\$39,104	12.63%	\$1,856	4,877	9,051,658	0.4268%
Lenoir City	\$2,643	\$116,458	\$51,690	\$40,503	\$90,302	\$295.45	33.50%	64.78%	\$39,104	21.98%	\$2,276	1,990	4,528,318	0.2135%
McMinn County	\$1,601	\$103,333	\$0	\$45,688	\$0	\$126.84	55.00%	0.00%	\$32,330	13.97%	\$1,866	5,794	10,810,025	0.5097%
Athens City	\$2,313	\$103,333	\$169,807	\$45,688	\$159,719	\$644.44	55.00%	72.07%	\$32,330	24.42%	\$2,950	1,741	5,136,952	0.2422%
Etowah City	\$1,622	\$103,333	\$90,029	\$45,688	\$92,468	\$742.17	55.00%	46.32%	\$32,330	27.05%	\$2,403	381	915,800	0.0432%
McNairy County	\$1,187	\$65,383	\$0	\$28,448	\$0	\$122.58	39.14%	0.00%	\$29,780	19.96%	\$1,196	4,111	4,916,735	0.2318%
Macon County	\$1,029	\$55,387	\$0	\$29,984	\$0	\$105.00	33.78%	0.00%	\$29,930	18.40%	\$1,188	3,566	4,238,094	0.1998%
Madison County	\$2,971	\$106,807	\$0	\$92,104	\$0	\$71.34	51.42%	0.00%	\$35,847	16.45%	\$2,816	13,668	38,485,134	1.8146%
Marion County	\$1,404	\$82,957	\$0	\$45,415	\$0	\$195.68	33.79%	0.00%	\$31,460	18.31%	\$1,645	4,119	6,774,878	0.3194%
Richard City SSD	\$1,533	\$82,957	\$24,006	\$45,415	\$0	\$0.00	33.79%	43.49%	\$31,460	25.75%	\$1,743	319	556,389	0.0262%
Marshall County	\$2,050	\$86,053	\$0	\$36,943	\$0	\$94.63	46.64%	0.00%	\$37,469	12.50%	\$1,670	4,793	8,004,291	0.3774%
Maury County	\$1,960	\$88,909	\$0	\$54,123	\$0	\$88.52	37.07%	0.00%	\$40,074	13.23%	\$2,022	11,219	22,682,046	1.0695%
Meigs County	\$915	\$70,215	\$0	\$17,426	\$0	\$263.63	21.57%	0.00%	\$29,322	22.59%	\$909	1,821	1,655,554	0.0781%
Monroe County	\$1,471	\$82,524	\$0	\$39,604	\$0	\$219.00	40.67%	0.00%	\$30,019	19.03%	\$1,522	5,035	7,661,786	0.3613%
Sweetwater City	\$1,473	\$82,524	\$55,876	\$39,604	\$62,346	\$294.92	40.67%	58.27%	\$30,019	27.71%	\$1,904	1,448	2,757,984	0.1300%
Montgomery County	\$1,761	\$65,511	\$0	\$48,050	\$0	\$43.57	42.47%	0.00%	\$38,335	13.70%	\$1,786	24,286	43,370,974	2.0450%
Moore County	\$1,795	\$114,978	\$0	\$13,774	\$0	\$238.77	41.54%	0.00%	\$36,972	13.96%	\$1,294	950	1,228,941	0.0579%
Morgan County	\$805	\$48,564	\$0	\$11,401	\$0	\$129.53	25.93%	0.00%	\$27,724	20.05%	\$711	3,242	2,306,590	0.1088%
Obion County	\$1,958	\$75,120	\$0	\$47,821	\$0	\$138.36	39.67%	0.00%	\$33,670	14.62%	\$1,750	4,035	7,060,213	0.3329%
Union City	\$3,593	\$75,120	\$107,176	\$47,821	\$148,777	\$671.82	39.67%	56.67%	\$33,670	22.34%	\$2,543	1,392	3,539,248	0.1669%
Overton County	\$1,050	\$64,956	\$0	\$27,801	\$0	\$126.17	29.91%	0.00%	\$27,469	20.31%	\$1,118	3,152	3,525,726	0.1662%
Perry County	\$1,184	\$85,175	\$0	\$22,938	\$0	\$398.17	38.77%	0.00%	\$28,347	19.53%	\$1,177	1,155	1,358,533	0.0641%
Pickett County	\$1,219	\$85,796	\$0	\$30,738	\$0	\$216.47	21.11%	0.00%	\$24,781	25.28%	\$1,147	714	819,348	0.0386%
Polk County	\$1,274	\$80,107	\$0	\$21,395	\$0	\$254.36	29.32%	0.00%	\$29,716	17.74%	\$1,123	2,406	2,700,675	0.1273%
Putnam County	\$1,937	\$96,158	\$0	\$76,881	\$0	\$73.50	43.55%	0.00%	\$31,899	15.94%	\$2,395	9,528	22,814,845	1.0757%
Rhea County	\$1,278	\$75,933	\$0	\$33,377	\$0	\$206.27	36.18%	0.00%	\$30,334	18.71%	\$1,361	3,770	5,129,682	0.2419%
Dayton City	\$1,248	\$75,933	\$136,814	\$33,377	\$129,755	\$631.79	36.18%	67.40%	\$30,334	23.25%	\$2,309	745	1,720,398	0.0811%
Roane County	\$1,871	\$92,922	\$0	\$48,903	\$0	\$148.63	28.64%	0.00%	\$33,331	17.84%	\$1,767	7,250	12,810,017	0.6040%
Robertson County	\$1,601	\$80,876	\$0	\$34,168	\$0	\$60.41	29.92%	0.00%	\$42,126	11.74%	\$1,604	9,704	15,566,597	0.7340%
Rutherford County	\$2,243	\$91,214	\$0	\$55,584	\$0	\$58.59	42.92%	0.00%	\$46,085	7.51%	\$2,227	26,876	59,847,838	2.8219%
Murfreesboro City	\$2,727	\$91,214	\$222,060	\$55,584	\$219,667	\$978.50	42.92%	54.08%	\$46,085	14.44%	\$3,670	5,760	21,142,081	0.9969%
Scott County	\$1,120	\$51,994	\$0	\$32,333	\$0	\$188.60	41.68%	0.00%	\$24,053	26.40%	\$1,076	2,619	2,819,095	0.1329%
Oneida SSD	\$1,442	\$51,994	\$37,103	\$32,333	\$0	\$0.00	41.68%	70.13%	\$24,053	23.90%	\$1,426	1,240	1,767,413	0.0833%
Sequatchie County	\$1,692	\$75,149	\$0	\$28,775	\$0	\$142.30	27.38%	0.00%	\$30,185	21.23%	\$1,197	1,867	2,234,136	0.1053%
Sevier County	\$3,101	\$165,620	\$0	\$148,391	\$0	\$99.98	45.25%	0.00%	\$33,011	16.47%	\$4,149	12,512	51,917,381	2.4479%
Shelby County	\$2,600	\$91,166	\$0	\$60,856	\$0	\$216.44	49.57%	0.00%	\$38,596	4.43%	\$2,312	44,976	103,998,044	4.9036%
Memphis SSD City	\$3,190	\$91,166	\$82,013	\$60,856	\$63,566	\$510.90	49.57%	60.91%	\$38,596	23.14%	\$2,704	116,651	315,479,118	14.8750%
Smith County	\$1,046	\$74,981	\$0	\$29,319	\$0	\$151.73	36.40%	0.00%	\$34,702	15.50%	\$1,367	3,148	4,304,463	0.2030%
Stewart County	\$1,239	\$67,356	\$0	\$20,461	\$0	\$727.39	22.73%	0.00%	\$31,858	15.62%	\$1,120	2,073	2,321,920	0.1095%

**Prototype System-level Fiscal Capacity for Fiscal Year 2004-05
Results Based on Correct Property Value for the Franklin SSD**

	LEA Revenue Per Pupil	Property per Pupil		Sales per Pupil		LEA State-shared Taxes	Tax Exportability*		County Median HH Inc	LEA % Child Poverty	Fiscal Capacity Per Pupil	ADMs	Total Fiscal Capacity	Percent of Total Fiscal Capacity
		Shared (County)	Unshared (City/SSD)	Shared (County)	Unshared (City)		Shared County	Unshared City/SSD						
Sullivan County	\$2,840	\$106,366	\$0	\$67,661	\$0	\$129.04	48.07%	0.00%	\$34,227	12.46%	\$2,344	12,850	30,124,300	1.4204%
Bristol City	\$3,692	\$106,366	\$110,701	\$67,661	\$90,758	\$611.73	48.07%	56.21%	\$34,227	15.00%	\$3,118	3,584	11,173,714	0.5268%
Kingsport City	\$4,589	\$104,616	\$167,592	\$64,597	\$162,724	\$645.98	47.36%	64.64%	\$34,068	23.40%	\$3,326	6,353	21,127,600	0.9962%
Sumner County	\$1,764	\$95,039	\$0	\$34,651	\$0	\$52.27	31.51%	0.00%	\$44,982	10.18%	\$1,734	22,887	39,692,739	1.8715%
Tipton County	\$898	\$50,843	\$0	\$18,972	\$0	\$53.95	27.24%	0.00%	\$38,190	15.33%	\$1,065	10,938	11,648,489	0.5492%
Trousdale County	\$943	\$62,043	\$0	\$20,399	\$0	\$293.95	31.52%	0.00%	\$30,902	16.28%	\$1,070	1,277	1,366,174	0.0644%
Unicoi County	\$1,223	\$79,810	\$0	\$26,149	\$0	\$99.31	33.82%	0.00%	\$30,346	17.69%	\$1,228	2,487	3,055,354	0.1441%
Union County	\$826	\$54,683	\$0	\$14,268	\$0	\$221.90	21.11%	0.00%	\$28,132	22.84%	\$756	3,057	2,312,238	0.1090%
Van Buren County	\$1,262	\$78,176	\$0	\$18,134	\$0	\$270.44	13.26%	0.00%	\$29,110	19.69%	\$966	777	750,133	0.0354%
Warren County	\$1,724	\$78,624	\$0	\$45,472	\$0	\$113.71	39.75%	0.00%	\$31,349	18.49%	\$1,636	6,184	10,118,954	0.4771%
Washington County	\$2,145	\$108,732	\$0	\$82,305	\$0	\$115.38	41.21%	0.00%	\$33,657	15.45%	\$2,582	8,562	22,103,644	1.0422%
Johnson City	\$3,752	\$108,732	\$157,187	\$82,305	\$171,500	\$713.18	41.21%	54.91%	\$33,657	15.86%	\$3,725	6,731	25,070,504	1.1821%
Wayne County	\$889	\$55,813	\$0	\$20,071	\$0	\$224.88	29.21%	0.00%	\$26,265	21.08%	\$904	2,633	2,379,947	0.1122%
Weakley County	\$1,240	\$73,993	\$0	\$35,504	\$0	\$120.78	38.16%	0.00%	\$30,992	15.85%	\$1,440	4,900	7,057,134	0.3327%
White County	\$1,016	\$67,916	\$0	\$30,124	\$0	\$117.08	31.94%	0.00%	\$29,122	18.58%	\$1,227	3,850	4,723,016	0.2227%
Williamson County	\$3,136	\$159,336	\$0	\$80,416	\$0	\$88.33	36.16%	0.00%	\$69,352	4.21%	\$3,333	20,277	67,587,186	3.1868%
Franklin SSD	\$5,234	\$159,336	\$262,162	\$80,416	\$0	\$0.00	36.16%	62.32%	\$69,352	9.71%	\$4,543	3,797	17,250,196	0.8134%
Wilson County	\$1,807	\$109,159	\$0	\$46,517	\$0	\$93.71	31.98%	0.00%	\$48,596	6.89%	\$2,127	11,820	25,137,671	1.1853%
Lebanon SSD	\$2,446	\$109,159	\$179,601	\$46,517	\$0	\$0.00	31.98%	56.71%	\$48,596	19.20%	\$2,877	2,891	8,316,051	0.3921%
Statewide	\$2,454	\$100,673	\$101,273	\$62,547	\$88,911	\$247.00	43.79%	40.88%	\$35,191	16.06%	\$2,356	900,152	\$2,120,864,885	100.0000%

* The percentage of the property tax base that is not residential or farm property (i.e., the percentage that has some potential to be exported).

System Average	\$1,803	\$81,845	\$33,241	\$40,997	\$25,982	\$235	35.80%	16.79%	\$32,815	18.47%	\$1,803			
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**Prototype System-level Fiscal Capacity for Fiscal Year 2004-05
Results Based on Incorrect Property Value for the Franklin SSD**

SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.8795
R Square	0.7736
Adjusted R Square	0.7574
Standard Error	447
Observations	136

ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	9	86,074,698	9,563,855	48	0.0000
Residual	126	25,196,717	199,974		
Total	135	111,271,415			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>Lower 95.0%</i>	<i>Upper 95.0%</i>
Intercept	(236)	467	(0.5052)	0.6143	(1,160)	688	(1,160)	688
Shared Prop	0.0041	0.0029	1.4095	0.1612	(0.0017)	0.0100	(0)	0
Unshared Prop	0.0032	0.0020	1.5773	0.1172	(0.0008)	0.0072	(0)	0
Shared Sales	0.0202	0.0032	6.3475	0.0000	0.0139	0.0265	0	0
Unshared Sales	0.0022	0.0016	1.4028	0.1631	(0.0009)	0.0053	(0)	0
StSharedTaxes	0.0471	0.3042	0.1548	0.8772	(0.5548)	0.6490	(1)	1
County Export	296	631	0.4686	0.6402	(953)	1,544	(953)	1,544
City/SSD Export	327	349	0.9349	0.3516	(365)	1,018	(365)	1,018
MHI	0.0209	0.0099	2.1104	0.0368	0.0013	0.0405	0	0
Child Poverty	(795)	1,086	(0.7321)	0.4655	(2,944)	1,354	(2,944)	1,354

Prototype System-level Fiscal Capacity for Fiscal Year 2004-05
Results Based on Incorrect Property Value for the Franklin SSD

	LEA	Property per Pupil		Sales per Pupil		LEA	Tax Exportability*		County	LEA	Fiscal	ADMs	Total Fiscal	Percent of Total
	Revenue Per Pupil	Shared (County)	Unshared (City/SSD)	Shared (County)	Unshared (City)	State-shared Taxes	Shared County	Unshared City/SSD	Median HH Inc	% Child Poverty	Capacity Per Pupil			
Anderson County	\$2,478	\$84,696	\$0	\$52,700	\$0	\$124.09	42.97%	0.00%	\$36,670	16.89%	\$1,946	6,956	\$ 13,537,866	0.6312%
Clinton City	\$2,556	\$84,696	\$206,917	\$52,700	\$129,154	\$794.93	42.97%	64.02%	\$36,670	18.91%	\$3,116	928	2,890,524	0.1348%
Oak Ridge City	\$4,508	\$85,556	\$126,286	\$52,303	\$115,992	\$574.93	41.47%	48.26%	\$36,321	14.37%	\$2,788	4,408	12,286,618	0.5728%
Bedford County	\$1,370	\$81,717	\$0	\$37,954	\$0	\$92.42	40.84%	0.00%	\$35,072	15.59%	\$1,605	6,343	10,177,554	0.4745%
Benton County	\$1,911	\$61,564	\$0	\$38,349	\$0	\$427.75	28.70%	0.00%	\$28,308	22.14%	\$1,316	2,502	3,291,631	0.1535%
Bledsoe County	\$899	\$81,489	\$0	\$17,794	\$0	\$190.98	25.19%	0.00%	\$28,786	21.83%	\$973	1,779	1,731,240	0.0807%
Blount County	\$2,006	\$109,084	\$0	\$61,220	\$0	\$128.34	37.87%	0.00%	\$37,878	12.55%	\$2,265	10,812	24,484,023	1.1415%
Alcoa City	\$4,330	\$109,084	\$231,585	\$61,220	\$340,401	\$465.76	37.87%	76.57%	\$37,878	16.59%	\$3,988	1,301	5,188,058	0.2419%
Maryville City	\$3,399	\$109,084	\$113,937	\$61,220	\$90,101	\$487.35	37.87%	53.24%	\$37,878	12.84%	\$3,015	4,341	13,088,164	0.6102%
Bradley County	\$1,724	\$92,495	\$0	\$54,687	\$0	\$108.83	41.80%	0.00%	\$35,626	12.07%	\$2,031	9,012	18,303,556	0.8534%
Cleveland City	\$2,664	\$92,495	\$153,081	\$54,687	\$141,383	\$742.61	41.80%	60.51%	\$35,626	18.83%	\$3,005	4,376	13,149,102	0.6131%
Campbell County	\$1,156	\$70,471	\$0	\$38,286	\$0	\$149.37	33.26%	0.00%	\$25,110	26.54%	\$1,250	6,210	7,760,884	0.3618%
Cannon County	\$973	\$68,290	\$0	\$17,863	\$0	\$122.50	17.97%	0.00%	\$32,395	16.38%	\$1,014	2,103	2,132,809	0.0994%
Carroll County	\$1,579	\$53,971	\$53,930	\$26,225	\$0	\$129.82	28.86%	28.86%	\$30,755	0.00%	\$1,519	4,940	709,310	0.0331%
Hollow Rock-Bruceto	\$1,235	\$53,971	\$42,282	\$26,225	\$0	\$0.00	28.86%	30.57%	\$30,755	13.12%	\$1,377	784	1,079,169	0.0503%
Huntingdon SSD	\$1,566	\$53,971	\$59,397	\$26,225	\$0	\$0.00	28.86%	33.55%	\$30,755	19.38%	\$1,391	1,327	1,846,334	0.0861%
McKenzie SSD	\$1,372	\$53,971	\$58,632	\$26,225	\$0	\$0.00	28.86%	40.40%	\$30,755	15.06%	\$1,446	1,306	1,888,610	0.0881%
South Carroll Co SSI	\$1,206	\$53,971	\$51,915	\$26,225	\$0	\$0.00	28.86%	10.56%	\$30,755	12.95%	\$1,343	396	532,569	0.0248%
West Carroll Co SSD	\$1,349	\$53,971	\$51,081	\$26,225	\$0	\$0.00	28.86%	12.31%	\$30,755	20.02%	\$1,290	1,121	1,446,492	0.0674%
Carter County	\$1,225	\$60,194	\$0	\$30,652	\$0	\$114.25	29.62%	0.00%	\$27,967	20.02%	\$1,152	5,993	6,904,001	0.3219%
Elizabethton City	\$2,229	\$60,194	\$69,739	\$30,652	\$87,784	\$529.97	29.62%	52.69%	\$27,967	22.88%	\$1,737	2,199	3,819,327	0.1781%
Cheatham County	\$1,131	\$67,807	\$0	\$19,819	\$0	\$59.46	21.01%	0.00%	\$44,615	9.84%	\$1,365	6,869	9,376,912	0.4372%
Chester County	\$875	\$58,035	\$0	\$27,596	\$0	\$114.87	29.13%	0.00%	\$33,041	17.50%	\$1,206	2,450	2,954,112	0.1377%
Claiborne County	\$1,478	\$69,169	\$0	\$25,077	\$0	\$150.66	32.81%	0.00%	\$26,027	24.75%	\$1,009	4,624	4,667,347	0.2176%
Clay County	\$1,260	\$63,829	\$0	\$25,324	\$0	\$169.75	27.18%	0.00%	\$23,524	25.01%	\$922	1,200	1,106,421	0.0516%
Cocke County	\$1,227	\$63,602	\$0	\$39,124	\$0	\$120.51	38.33%	0.00%	\$25,550	26.65%	\$1,260	4,666	5,880,551	0.2742%
Newport City	\$1,898	\$63,602	\$145,783	\$39,124	\$249,997	\$872.83	38.33%	69.48%	\$25,550	27.11%	\$2,535	683	1,730,552	0.0807%
Coffee County	\$1,823	\$69,784	\$0	\$58,137	\$0	\$169.54	42.84%	0.00%	\$34,738	12.19%	\$1,993	4,169	8,309,977	0.3874%
Manchester City	\$2,631	\$69,784	\$106,288	\$58,137	\$136,453	\$588.33	42.84%	63.15%	\$34,738	19.71%	\$2,799	1,194	3,343,646	0.1559%
Tullahoma City	\$2,969	\$70,383	\$76,075	\$57,491	\$80,465	\$433.45	42.32%	50.42%	\$34,734	20.11%	\$2,515	3,604	9,064,419	0.4226%
Crockett County	\$969	\$65,617	\$0	\$15,508	\$0	\$172.98	32.26%	0.00%	\$29,951	17.11%	\$943	1,715	1,617,792	0.0754%
Alamo City	\$802	\$65,617	\$54,133	\$15,508	\$30,520	\$362.82	32.26%	60.08%	\$29,951	25.62%	\$1,321	539	711,922	0.0332%
Bells City	\$884	\$65,617	\$77,241	\$15,508	\$23,686	\$453.72	32.26%	68.48%	\$29,951	22.71%	\$1,434	391	561,193	0.0262%
Cumberland County	\$1,453	\$117,382	\$0	\$64,518	\$0	\$130.90	28.37%	0.00%	\$30,050	20.22%	\$2,113	6,735	14,232,122	0.6635%
Davidson County	\$4,307	\$191,472	\$0	\$139,037	\$0	\$665.01	57.27%	0.00%	\$40,359	16.29%	\$4,285	68,203	292,264,354	13.6263%
Decatur County	\$1,488	\$76,758	\$0	\$44,494	\$0	\$263.51	30.68%	0.00%	\$28,442	18.86%	\$1,530	1,601	2,449,207	0.1142%
DeKalb County	\$1,029	\$106,278	\$0	\$34,497	\$0	\$130.16	32.17%	0.00%	\$30,218	20.32%	\$1,474	2,600	3,831,134	0.1786%
Dickson County	\$1,890	\$85,820	\$0	\$49,948	\$0	\$77.40	38.89%	0.00%	\$37,654	14.03%	\$1,924	7,965	15,326,508	0.7146%
Dyer County	\$2,283	\$73,031	\$0	\$45,376	\$0	\$174.39	42.69%	0.00%	\$32,924	11.61%	\$1,715	3,236	5,549,706	0.2587%

Prototype System-level Fiscal Capacity for Fiscal Year 2004-05
Results Based on Incorrect Property Value for the Franklin SSD

	LEA	Property per Pupil		Sales per Pupil		LEA	Tax Exportability*		County	LEA	Fiscal	ADMs	Total Fiscal	Percent of Total
	Revenue Per Pupil	Shared (County)	Unshared (City/SSD)	Shared (County)	Unshared (City)	State-shared Taxes	Shared County	Unshared City/SSD	Median HH Inc	% Child Poverty	Capacity Per Pupil			
Dyersburg City	\$2,215	\$73,031	\$70,998	\$45,376	\$78,434	\$434.26	42.69%	60.04%	\$32,924	26.40%	\$2,205	3,487	7,688,676	0.3585%
Fayette County	\$1,416	\$137,517	\$0	\$29,949	\$0	\$190.90	24.73%	0.00%	\$37,669	16.03%	\$1,682	3,473	5,841,040	0.2723%
Fentress County	\$1,181	\$66,786	\$0	\$36,052	\$0	\$194.17	28.91%	0.00%	\$22,947	28.01%	\$1,122	2,326	2,608,696	0.1216%
Franklin County	\$1,676	\$87,369	\$0	\$39,184	\$0	\$161.58	27.62%	0.00%	\$34,629	15.66%	\$1,607	5,788	9,303,341	0.4338%
Humboldt City	\$1,612	\$67,755	\$71,814	\$30,820	\$51,851	\$469.33	39.18%	60.06%	\$31,122	21.34%	\$1,827	1,657	3,026,303	0.1411%
Milan SSD	\$2,016	\$67,755	\$72,158	\$30,820	\$0	\$0.00	39.18%	52.44%	\$31,122	17.43%	\$1,697	2,002	3,398,043	0.1584%
Trenton SSD	\$1,507	\$67,755	\$64,284	\$30,820	\$0	\$0.00	39.18%	33.64%	\$31,122	16.92%	\$1,615	1,441	2,327,325	0.1085%
Bradford County	\$1,280	\$67,755	\$53,782	\$30,820	\$0	\$0.00	39.18%	16.70%	\$31,122	18.03%	\$1,517	642	973,759	0.0454%
Gibson County SSD	\$1,346	\$67,755	\$67,675	\$30,820	\$0	\$0.00	39.18%	21.37%	\$31,122	12.30%	\$1,623	2,607	4,229,845	0.1972%
Giles County	\$1,744	\$80,937	\$0	\$40,101	\$0	\$145.25	41.21%	0.00%	\$34,646	15.23%	\$1,642	4,516	7,417,896	0.3458%
Grainger County	\$823	\$54,431	\$0	\$14,968	\$0	\$210.44	19.26%	0.00%	\$28,537	21.84%	\$782	3,272	2,559,007	0.1193%
Greene County	\$1,282	\$92,751	\$0	\$44,557	\$0	\$126.68	36.72%	0.00%	\$29,834	16.61%	\$1,656	6,918	11,455,031	0.5341%
Greenville City	\$4,216	\$92,751	\$127,883	\$44,557	\$129,918	\$570.13	36.72%	64.59%	\$29,834	21.43%	\$2,544	2,635	6,704,206	0.3126%
Grundy County	\$832	\$49,492	\$0	\$19,279	\$0	\$139.92	25.64%	0.00%	\$23,943	28.35%	\$717	2,284	1,636,544	0.0763%
Hamblen County	\$2,313	\$106,368	\$0	\$66,909	\$0	\$86.79	51.55%	0.00%	\$33,113	17.06%	\$2,271	8,985	20,410,037	0.9516%
Hamilton County	\$3,275	\$130,342	\$0	\$90,437	\$0	\$79.32	50.86%	0.00%	\$37,396	14.87%	\$2,951	40,747	120,258,114	5.6068%
Hancock County	\$701	\$59,270	\$0	\$12,657	\$0	\$166.69	27.96%	0.00%	\$20,618	33.87%	\$518	1,102	570,687	0.0266%
Hardeman County	\$1,291	\$57,769	\$0	\$25,746	\$0	\$129.76	33.55%	0.00%	\$27,442	21.64%	\$1,031	4,540	4,681,058	0.2182%
Hardin County	\$1,697	\$102,899	\$0	\$45,787	\$0	\$194.29	36.25%	0.00%	\$27,899	23.36%	\$1,631	3,835	6,253,161	0.2915%
Hawkins County	\$1,573	\$83,903	\$0	\$28,332	\$0	\$127.92	38.96%	0.00%	\$32,187	18.34%	\$1,333	7,154	9,536,909	0.4446%
Rogersville City	\$1,790	\$83,903	\$108,980	\$28,332	\$156,853	\$607.42	38.96%	64.70%	\$32,187	20.73%	\$2,241	633	1,418,704	0.0661%
Haywood County	\$1,459	\$79,639	\$0	\$25,381	\$0	\$198.14	39.46%	0.00%	\$27,483	21.64%	\$1,136	3,574	4,060,208	0.1893%
Henderson County	\$1,177	\$63,720	\$0	\$38,244	\$0	\$182.03	37.69%	0.00%	\$32,423	14.85%	\$1,481	3,442	5,099,504	0.2378%
Lexington City	\$1,587	\$63,720	\$148,000	\$38,244	\$142,685	\$630.96	37.69%	63.22%	\$32,423	19.61%	\$2,458	933	2,294,183	0.1070%
Henry County	\$2,316	\$86,947	\$0	\$55,419	\$0	\$383.58	35.68%	0.00%	\$29,694	17.92%	\$1,847	3,150	5,819,095	0.2713%
Paris SSD	\$2,458	\$86,947	\$97,289	\$55,419	\$0	\$0.00	35.68%	68.71%	\$29,694	22.82%	\$2,325	1,458	3,389,398	0.1580%
Hickman County	\$963	\$62,430	\$0	\$19,077	\$0	\$147.67	24.11%	0.00%	\$31,688	17.34%	\$1,011	3,798	3,840,817	0.1791%
Houston County	\$992	\$53,031	\$0	\$19,612	\$0	\$181.43	28.15%	0.00%	\$29,016	20.23%	\$918	1,419	1,302,665	0.0607%
Humphreys County	\$1,305	\$95,095	\$0	\$34,088	\$0	\$324.54	48.55%	0.00%	\$33,631	15.05%	\$1,590	3,003	4,774,301	0.2226%
Jackson County	\$1,068	\$65,943	\$0	\$15,725	\$0	\$159.37	27.56%	0.00%	\$26,657	19.35%	\$848	1,659	1,406,444	0.0656%
Jefferson County	\$1,220	\$91,148	\$0	\$36,380	\$0	\$112.57	30.01%	0.00%	\$32,029	17.42%	\$1,503	6,849	10,292,643	0.4799%
Johnson County	\$1,411	\$73,962	\$0	\$27,847	\$0	\$181.66	25.55%	0.00%	\$23,734	25.66%	\$1,010	2,286	2,309,038	0.1077%
Knox County	\$3,414	\$119,402	\$0	\$105,309	\$0	\$82.22	44.34%	0.00%	\$38,126	13.44%	\$3,214	51,850	166,667,069	7.7706%
Lake County	\$1,274	\$67,369	\$0	\$26,143	\$0	\$170.94	33.34%	0.00%	\$22,031	29.51%	\$905	883	798,656	0.0372%
Lauderdale County	\$1,105	\$55,193	\$0	\$25,703	\$0	\$97.11	39.59%	0.00%	\$28,428	20.55%	\$1,065	4,568	4,865,786	0.2269%
Lawrence County	\$1,224	\$65,917	\$0	\$38,186	\$0	\$94.51	38.46%	0.00%	\$30,647	17.26%	\$1,431	6,782	9,706,514	0.4525%
Lewis County	\$761	\$60,907	\$0	\$27,868	\$0	\$122.61	30.31%	0.00%	\$28,689	19.19%	\$1,123	1,947	2,185,229	0.1019%
Lincoln County	\$1,334	\$69,169	\$0	\$37,295	\$0	\$143.86	28.41%	0.00%	\$33,353	13.36%	\$1,487	4,025	5,985,196	0.2790%
Fayetteville City	\$1,956	\$69,169	\$105,832	\$37,295	\$156,321	\$605.21	28.41%	65.71%	\$33,353	29.13%	\$2,280	1,046	2,384,044	0.1112%

Prototype System-level Fiscal Capacity for Fiscal Year 2004-05
Results Based on Incorrect Property Value for the Franklin SSD

	LEA	Property per Pupil		Sales per Pupil		LEA	Tax Exportability*		County	LEA	Fiscal	ADMs	Total Fiscal	Percent of Total
	Revenue Per Pupil	Shared (County)	Unshared (City/SSD)	Shared (County)	Unshared (City)	State-shared Taxes	Shared County	Unshared City/SSD	Median HH Inc	% Child Poverty	Capacity Per Pupil			
Loudon County	\$1,756	\$116,458	\$0	\$40,503	\$0	\$202.59	33.50%	0.00%	\$39,104	12.63%	\$1,892	4,877	9,224,577	0.4301%
Lenoir City	\$2,643	\$116,458	\$51,690	\$40,503	\$90,302	\$295.45	33.50%	64.78%	\$39,104	21.98%	\$2,397	1,990	4,770,238	0.2224%
McMinn County	\$1,601	\$103,333	\$0	\$45,688	\$0	\$126.84	55.00%	0.00%	\$32,330	13.97%	\$1,850	5,794	10,717,482	0.4997%
Athens City	\$2,313	\$103,333	\$169,807	\$45,688	\$159,719	\$644.44	55.00%	72.07%	\$32,330	24.42%	\$2,920	1,741	5,085,724	0.2371%
Etowah City	\$1,622	\$103,333	\$90,029	\$45,688	\$92,468	\$742.17	55.00%	46.32%	\$32,330	27.05%	\$2,417	381	921,223	0.0430%
McNairy County	\$1,187	\$65,383	\$0	\$28,448	\$0	\$122.58	39.14%	0.00%	\$29,780	19.96%	\$1,196	4,111	4,915,076	0.2292%
Macon County	\$1,029	\$55,387	\$0	\$29,984	\$0	\$105.00	33.78%	0.00%	\$29,930	18.40%	\$1,184	3,566	4,223,462	0.1969%
Madison County	\$2,971	\$106,807	\$0	\$92,104	\$0	\$71.34	51.42%	0.00%	\$35,847	16.45%	\$2,844	13,668	38,871,952	1.8123%
Marion County	\$1,404	\$82,957	\$0	\$45,415	\$0	\$195.68	33.79%	0.00%	\$31,460	18.31%	\$1,648	4,119	6,787,438	0.3165%
Richard City SSD	\$1,533	\$82,957	\$24,006	\$45,415	\$0	\$0.00	33.79%	43.49%	\$31,460	25.75%	\$1,798	319	573,758	0.0268%
Marshall County	\$2,050	\$86,053	\$0	\$36,943	\$0	\$94.63	46.64%	0.00%	\$37,469	12.50%	\$1,694	4,793	8,119,489	0.3786%
Maury County	\$1,960	\$88,909	\$0	\$54,123	\$0	\$88.52	37.07%	0.00%	\$40,074	13.23%	\$2,074	11,219	23,263,069	1.0846%
Meigs County	\$915	\$70,215	\$0	\$17,426	\$0	\$263.63	21.57%	0.00%	\$29,322	22.59%	\$917	1,821	1,670,250	0.0779%
Monroe County	\$1,471	\$82,524	\$0	\$39,604	\$0	\$219.00	40.67%	0.00%	\$30,019	19.03%	\$1,514	5,035	7,622,329	0.3554%
Sweetwater City	\$1,473	\$82,524	\$55,876	\$39,604	\$62,346	\$294.92	40.67%	58.27%	\$30,019	27.71%	\$1,955	1,448	2,830,892	0.1320%
Montgomery County	\$1,761	\$65,511	\$0	\$48,050	\$0	\$43.57	42.47%	0.00%	\$38,335	13.70%	\$1,828	24,286	44,384,490	2.0693%
Moore County	\$1,795	\$114,978	\$0	\$13,774	\$0	\$238.77	41.54%	0.00%	\$36,972	13.96%	\$1,315	950	1,248,878	0.0582%
Morgan County	\$805	\$48,564	\$0	\$11,401	\$0	\$129.53	25.93%	0.00%	\$27,724	20.05%	\$699	3,242	2,265,398	0.1056%
Obion County	\$1,958	\$75,120	\$0	\$47,821	\$0	\$138.36	39.67%	0.00%	\$33,670	14.62%	\$1,754	4,035	7,077,724	0.3300%
Union City	\$3,593	\$75,120	\$107,176	\$47,821	\$148,777	\$671.82	39.67%	56.67%	\$33,670	22.34%	\$2,573	1,392	3,580,730	0.1669%
Overton County	\$1,050	\$64,956	\$0	\$27,801	\$0	\$126.17	29.91%	0.00%	\$27,469	20.31%	\$1,103	3,152	3,476,118	0.1621%
Perry County	\$1,184	\$85,175	\$0	\$22,938	\$0	\$398.17	38.77%	0.00%	\$28,347	19.53%	\$1,152	1,155	1,329,804	0.0620%
Pickett County	\$1,219	\$85,796	\$0	\$30,738	\$0	\$216.47	21.11%	0.00%	\$24,781	25.28%	\$1,131	714	807,860	0.0377%
Polk County	\$1,274	\$80,107	\$0	\$21,395	\$0	\$254.36	29.32%	0.00%	\$29,716	17.74%	\$1,108	2,406	2,664,555	0.1242%
Putnam County	\$1,937	\$96,158	\$0	\$76,881	\$0	\$73.50	43.55%	0.00%	\$31,899	15.94%	\$2,390	9,528	22,772,996	1.0617%
Rhea County	\$1,278	\$75,933	\$0	\$33,377	\$0	\$206.27	36.18%	0.00%	\$30,334	18.71%	\$1,356	3,770	5,111,687	0.2383%
Dayton City	\$1,248	\$75,933	\$136,814	\$33,377	\$129,755	\$631.79	36.18%	67.40%	\$30,334	23.25%	\$2,283	745	1,700,478	0.0793%
Roane County	\$1,871	\$92,922	\$0	\$48,903	\$0	\$148.63	28.64%	0.00%	\$33,331	17.84%	\$1,785	7,250	12,941,961	0.6034%
Robertson County	\$1,601	\$80,876	\$0	\$34,168	\$0	\$60.41	29.92%	0.00%	\$42,126	11.74%	\$1,669	9,704	16,194,189	0.7550%
Rutherford County	\$2,243	\$91,214	\$0	\$55,584	\$0	\$58.59	42.92%	0.00%	\$46,085	7.51%	\$2,300	26,876	61,807,262	2.8817%
Murfreesboro City	\$2,727	\$91,214	\$222,060	\$55,584	\$219,667	\$978.50	42.92%	54.08%	\$46,085	14.44%	\$3,657	5,760	21,067,713	0.9822%
Scott County	\$1,120	\$51,994	\$0	\$32,333	\$0	\$188.60	41.68%	0.00%	\$24,053	26.40%	\$1,059	2,619	2,772,472	0.1293%
Oneida SSD	\$1,442	\$51,994	\$37,103	\$32,333	\$0	\$0.00	41.68%	70.13%	\$24,053	23.90%	\$1,417	1,240	1,756,722	0.0819%
Sequatchie County	\$1,692	\$75,149	\$0	\$28,775	\$0	\$142.30	27.38%	0.00%	\$30,185	21.23%	\$1,207	1,867	2,254,001	0.1051%
Sevier County	\$3,101	\$165,620	\$0	\$148,391	\$0	\$99.98	45.25%	0.00%	\$33,011	16.47%	\$4,150	12,512	51,927,616	2.4210%
Shelby County	\$2,600	\$91,166	\$0	\$60,856	\$0	\$216.44	49.57%	0.00%	\$38,596	4.43%	\$2,301	44,976	103,497,455	4.8254%
Memphis SSD City	\$3,190	\$91,166	\$82,013	\$60,856	\$63,566	\$510.90	49.57%	60.91%	\$38,596	23.14%	\$2,767	116,651	322,781,651	15.0491%
Smith County	\$1,046	\$74,981	\$0	\$29,319	\$0	\$151.73	36.40%	0.00%	\$34,702	15.50%	\$1,385	3,148	4,359,396	0.2032%
Stewart County	\$1,239	\$67,356	\$0	\$20,461	\$0	\$727.39	22.73%	0.00%	\$31,858	15.62%	\$1,100	2,073	2,280,819	0.1063%

Prototype System-level Fiscal Capacity for Fiscal Year 2004-05
Results Based on Incorrect Property Value for the Franklin SSD

	LEA Revenue Per Pupil	Property per Pupil		Sales per Pupil		LEA State-shared Taxes	Tax Exportability*		County Median HH Inc	LEA % Child Poverty	Fiscal Capacity Per Pupil	ADMs	Total Fiscal Capacity	Percent of Total Fiscal Capacity
		Shared (County)	Unshared (City/SSD)	Shared (County)	Unshared (City)		Shared County	Unshared City/SSD						
Sullivan County	\$2,840	\$106,366	\$0	\$67,661	\$0	\$129.04	48.07%	0.00%	\$34,227	12.46%	\$2,338	12,850	30,046,722	1.4009%
Bristol City	\$3,692	\$106,366	\$110,701	\$67,661	\$90,758	\$611.73	48.07%	56.21%	\$34,227	15.00%	\$3,078	3,584	11,030,273	0.5143%
Kingsport City	\$4,589	\$104,616	\$167,592	\$64,597	\$162,724	\$645.98	47.36%	64.64%	\$34,068	23.40%	\$3,306	6,353	20,999,996	0.9791%
Sumner County	\$1,764	\$95,039	\$0	\$34,651	\$0	\$52.27	31.51%	0.00%	\$44,982	10.18%	\$1,814	22,887	41,509,262	1.9353%
Tipton County	\$898	\$50,843	\$0	\$18,972	\$0	\$53.95	27.24%	0.00%	\$38,190	15.33%	\$1,118	10,938	12,228,234	0.5701%
Trousdale County	\$943	\$62,043	\$0	\$20,399	\$0	\$293.95	31.52%	0.00%	\$30,902	16.28%	\$1,057	1,277	1,350,182	0.0629%
Unicoi County	\$1,223	\$79,810	\$0	\$26,149	\$0	\$99.31	33.82%	0.00%	\$30,346	17.69%	\$1,222	2,487	3,039,982	0.1417%
Union County	\$826	\$54,683	\$0	\$14,268	\$0	\$221.90	21.11%	0.00%	\$28,132	22.84%	\$759	3,057	2,318,969	0.1081%
Van Buren County	\$1,262	\$78,176	\$0	\$18,134	\$0	\$270.44	13.26%	0.00%	\$29,110	19.69%	\$959	777	744,807	0.0347%
Warren County	\$1,724	\$78,624	\$0	\$45,472	\$0	\$113.71	39.75%	0.00%	\$31,349	18.49%	\$1,641	6,184	10,146,728	0.4731%
Washington County	\$2,145	\$108,732	\$0	\$82,305	\$0	\$115.38	41.21%	0.00%	\$33,657	15.45%	\$2,588	8,562	22,155,108	1.0329%
Johnson City	\$3,752	\$108,732	\$157,187	\$82,305	\$171,500	\$713.18	41.21%	54.91%	\$33,657	15.86%	\$3,672	6,731	24,714,463	1.1523%
Wayne County	\$889	\$55,813	\$0	\$20,071	\$0	\$224.88	29.21%	0.00%	\$26,265	21.08%	\$880	2,633	2,316,399	0.1080%
Weakley County	\$1,240	\$73,993	\$0	\$35,504	\$0	\$120.78	38.16%	0.00%	\$30,992	15.85%	\$1,429	4,900	7,003,213	0.3265%
White County	\$1,016	\$67,916	\$0	\$30,124	\$0	\$117.08	31.94%	0.00%	\$29,122	18.58%	\$1,216	3,850	4,680,826	0.2182%
Williamson County	\$3,136	\$159,336	\$0	\$80,416	\$0	\$88.33	36.16%	0.00%	\$69,352	4.21%	\$3,578	20,277	72,557,784	3.3829%
Franklin SSD	\$5,234	\$159,336	\$109,162	\$80,416	\$0	\$0.00	36.16%	32.80%	\$69,352	9.71%	\$3,986	3,797	15,134,469	0.7056%
Wilson County	\$1,807	\$109,159	\$0	\$46,517	\$0	\$93.71	31.98%	0.00%	\$48,596	6.89%	\$2,217	11,820	26,209,226	1.2220%
Lebanon SSD	\$2,446	\$109,159	\$179,601	\$46,517	\$0	\$0.00	31.98%	56.71%	\$48,596	19.20%	\$2,873	2,891	8,304,900	0.3872%
Statewide	\$2,454	\$100,673	\$98,404	\$62,547	\$88,911	\$247.00	43.79%	41.59%	\$35,191	16.06%	\$2,383	900,152	\$2,144,855,363	100.0000%

* The percentage of the property tax base that is not residential or farm property (i.e., the percentage that has some potential to be exported).

System Average	\$1,803	\$81,845	\$32,116	\$40,997	\$25,982	\$235	35.80%	16.57%	\$32,815	18.34%	\$1,803			
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