TENNESSEE COMPTROLLER OF THE TREASURY

Research Recap | 2025 TISA Evaluation

Fiscal capacity | FY 2024-25 to FY 2025-26

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Note: Fiscal capacity is calculated on a county basis, so the fiscal capacity for a county applies to all school districts (county, city, and special school district) in the county.^A

The far-right column below shows the percentage change in each school district's fiscal capacity between FY 2024-25 and FY 2025-26. A positive percentage means fiscal capacity increased for the district over the period and so, correspondingly, the proportional responsibility of the local share required under TISA increased. For districts showing a negative percentage over the period, the opposite is the case: their fiscal capacity decreased, meaning the proportional responsibility of the local share decreased.

Percent change does not necessarily indicate an increase or decrease in the amount of local funding required from a district. For example, if a district's overall TISA allocation went up, its local funding requirement may have increased even with a decrease in fiscal capacity.

School District	FY 2024-25	FY 2025-26	Percentage Change
Anderson County	1.0359%	1.0219%	-1.3578%
Clinton City	1.0359%	1.0219%	-1.3578%
Oak Ridge City	1.0359%	1.0219%	-1.3578%
Bedford County	0.5269%	0.5206%	-1.1979%
Benton County	0.1339%	0.1331%	-0.5478%
Bledsoe County	0.0598%	0.0609%	1.7681%
Blount County	1.8716%	1.8390%	-1.7454%
Alcoa City	1.8716%	1.8390%	-1.7454%
Maryville City	1.8716%	1.8390%	-1.7454%
Bradley County	1.2748%	1.2523%	-1.7695%
Cleveland City	1.2748%	1.2523%	-1.7695%
Campbell County	0.3582%	0.3532%	-1.3984%
Cannon County	0.0949%	0.0928%	-2.1701%
Carroll County	0.1875%	0.1876%	0.0352%
H Rock-Bruceton SSD	0.1875%	0.1876%	0.0352%
Huntingdon SSD	0.1875%	0.1876%	0.0352%
McKenzie SSD	0.1875%	0.1876%	0.0352%
South Carroll Co SSD	0.1875%	0.1876%	0.0352%
West Carroll Co SSD	0.1875%	0.1876%	0.0352%
Carter County	0.3928%	0.3974%	1.1591%
Elizabethton City	0.3928%	0.3974%	1.1591%
Cheatham County	0.4208%	0.4203%	-0.1169%
Chester County	0.1061%	0.1050%	-1.0183%
Claiborne County	0.2126%	0.2077%	-2.2927%
Clay County	0.0472%	0.0477%	1.1885%
Cocke County	0.3047%	0.3059%	0.4000%
Newport City	0.3047%	0.3059%	0.4000%

^A TACIR User's Guide to Fiscal Capacity (2023).

School District	FY 2024-25	FY 2025-26	Percentage Change
Coffee County	0.7119%	0.7048%	-0.9936%
Manchester City	0.7119%	0.7048%	-0.9936%
Tullahoma City	0.7119%	0.7048%	-0.9936%
Crockett County	0.1050%	0.1035%	-1.4723%
Alamo City	0.1050%	0.1035%	-1.4723%
Bells City	0.1050%	0.1035%	-1.4723%
Cumberland County	0.6878%	0.6733%	-2.1021%
Davidson County	18.2125%	18.6716%	2.5208%
Decatur County	0.0969%	0.0956%	-1.3406%
DeKalb County	0.1950%	0.1887%	-3.2100%
Dickson County	0.6938%	0.6806%	-1.8954%
Dyer County	0.4304%	0.4168%	-3.1611%
Dyersburg City	0.4304%	0.4168%	-3.1611%
Fayette County	0.4451%	0.4413%	-0.8469%
Fentress County	0.1354%	0.1332%	-1.6469%
Franklin County	0.4395%	0.4239%	-3.5617%
Gibson County SSD	0.4393%	0.4332%	-1.3921%
Humboldt City	0.4393%	0.4332%	-1.3921%
Milan SSD	0.4393%	0.4332%	-1.3921%
Trenton SSD	0.4393%	0.4332%	-1.3921%
Bradford SSD	0.4393%	0.4332%	-1.3921%
Giles County	0.2988%	0.2880%	-3.6305%
Grainger County	0.1228%	0.1258%	2.4038%
Greene County	0.6528%	0.6262%	-4.0745%
Greeneville City	0.6528%	0.6262%	-4.0745%
Grundy County	0.0840%	0.0847%	0.8774%
Hamblen County	0.8568%	0.8505%	-0.7389%
Hamilton County	5.8335%	5.8149%	-0.3181%
Hancock County	0.0264%	0.0261%	-1.3374%
Hardeman County	0.1540%	0.1507%	-2.0998%
Hardin County	0.3093%	0.2928%	-5.3255%
Hawkins County	0.4237%	0.4210%	-0.6446%
Rogersville City	0.4237%	0.4210%	-0.6446%
Haywood County	0.1790%	0.2237%	25.0075%
Henderson County	0.2407%	0.2315%	-3.8306%
Lexington City	0.2407%	0.2315%	-3.8306%
Henry County	0.3362%	0.3304%	-1.7261%
Paris SSD	0.3362%	0.3304%	-1.7261%
Hickman County	0.1400%	0.1422%	1.5238%
Houston County	0.0486%	0.0492%	1.1866%
Humphreys County	0.2072%	0.1993%	-3.8307%
Jackson County	0.0567%	0.0588%	3.7291%
Jefferson County	0.5272%	0.5235%	-0.6959%
Johnson County	0.1143%	0.1156%	1.1031%
Knox County	7.7204%	7.7179%	-0.0328%

School District	FY 2024-25	FY 2025-26	Percentage Change
Lake County	0.0301%	0.0296%	-1.5573%
Lauderdale County	0.1597%	0.1539%	-3.5823%
Lawrence County	0.3546%	0.3484%	-1.7474%
Lewis County	0.1225%	0.1256%	2.4762%
Lincoln County	0.3116%	0.3128%	0.3843%
Fayetteville City	0.3116%	0.3128%	0.3843%
Loudon County	0.7472%	0.7277%	-2.6137%
Lenoir City	0.7472%	0.7277%	-2.6137%
McMinn County	0.5985%	0.5652%	-5.5660%
Athens City	0.5985%	0.5652%	-5.5660%
Etowah City	0.5985%	0.5652%	-5.5660%
McNairy County	0.1719%	0.1699%	-1.1903%
Macon County	0.1889%	0.1844%	-2.3685%
Madison County	1.4766%	1.4344%	-2.8581%
Marion County	0.3393%	0.3336%	-1.6752%
Richard City SSD	0.3393%	0.3336%	-1.6752%
Marshall County	0.3690%	0.3555%	-3.6551%
Maury County	1.3637%	1.3940%	2.2203%
Meigs County	0.0751%	0.0740%	-1.4585%
Monroe County	0.4777%	0.4643%	-2.7912%
Sweetwater City	0.4777%	0.4643%	-2.7912%
Montgomery County	2.6587%	2.7175%	2.2133%
Moore County	0.0893%	0.0842%	-5.6512%
Morgan County	0.0907%	0.0935%	3.0943%
Obion County	0.3309%	0.3162%	-4.4455%
Union City	0.3309%	0.3162%	-4.4455%
Overton County	0.1571%	0.1568%	-0.2289%
Perry County	0.0664%	0.0654%	-1.5839%
Pickett County	0.0449%	0.0416%	-7.4493%
Polk County	0.1027%	0.1005%	-2.1788%
Putnam County	1.1368%	1.1175%	-1.6965%
Rhea County	0.3293%	0.3228%	-1.9705%
Dayton City	0.3293%	0.3228%	-1.9705%
Roane County	0.5968%	0.5806%	-2.7215%
<u> </u>	0.8953%	0.8725%	-2.5464%
Robertson County Rutherford County	5.2491%	5.2120%	-2.5464%
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Murfreesboro City	5.2491%	5.2120%	-0.7074%
Scott County	0.1583%	0.1545%	-2.4103%
Oneida SSD	0.1583%	0.1545%	-2.4103%
Sequatchie County	0.1305%	0.1264%	-3.1528%
Sevier County	3.2085%	3.3588%	4.6851%
Shelby County	12.3608%	12.1908%	-1.3751%
Arlington City	12.3608%	12.1908%	-1.3751%
Bartlett City	12.3608%	12.1908%	-1.3751%
Collierville City	12.3608%	12.1908%	-1.3751%

School District	FY 2024-25	FY 2025-26	Percentage Change
Germantown City	12.3608%	12.1908%	-1.3751%
Lakeland City	12.3608%	12.1908%	-1.3751%
Millington City	12.3608%	12.1908%	-1.3751%
University Schools	12.3608%	12.1908%	-1.3751%
Smith County	0.1841%	0.1774%	-3.6661%
Stewart County	0.1110%	0.1092%	-1.6762%
Sullivan County	2.0047%	1.9776%	-1.3501%
Bristol City	2.0047%	1.9776%	-1.3501%
Kingsport City	2.0047%	1.9776%	-1.3501%
Sumner County	2.6301%	2.6608%	1.1652%
Tipton County	0.4810%	0.4604%	-4.2757%
Trousdale County	0.0808%	0.0799%	-1.0965%
Unicoi County	0.1356%	0.1278%	-5.7727%
Union County	0.1194%	0.1114%	-6.7191%
Van Buren County	0.0377%	0.0363%	-3.5788%
Warren County	0.3742%	0.3710%	-0.8776%
Washington County	1.7259%	1.6933%	-1.8890%
Johnson City	1.7259%	1.6933%	-1.8890%
Wayne County	0.0958%	0.0926%	-3.3300%
Weakley County	0.2637%	0.2536%	-3.8156%
White County	0.2109%	0.2128%	0.8939%
Williamson County	6.7357%	6.7444%	0.1296%
Franklin SSD	6.7357%	6.7444%	0.1296%
Wilson County	2.4638%	2.5219%	2.3572%
Lebanon SSD	2.4638%	2.5219%	2.3572%

Note: FY 2025-26 was the first year University Schools (Shelby County) received a TISA allocation directly from the State of Tennessee. Source: OREA analysis of data provided by TDOE.