

15. GOVERNMENT FINANCES

Municipal finance for fiscal year 1995 (tables 15.14 and 15.15) are included in this edition of the *Abstract*. The source of this data, the Tennessee Comptroller of the Treasury, Division of Local Finance, ceased publication of the report series *County and Municipal Finances* in 1995.

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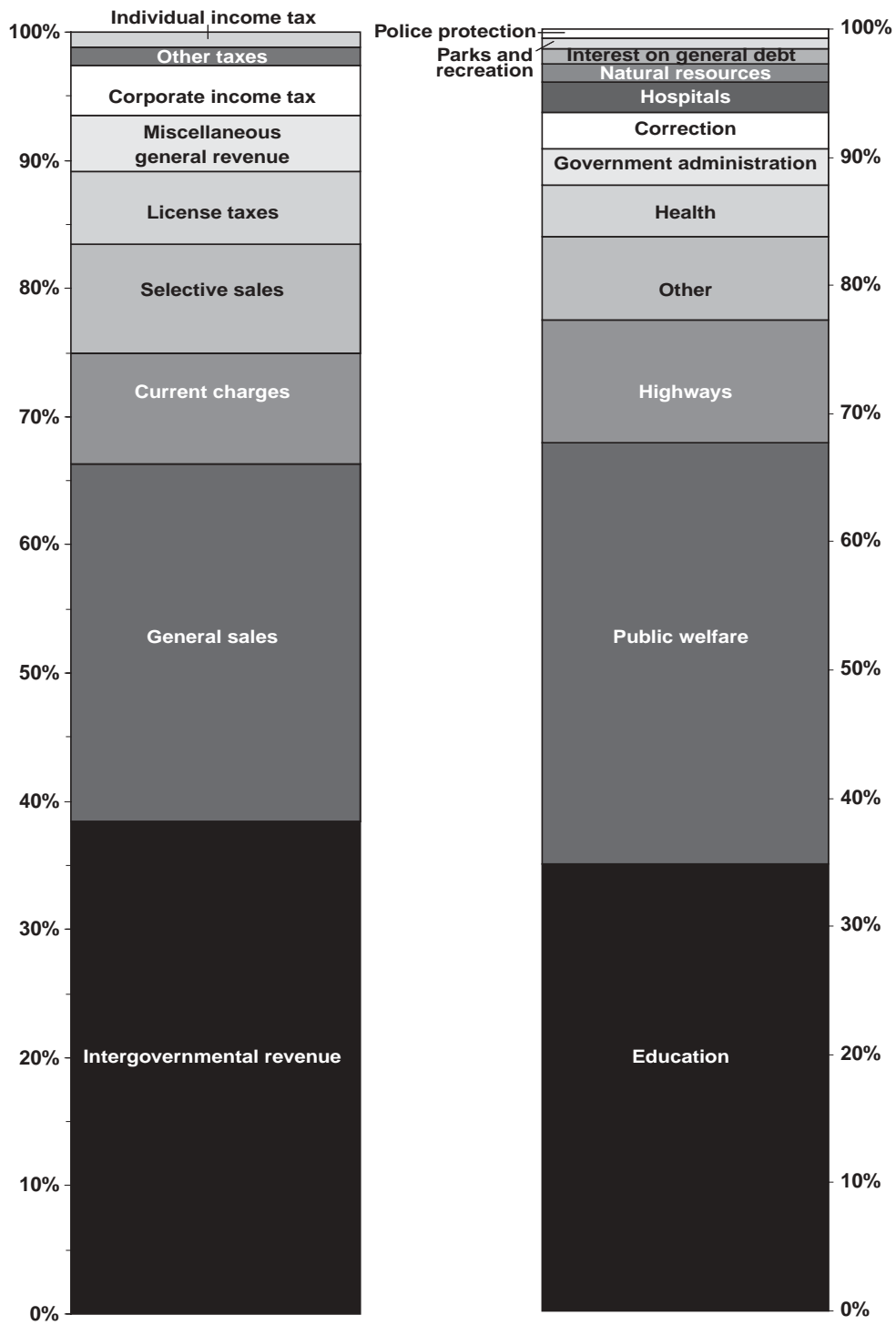
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See tables 15.3 and 15.6 for data.
 Source: U.S. Census Bureau, 2000 State Government Finance Data.

TABLE 15.1 — STATE GOVERNMENT REVENUE AND EXPENDITURE, TENNESSEE, 1950—2000, SELECTED YEARS [In thousands of dollars]

Year	Revenue ¹		Expenditure ³
	Total	Tax ²	
2000	\$18,969,875	\$7,739,590	\$16,853,438
1999	16,903,668	7,197,491	15,889,978
1998	16,675,209	6,996,120	14,775,178
1997	15,696,299	6,616,361	14,284,301
1996	14,749,141	6,184,562	13,829,307
1995	12,899,912	5,907,721	13,432,374
1994	12,725,018	5,733,262	11,940,244
1993	12,418,510	5,672,239	11,027,994
1992	11,458,778	4,858,098	10,405,568
1991	9,544,386	4,310,573	9,237,787
1990	9,109,677	4,245,024	8,402,652
1989	8,325,303	4,066,459	7,741,816
1988	7,798,219	3,855,027	7,082,137
1987	7,382,678	3,603,331	6,641,241
1986	6,812,908	3,271,963	6,080,204
1985	6,142,245	2,998,373	5,439,026
1984	5,334,595	2,511,631	4,829,728
1983	4,783,433	2,246,288	4,578,341
1982	4,521,319	2,146,242	4,298,381
1981	4,271,237	1,958,427	4,230,952
1980	4,028,047	1,886,992	3,873,736
1979	3,614,601	1,843,906	3,361,000
1978	3,275,928	1,703,951	3,091,556
1977	2,933,213	1,529,531	2,854,020
1976	2,643,189	1,273,215	2,807,698
1975	2,234,018	1,152,054	2,417,217
1974	2,036,318	1,092,405	1,910,117
1973	1,882,304	1,002,356	1,675,600
1972	1,636,377	887,450	1,522,748
1971	1,422,737	735,440	1,457,612
1970	1,272,728	686,936	1,271,209
1969	1,127,971	645,758	1,113,043
1968	1,034,971	577,320	993,351
1967	962,743	514,422	956,603
1966	858,856	480,949	841,020
1965	751,947	432,844	702,747
1964	706,179	408,244	658,856
1963	618,321	352,098	591,100
1962	557,035	329,078	559,975
1961	535,316	311,352	522,299
1960	517,311	304,590	494,351
1955	314,935	204,761	320,469
1950	238,860	149,782	247,803

1. Revenue is all money received from external sources, net of refunds and correcting transactions, other than from issue of debt, liquidation of investments, and agency and private trust transactions. State university student fees are included in revenue.

2. Tax revenue is all money received from taxes imposed, including interest, penalties, and money shared or redistributed to local governments, but excluding protested amounts, refunds, and local government revenues collected by the state as agent.

3. Expenditure is all money paid out, net of recoveries and correcting transactions, other than for retirement of debt, investment in securities, extension of credit, or agency transactions. Expenditure includes only external transactions. All state university general spending is included in expenditure.

Source: U.S. Census Bureau, 2000 State Government Finance Data, Internet site <<http://www.census.gov/govs/www/state00.html>>; and U.S. Department of Commerce, Bureau of the Census, State Government Finances: 1994, and earlier editions.

TABLE 15.2 — PER CAPITA GENERAL REVENUE AND EXPENDITURES OF THE STATE GOVERNMENT, BY TYPE, TENNESSEE, 1992—2000 [In dollars]

Revenue, by source	2000	1999	1998	1997	1996	1995	1994	1993	1992
Total general revenue	\$2,799.87	\$2,668.76	\$2,593.87	\$2,489.91	\$2,351.49	\$2,192.09	\$2,113.94	\$2,158.23	\$2,010.22
Intergovernmental revenue	1,075.88	1,015.40	969.50	943.56	888.38	769.58	718.37	732.27	691.94
Taxes	1,360.45	1,312.45	1,288.27	1,232.56	1,162.51	1,124.00	1,107.88	1,145.21	980.84
General sales	781.54	769.16	741.68	715.33	664.91	639.38	595.41	576.02	507.73
Selective sales	238.91	239.44	238.07	232.32	226.89	229.00	274.47	341.81	269.19
License taxes	157.94	126.12	120.85	137.47	114.58	114.76	108.76	105.30	101.13
Individual income tax	31.69	29.21	29.62	23.88	21.51	19.31	19.15	19.16	18.85
Corporate income tax	107.91	104.20	111.85	89.36	100.35	93.81	81.54	73.76	59.61
Other taxes	42.46	44.33	46.21	34.19	34.27	27.73	28.55	29.17	24.33
Current charges	240.38	254.13	241.23	221.50	213.03	208.19	199.66	196.41	189.68
Miscellaneous general revenue	123.16	86.78	94.87	92.29	87.57	90.32	88.03	84.34	147.76
Expenditures, by function	2000	1999	1998	1997	1996	1995	1994	1993	1992
Total general expenditures	\$2,781.14	\$2,717.02	\$2,554.98	\$2,478.42	\$2,421.92	\$2,393.12	\$2,163.29	\$2,077.08	\$1,944.88
Intergovernmental expenditure	767.17	761.34	722.54	679.04	661.17	620.74	579.48	560.11	462.13
Direct expenditure	2,013.98	1,955.68	1,832.44	1,799.38	1,760.75	1,772.38	1,583.81	1,516.98	1,482.74
General expenditures by function:									
Education	969.03	952.54	905.95	869.88	823.89	818.62	751.84	711.66	626.00
Public welfare	915.99	839.13	772.76	742.68	744.00	723.91	633.67	620.48	568.68
Hospitals	64.46	102.86	102.33	101.49	96.32	95.04	89.92	93.44	84.21
Health	111.39	106.03	96.20	106.71	102.63	106.65	90.09	72.80	64.36
Highways	263.90	257.26	253.05	241.93	231.76	232.13	212.07	215.50	229.05
Police protection	20.77	20.85	18.99	17.83	16.42	16.26	15.13	14.02	13.19
Correction	78.94	79.28	81.28	87.41	83.56	80.75	76.61	73.90	76.73
Natural resources	40.23	34.48	32.58	31.40	31.15	32.08	30.19	23.44	31.26
Parks and recreation	20.97	21.06	22.86	18.23	15.50	17.48	14.26	11.33	10.38
Government administration	80.27	77.76	66.41	61.74	67.97	75.46	57.69	49.64	49.19
Interest on general debt	33.48	37.50	37.69	37.74	36.13	35.35	35.78	37.80	40.92
Other and unallocable	181.70	188.28	164.89	161.36	172.60	159.39	156.05	153.08	150.90

Source: U.S. Census Bureau, 2000 State Government Finance Data, Internet site <<http://www.census.gov/govs/www/state00.html>>.

TABLE 15.3 — GENERAL REVENUE OF THE STATE GOVERNMENT, BY SOURCE, TENNESSEE, 1992—2000 [Amounts in thousands of dollars]

Source of revenue	2000	1999	1998	1997	1996	1995	1994	1993	1992
	Amount								
General revenue	\$15,928,464	\$14,635,487	\$14,086,340	\$13,365,828	\$12,509,924	\$11,521,631	\$10,939,645	\$10,689,732	\$9,956,610
Intergovernmental revenue	6,120,698	5,568,436	5,264,984	5,065,016	4,726,180	4,044,934	3,717,569	3,626,942	3,427,157
Federal	5,966,135	5,495,256	5,196,529	5,003,101	4,688,523	3,992,241	3,678,741	3,584,936	3,384,884
Local	154,563	73,180	68,455	61,915	52,295	52,693	38,828	42,006	42,273
Taxes	7,739,590	7,197,491	6,996,120	6,616,361	6,184,562	5,907,721	5,733,262	5,672,239	4,858,098
General sales	4,446,160	4,218,079	4,027,787	3,839,914	3,537,315	3,360,568	3,081,250	2,853,022	2,514,798
Selective sales	1,359,164	1,313,096	1,292,867	1,247,118	1,207,066	1,203,613	1,420,374	1,692,995	1,333,280
License taxes	898,509	691,616	656,281	737,935	609,567	603,188	562,847	521,550	500,876
Individual income tax	180,278	160,180	160,836	128,189	114,434	101,511	99,108	94,894	93,360
Corporate income tax	613,924	571,428	607,418	479,660	533,862	493,072	421,960	365,323	295,266
Other taxes	241,555	243,092	250,931	183,545	182,318	145,769	147,723	144,455	120,518
Current charges	1,367,520	1,393,652	1,310,007	1,189,017	1,133,313	1,094,241	1,033,233	972,828	939,489
Miscellaneous general revenue	700,656	475,908	515,229	495,434	465,869	474,735	455,581	417,723	731,866
	Percent								
General revenue	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Intergovernmental revenue	38.4	38.0	37.4	37.9	37.8	35.1	34.0	33.9	34.4
Federal	37.5	37.5	36.9	37.4	37.5	34.6	33.6	33.5	34.0
Local	1.0	0.5	0.5	0.5	0.4	0.5	0.4	0.4	0.4
Taxes	48.6	49.2	49.7	49.5	49.4	51.3	52.4	53.1	48.8
General sales	27.9	28.8	28.6	28.7	28.3	29.2	28.2	26.7	25.3
Selective sales	8.5	9.0	9.2	9.3	9.6	10.4	13.0	15.8	13.4
License taxes	5.6	4.7	4.7	5.5	4.9	5.2	5.1	4.9	5.0
Individual income tax	1.1	1.1	1.1	1.0	0.9	0.9	0.9	0.9	0.9
Corporate income tax	3.9	3.9	4.3	3.6	4.3	4.3	3.9	3.4	3.0
Other taxes	1.5	1.7	1.8	1.4	1.5	1.3	1.4	1.4	1.2
Current charges	8.6	9.5	9.3	8.9	9.1	9.5	9.4	9.1	9.4
Miscellaneous general revenue	4.4	3.3	3.7	3.7	3.7	4.1	4.2	3.9	7.4

Note: For each source item, the percentage relates to total general revenue, not to category totals. Percentages computed by the Center for Business and Economic Research.

Source: U.S. Census Bureau, 2000 State Government Finance Data, Internet site <<http://www.census.gov/govs/www/state00.html>>.

TABLE 15.4 — INTERGOVERNMENTAL REVENUE FROM LOCAL GOVERNMENTS TO THE STATE GOVERNMENT, BY FUNCTION, TENNESSEE, 1955—2000 [Amounts in thousands of dollars]

Year	Total	Education	Highways	Public welfare	Health and hospitals	Other
2000	\$154,563	\$21,421	\$15,314	\$0	\$3,051	\$114,777
1999	73,180	19,887	21,322	0	2,230	29,741
1998	68,455	17,239	20,562	0	452	30,202
1997	61,915	16,961	19,371	0	544	25,039
1996	52,295	15,761	11,847	0	879	23,808
1995	52,693	15,514	11,448	10,141	5,245	10,345
1994	38,828	14,591	11,025	2	3,658	9,552
1993	42,006	12,751	14,536	119	3,946	10,654
1992	42,273	10,869	16,494	224	5,062	9,624
1991	41,241	9,828	12,373	78	4,778	14,184
1990	41,590	9,971	13,028	206	7,129	11,256
1989	32,294	9,432	5,297	207	7,185	10,173
1988	16,344	6,909	0	854	7,597	984
1987	31,161	5,966	10,758	895	10,678	2,864
1986	40,730	5,391	18,426	911	12,872	3,130
1985	36,428	6,500	13,074	1,349	11,955	3,550
1984	31,713	4,498	11,820	1,250	12,042	2,103
1983	29,484	4,686	10,366	1,264	11,022	2,146
1982	34,101	3,560	16,005	766	10,847	2,923
1981	32,332	6,239	7,363	5,265	11,976	1,489
1980	33,473	6,224	10,436	5,539	9,784	1,490
1979	25,103	4,353	6,376	4,816	8,096	1,462
1978	23,004	4,095	6,676	3,183	7,804	1,246
1977	16,325	3,309	3,900	1,417	6,640	1,059
1976	14,816	2,296	4,167	508	6,472	1,373
1975	17,384	2,670	5,943	547	7,310	914
1974	24,068	2,806	9,453	477	10,232	1,100
1973	29,859	1,955	5,216	9,333	12,416	939
1972	22,635	1,147	4,460	7,067	9,286	675
1971	20,117	1,329	3,774	6,888	7,706	420
1970	15,392	1,570	2,099	5,885	5,380	458
1969	12,086	1,159	981	5,103	4,397	446
1968	15,784	1,010	5,854	4,608	3,814	498
1967	21,702	1,703	11,387	4,008	3,166	1,438
1966	9,780	1,109	1,338	3,290	3,121	922
1965	7,362	313	459	2,668	3,580	342
1964	7,307	638	265	2,383	3,558	463
1963	6,168	149	125	2,256	3,232	406
1962	6,401	235	0	2,412	3,267	487
1961	8,609	230	2,276	2,401	3,118	584
1960	8,129	312	1,756	2,564	2,902	595
1959	6,376	0	122	2,277	3,184	793
1958	5,686	0	146	2,154	2,633	753
1957	5,203	0	314	2,168	2,347	374
1956	5,232	0	593	2,439	1,640	560
1955	4,687	0	125	2,207	1,535	820

Source: U.S. Census Bureau, 2000 State Government Finance Data, Internet site <<http://www.census.gov/govs/www/state00.html>>; and U.S. Department of Commerce, Bureau of the Census, State Government Finances: 1994, and earlier editions.

TABLE 15.5 — INTERGOVERNMENTAL REVENUE FROM THE FEDERAL GOVERNMENT TO THE STATE GOVERNMENT, BY FUNCTION, TENNESSEE, 1950—2000, SELECTED YEARS [Amounts in thousands of dollars]

Year	Total	Education	Highways	Public welfare	Health and hospitals	Employment security administration	Natural resources	Other ¹
2000	\$5,966,135	\$723,095	\$501,106	\$3,917,682	\$183,442	\$76,214	\$71,854	\$492,742
1999	5,495,256	658,168	478,713	3,594,070	170,073	82,355	36,222	475,655
1998	5,196,529	635,423	490,054	3,372,807	162,243	73,359	35,172	427,471
1997	5,003,101	581,737	408,192	3,338,026	164,129	73,399	34,826	402,792
1996	4,688,523	552,723	353,382	3,134,118	154,787	71,223	35,210	387,080
1995	3,992,241	550,151	333,123	2,445,937	150,454	71,930	33,302	407,344
1994	3,678,741	545,542	297,236	2,176,899	146,676	72,295	30,654	409,439
1993	3,584,936	512,699	269,920	2,190,520	127,582	71,032	38,155	375,028
1992	3,384,884	473,522	307,093	2,022,888	121,582	67,581	34,782	357,436
1991	2,731,190	459,571	257,418	1,488,292	117,849	60,915	11,677	335,468
1990	2,478,513	416,059	290,164	1,273,431	98,625	57,037	13,388	329,809
1989	2,246,378	391,817	262,618	1,076,646	90,392	56,982	9,891	358,032
1988	2,075,922	372,980	231,425	1,031,458	81,867	50,168	25,496	282,528
1987	1,852,262	323,953	277,766	835,821	82,331	45,318	24,203	262,870
1986	1,812,191	328,882	341,393	729,678	83,435	48,097	20,692	260,014
1985	1,611,640	311,171	282,280	599,975	90,955	48,093	24,302	254,864
1984	1,462,876	285,676	263,483	553,208	71,534	46,498	24,036	218,441
1983	1,287,327	274,438	182,782	495,982	59,761	51,181	20,040	203,143
1982	1,230,529	263,578	194,847	463,593	52,056	47,697	20,632	188,126
1981	1,322,402	292,940	256,755	454,090	49,511	46,664	20,155	202,287
1980	1,207,833	266,546	230,308	404,750	43,929	43,441	21,430	197,429
1979	1,004,156	221,430	170,027	342,945	38,261	40,139	18,835	172,519
1978	909,753	196,660	155,146	307,416	37,645	39,413	17,192	156,281
1977	817,356	177,321	155,885	280,990	30,819	33,691	19,179	119,471
1976	769,930	178,392	165,940	245,829	25,718	27,830	16,181	110,040
1975	635,458	159,406	125,903	193,007	19,904	23,157	15,056	99,025
1974	523,553	129,768	80,444	174,467	16,347	18,182	13,814	90,531
1973	524,875	132,135	87,020	188,681	13,467	16,199	11,907	75,466
1972	452,402	116,498	110,163	161,729	13,868	15,126	9,887	25,131
1971	434,029	117,981	114,243	145,128	14,936	13,041	10,971	17,729
1970	358,231	98,709	101,691	111,351	13,592	11,436	8,146	13,306
1965	209,587	20,733	110,379	54,463	6,893	6,195	4,734	6,190
1960	140,319	11,398	66,825	43,115	6,811	4,401	3,703	4,066
1955	63,737 ^a	4,956	11,801	35,497	3,353	3,286	2,556	2,288
1950	58,495	12,251	8,488	28,162	0	3,063	0	6,531

1. Before 1982 "Other" category may include general revenue sharing.

a. Total includes defense revenue.

Source: U.S. Census Bureau, 2000 State Government Finance Data, Internet site <<http://www.census.gov/govs/www/state00.html>>; and U.S. Department of Commerce, Bureau of the Census, State Government Finances: 1994, and earlier editions.

TABLE 15.6 — GENERAL EXPENDITURES OF THE STATE GOVERNMENT, BY FUNCTION, TENNESSEE, 1992—2000 [Amounts in thousands of dollars]

Function	2000	1999	1998	1997	1996	1995	1994	1993	1992
	Amount								
General expenditure	\$15,821,917	\$14,900,116	\$13,875,109	\$13,304,143	\$12,884,602	\$12,578,238	\$11,195,029	\$10,287,797	\$9,632,969
Intergovernmental expenditure	4,364,404	4,175,192	3,923,819	3,645,098	3,517,419	3,262,616	2,998,831	2,774,218	2,288,949
Direct expenditure	11,457,513	10,724,924	9,951,290	9,659,045	9,367,183	9,315,622	8,196,198	7,513,579	7,344,020
General expenditures, by function:									
Education	5,512,784	5,223,733	4,919,897	4,669,507	4,383,102	4,302,667	3,890,747	3,524,871	3,100,593
Public welfare	5,211,056	4,601,779	4,196,566	3,986,728	3,958,073	3,804,888	3,279,239	3,073,225	2,816,658
Hospitals	366,739	564,071	555,729	544,800	512,404	499,511	465,331	462,828	417,108
Health	633,691	581,469	522,405	572,837	545,985	560,550	466,221	360,592	318,768
Highways	1,501,301	1,410,792	1,374,234	1,298,659	1,232,972	1,220,053	1,097,471	1,067,360	1,134,464
Police protection	118,178	114,351	103,110	95,724	87,332	85,476	78,292	69,444	65,338
Correction	449,107	434,751	441,404	469,241	444,528	424,429	396,447	366,011	380,028
Natural resources	228,869	189,093	176,907	168,567	165,741	168,612	156,242	116,075	154,836
Parks and recreation	119,325	115,466	124,120	97,862	82,439	91,894	73,781	56,142	51,432
Government administration	456,678	426,447	360,630	331,415	361,587	396,603	298,559	245,856	243,659
Interest on general debt	190,470	205,639	204,657	202,611	192,206	185,792	185,148	187,203	202,680
Other and unallocable	1,033,719	1,032,525	895,450	866,192	918,233	837,763	807,551	758,190	747,405
	Percent								
General expenditure	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Intergovernmental expenditure	27.6	28.0	28.3	27.4	27.3	25.9	26.8	27.0	23.8
Direct expenditure	72.4	72.0	71.7	72.6	72.7	74.1	73.2	73.0	76.2
General expenditures, by function:									
Education	34.8	35.1	35.5	35.1	34.0	34.2	34.8	34.3	32.2
Public welfare	32.9	30.9	30.2	30.0	30.7	30.2	29.3	29.9	29.2
Hospitals	2.3	3.8	4.0	4.1	4.0	4.0	4.2	4.5	4.3
Health	4.0	3.9	3.8	4.3	4.2	4.5	4.2	3.5	3.3
Highways	9.5	9.5	9.9	9.8	9.6	9.7	9.8	10.4	11.8
Police protection	0.7	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7
Correction	2.8	2.9	3.2	3.5	3.5	3.4	3.5	3.6	3.9
Natural resources	1.4	1.3	1.3	1.3	1.3	1.3	1.4	1.1	1.6
Parks and recreation	0.8	0.8	0.9	0.7	0.6	0.7	0.7	0.5	0.5
Government administration	2.9	2.9	2.6	2.5	2.8	3.2	2.7	2.4	2.5
Interest on general debt	1.2	1.4	1.5	1.5	1.5	1.5	1.7	1.8	2.1
Other and unallocable	6.5	6.9	6.5	6.5	7.1	6.7	7.2	7.4	7.8

Note: For each function item, the percentage relates to total general expenditures, not to category totals. Percentages computed by the Center for Business and Economic Research.

Source: U.S. Census Bureau, 2000 State Government Finance Data, Internet site <<http://www.census.gov/govs/www/state00.html>>.

TABLE 15.7 — REVENUE OF COUNTY GOVERNMENTS, FISCAL YEAR 1996-1997 [Amounts in thousands of dollars]

County	General revenue						Utility, liquor store, and employee retirement revenue
	Total	Total	Intergovernmental revenue		General revenue from own sources		
			Federal	State	Total	Taxes	
Anderson	\$61,222	\$60,047	\$1,228	\$26,016	\$33,235	\$22,875	\$1,175
Bedford	54,278	54,278	13	19,513	34,548	12,847	(a)
Benton	31,446	19,571	524	11,352	19,404	5,054	11,875
Bledsoe	12,719	12,719	28	8,939	3,751	2,517	(a)
Blount	167,492	167,492	502	32,817	133,875	47,323	(a)
Bradley	141,559	141,559	687	34,774	105,394	33,511	(a)
Campbell	43,948	43,948	60	25,612	18,257	14,502	(a)
Cannon	14,542	14,542	47	9,095	5,382	3,196	(a)
Carroll	38,773	16,640	(a)	4,732	33,738	9,525	22,133
Carter	47,340	47,340	874	24,258	21,853	16,340	(a)
Cheatham	44,059	44,059	25	20,840	23,043	12,933	(a)
Chester	15,784	15,784	(a)	9,612	6,076	4,099	(a)
Claiborne	46,596	46,596	293	21,094	24,834	8,470	(a)
Clay	10,593	10,593	191	6,559	3,445	2,309	(a)
Cocke	32,971	32,971	36	21,013	11,778	8,731	(a)
Coffee	41,671	41,671	378	14,166	27,096	15,427	(a)
Crockett	15,025	15,025	(a)	8,060	6,964	5,145	(a)
Cumberland	45,947	45,947	810	23,053	21,794	15,157	(a)
Decatur	15,103	15,103	88	10,705	4,278	2,966	(a)
DeKalb	16,340	16,340	140	10,387	5,811	4,045	(a)
Dickson	52,699	52,699	17	25,114	26,992	18,902	(a)
Dyer	31,490	31,490	32	14,665	16,639	12,898	(a)
Fayette	32,453	32,453	470	19,276	12,379	9,618	(a)
Fentress	19,069	19,069	38	11,740	7,165	5,346	(a)
Franklin	41,389	41,389	(a)	21,282	19,991	15,676	(a)
Gibson	22,943	22,943	5	3,664	19,125	16,001	(a)
Giles	33,965	33,965	(a)	17,023	16,938	11,733	(a)
Grainger	20,569	20,569	33	13,919	6,598	4,554	(a)
Greene	55,200	55,200	72	24,020	30,439	23,069	(a)
Grundy	17,965	17,965	5	11,801	6,147	3,904	(a)
Hamblen	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Hamilton	647,514	647,372	3,882	110,809	524,610	160,154	142
Hancock	10,895	10,895	27	8,617	2,126	1,318	(a)
Hardeman	30,500	30,500	66	19,444	10,974	7,894	(a)
Hardin	38,466	38,466	681	15,886	21,233	7,702	(a)
Hawkins	58,887	58,887	67	24,186	34,604	20,629	(a)
Haywood	28,525	28,525	313	16,079	12,051	7,949	(a)
Henderson	24,540	24,540	5	14,253	10,111	7,526	(a)
Henry	62,297	62,297	(a)	16,602	45,329	13,781	(a)
Hickman	30,257	30,257	145	15,046	15,065	6,232	(a)
Houston	10,276	10,276	19	6,837	3,167	2,291	(a)
Humphreys	27,822	27,822	17	11,724	16,074	8,207	(a)
Jackson	12,096	12,096	6	7,904	4,184	2,837	(a)
Jefferson	50,853	50,853	47	21,085	29,055	15,227	(a)
Johnson	18,584	18,584	387	11,160	6,886	4,599	(a)
Knox	441,065	441,065	3,156	133,812	296,496	266,459	(a)
Lake	8,469	8,469	29	5,553	2,787	1,894	(a)
Lauderdale	33,321	33,321	24	19,956	13,309	6,175	(a)
Lawrence	46,597	46,597	55	23,553	22,857	17,539	(a)

TABLE 15.7 — REVENUE OF COUNTY GOVERNMENTS, FISCAL YEAR 1996-1997 [Amounts in thousands of dollars] (Continued)

County	General revenue						Utility, liquor store, and employee retirement revenue
	Total	Total	Intergovernmental revenue		General revenue from own sources		
			Federal	State	Total	Taxes	
Lewis	\$13,493	\$13,493	\$12	\$8,594	\$4,723	\$2,978	\$(a)
Lincoln	53,223	51,483	5	16,278	36,781	11,139	1,740
Loudon	37,005	37,005	144	16,807	19,490	15,228	(a)
McMinn	68,658	68,658	253	20,014	48,144	17,782	(a)
McNairy	32,948	32,948	919	16,271	15,465	5,773	(a)
Macon	25,595	25,595	5	13,486	9,102	6,319	(a)
Madison	308,382	308,382	106	46,294	259,698	52,712	(a)
Marion	30,638	30,638	15	16,778	13,711	9,897	(a)
Marshall	31,219	30,224	48	14,778	16,358	12,574	995
Mauzy	188,325	188,325	(a)	39,305	148,501	28,998	(a)
Meigs	11,959	11,959	61	8,179	3,718	2,299	(a)
Monroe	34,634	34,634	141	18,398	16,080	11,713	(a)
Montgomery	223,816	223,816	1,704	70,893	150,108	63,185	(a)
Morgan	22,937	22,937	23	14,320	8,506	6,123	(a)
Obion	36,318	36,318	92	14,971	21,105	14,941	(a)
Overton	21,115	21,115	10	13,138	7,902	5,128	(a)
Perry	10,189	10,189	9	6,400	3,633	2,636	(a)
Pickett	8,064	8,064	43	5,364	2,632	1,599	(a)
Polk	17,652	17,652	722	10,495	6,404	5,050	(a)
Putnam	64,152	64,152	23	28,991	34,169	25,477	(a)
Rhea	41,283	41,283	36	15,954	25,183	9,366	(a)
Roane	52,406	52,406	342	23,635	27,629	21,204	(a)
Robertson	61,843	61,843	21	29,502	32,239	24,157	(a)
Rutherford	196,335	196,335	528	66,950	127,654	94,055	(a)
Scott	23,789	23,789	291	14,244	9,181	7,062	(a)
Sequatchie	13,348	13,348	22	8,169	5,142	3,564	(a)
Sevier	107,871	107,871	92	31,080	76,051	53,034	(a)
Shelby	1,155,806	1,090,567	3,911	204,127	921,579	550,783	65,239
Smith	19,033	19,033	28	11,178	7,811	4,833	(a)
Stewart	14,690	14,690	57	10,503	4,039	2,677	(a)
Sullivan	152,610	152,610	294	43,696	108,135	88,743	(a)
Sumner	147,862	147,862	16	63,938	83,480	59,827	(a)
Tipton	56,253	56,253	23	32,920	23,291	17,805	(a)
Trousdale	9,464	9,464	14	5,772	3,638	2,570	(a)
Unicoi	29,953	29,953	242	11,384	18,147	6,389	(a)
Union	18,779	18,779	32	13,170	5,210	3,608	(a)
Van Buren	7,720	7,720	318	5,007	2,342	1,643	(a)
Warren	41,279	41,279	34	21,336	19,644	14,819	(a)
Washington	78,334	78,334	672	26,771	50,557	43,721	(a)
Wayne	22,683	22,683	5	12,639	10,032	4,490	(a)
Weakley	65,704	38,390	(a)	20,245	45,120	11,301	27,314
White	24,236	24,236	34	14,126	9,930	6,300	(a)
Williamson	220,490	220,490	241	46,576	172,891	101,525	(a)
Wilson	81,839	81,839	14	32,576	49,119	37,417	(a)

Note: The metropolitan government of Nashville and Davidson County and the metropolitan government of Lynchburg and Moore County operate primarily as cities.

a. Represents zero or rounds to zero.

n.a. not available.

Source: U.S. Census Bureau, 1997 Census of Governments, Volume 4: Government Finances, Finances of County Governments.

TABLE 15.8 — EXPENDITURES OF COUNTY GOVERNMENTS, FISCAL YEAR 1996-1997 [Amounts in thousands of dollars]

County	Total expenditures	General expenditure					
		Total	Capital outlay	Education	Welfare	Hospitals	Health
Anderson	\$62,667	\$61,019	\$6,451	\$39,736	\$(a)	\$(a)	\$1,957
Bedford	67,458	67,458	16,138	37,188	2,966	14,161	1,087
Benton	30,756	19,442	2,683	12,034	(a)	(a)	263
Bledsoe	11,786	11,786	1,280	8,284	(a)	(a)	174
Blount	152,357	152,357	10,823	48,177	300	69,730	535
Bradley	139,437	139,437	4,209	37,386	7,250	62,287	4,231
Campbell	42,238	42,238	1,379	28,993	53	(a)	616
Cannon	13,149	13,149	544	8,300	8	(a)	372
Carroll	33,504	11,619	759	2,263	15	(a)	107
Carter	42,752	42,752	2,846	29,081	7	(a)	309
Cheatham	42,876	42,876	4,342	27,909	16	(a)	4,578
Chester	14,319	14,319	1,440	9,788	46	(a)	268
Claiborne	45,786	45,786	3,298	23,025	3	13,396	256
Clay	13,298	13,298	1,401	6,095	16	(a)	1,168
Cocke	33,108	33,108	3,630	21,526	5	(a)	353
Coffee	44,994	44,994	4,601	22,570	76	6,762	1,122
Crockett	13,977	13,977	1,083	7,980	1	(a)	497
Cumberland	44,543	44,543	3,726	27,062	48	(a)	1,050
Decatur	13,100	13,100	1,113	8,392	24	(a)	38
DeKalb	14,858	14,858	1,273	10,852	2	(a)	351
Dickson	51,993	51,993	5,568	34,162	2,134	(a)	1,091
Dyer	38,873	38,873	11,287	26,345	184	(a)	618
Fayette	30,358	30,358	3,950	19,777	7	(a)	1,571
Fentress	19,388	19,388	3,240	12,872	5	(a)	453
Franklin	38,906	38,906	3,856	26,568	(a)	110	148
Gibson	16,886	16,886	4,725	(a)	18	(a)	1,280
Giles	35,197	35,197	4,851	21,129	39	(a)	1,060
Grainger	18,893	18,893	1,076	13,911	(a)	(a)	443
Greene	56,665	56,665	11,400	31,494	25	(a)	1,929
Grundy	17,362	17,362	1,607	11,436	18	(a)	205
Hamblen	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Hamilton	596,502	596,163	30,677	116,170	33,052	296,000	11,689
Hancock	10,747	10,747	548	6,854	(a)	(a)	368
Hardeman	28,213	28,211	2,163	20,414	8	(a)	1,037
Hardin	34,915	34,915	1,103	18,307	54	8,626	398
Hawkins	55,356	55,356	3,963	31,627	(a)	8,369	460
Haywood	29,785	29,785	2,071	18,117	3	(a)	1,146
Henderson	22,944	22,944	1,827	14,061	8	(a)	96
Henry	61,948	61,948	11,793	19,382	(a)	26,280	136
Hickman	28,785	28,785	2,038	14,624	6	5,381	1,065
Houston	9,902	9,902	1,391	6,355	(a)	(a)	26
Humphreys	25,997	25,997	1,338	13,763	(a)	(a)	184
Jackson	12,154	12,154	671	7,363	4	(a)	390
Jefferson	48,544	48,544	3,208	26,635	4	9,364	1,097
Johnson	19,098	19,098	2,467	12,584	4	(a)	135
Knox	481,640	481,640	79,873	313,310	8,468	(a)	22,604
Lake	8,779	8,779	780	4,705	(a)	(a)	643
Lauderdale	33,087	33,087	6,962	25,969	26	(a)	243
Lawrence	47,435	47,435	5,889	28,269	55	(a)	1,025

TABLE 15.8 — EXPENDITURES OF COUNTY GOVERNMENTS, FISCAL YEAR 1996-1997 [Amounts in thousands of dollars] (Continued)

General expenditure (continued)						Utility, liquor store, and employee retirement expenditure	County
Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste manage- ment	Interest on general debt		
\$2,062	\$2,172	\$1,674	\$254	\$1,090	\$4,117	\$1,648	Anderson
3,349	868	764	121	841	1,320	(a)	Bedford
1,627	608	413	97	136	256	11,314	Benton
1,503	296	41	43	178	113	(a)	Bledsoe
4,634	4,232	1,344	1,496	206	3,656	(a)	Blount
3,496	2,502	1,537	839	2,760	2,374	(a)	Bradley
2,214	1,126	651	45	1,112	2,000	(a)	Campbell
1,337	529	308	74	160	494	(a)	Cannon
2,409	515	1,884	236	812	38	21,885	Carroll
2,643	1,972	51	96	34	1,337	(a)	Carter
2,235	1,269	805	40	782	1,075	(a)	Cheatham
1,462	529	(a)	70	282	481	(a)	Chester
3,240	963	204	66	647	696	(a)	Claiborne
1,628	1,657	38	79	926	106	(a)	Clay
2,424	749	429	136	993	229	(a)	Cocke
2,484	1,183	651	124	794	596	(a)	Coffee
1,526	331	453	127	301	615	(a)	Crockett
2,344	911	116	194	635	797	(a)	Cumberland
1,647	345	309	100	282	133	(a)	Decatur
1,326	546	144	(a)	41	165	(a)	DeKalb
3,685	1,535	1,587	92	498	744	(a)	Dickson
4,025	868	667	150	(a)	1,108	(a)	Dyer
3,718	1,070	677	117	514	185	(a)	Fayette
1,941	413	90	80	1,096	284	(a)	Fentress
2,342	998	443	101	1,186	735	(a)	Franklin
3,733	959	630	489	299	277	(a)	Gibson
4,118	675	553	183	31	767	(a)	Giles
1,743	602	(a)	70	542	147	(a)	Grainger
8,691	1,666	1,788	129	1,814	382	(a)	Greene
2,470	365	198	81	182	769	(a)	Grundy
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	Hamblen
8,058	14,484	13,865	8,838	2,722	35,295	339	Hamilton
1,479	257	542	27	197	89	(a)	Hancock
2,614	713	375	113	158	131	2	Hardeman
1,520	506	324	91	1,039	343	(a)	Hardin
3,809	1,335	574	130	731	1,535	(a)	Hawkins
3,177	801	594	778	863	263	(a)	Haywood
2,464	493	225	112	362	460	(a)	Henderson
3,521	1,675	198	745	726	948	(a)	Henry
2,452	747	(a)	95	717	674	(a)	Hickman
1,360	32	317	76	305	122	(a)	Houston
1,505	398	105	88	837	5,609	(a)	Humphreys
1,699	355	60	34	227	88	(a)	Jackson
2,113	1,317	570	114	919	927	(a)	Jefferson
1,615	645	260	64	947	173	(a)	Johnson
13,723	14,932	17,487	5,563	4,037	11,289	(a)	Knox
1,115	326	53	20	126	113	(a)	Lake
2,560	577	562	127	27	1,314	(a)	Lauderdale
7,471	1,295	316	182	516	1,409	(a)	Lawrence

TABLE 15.8 — EXPENDITURES OF COUNTY GOVERNMENTS, FISCAL YEAR 1996-1997 [Amounts in thousands of dollars] (Continued)

County	General expenditure						
	Total expenditures	Total	Capital outlay	Education	Welfare	Hospitals	Health
Lewis	\$11,355	\$11,355	\$952	\$7,562	\$(a)	\$(a)	\$28
Lincoln	56,497	51,941	7,679	18,380	7	22,740	105
Loudon	32,572	32,572	2,260	19,591	14	(a)	169
McMinn	65,096	65,096	5,552	25,661	3,176	19,306	619
McNairy	31,625	31,625	2,341	16,981	1	6,781	517
Macon	26,741	26,741	7,367	18,971	6	(a)	831
Madison	341,106	341,106	77,973	73,876	29	196,406	2,376
Marion	29,150	29,150	2,593	19,639	3	(a)	1,016
Marshall	30,997	30,251	470	20,525	75	(a)	1,036
Maury	204,409	204,409	22,890	50,915	18	97,733	475
Meigs	15,083	15,083	4,352	10,949	(a)	(a)	165
Monroe	37,199	37,199	5,743	24,975	35	(a)	1,079
Montgomery	230,153	230,153	32,901	119,377	3,073	67,927	2,763
Morgan	20,923	20,923	1,421	14,890	(a)	(a)	453
Obion	32,775	32,775	3,536	19,532	1,659	(a)	176
Overton	20,041	20,041	1,230	13,876	1	(a)	590
Perry	9,618	9,618	399	5,731	(a)	(a)	339
Pickett	7,798	7,798	976	4,280	(a)	(a)	333
Polk	16,050	16,050	1,047	10,580	(a)	(a)	445
Putnam	66,401	66,401	8,937	46,777	18	(a)	2,093
Rhea	39,703	39,703	5,081	16,719	5	12,959	71
Roane	47,196	47,196	4,105	31,505	46	(a)	1,051
Robertson	65,683	65,683	8,061	40,594	(a)	(a)	1,178
Rutherford	182,353	182,353	23,942	100,048	84	(a)	8,178
Scott	23,840	23,840	2,341	13,604	9	(a)	590
Sequatchie	14,728	14,728	3,111	9,780	5	(a)	205
Sevier	95,216	95,216	8,145	56,219	137	(a)	1,848
Shelby	996,237	973,876	40,265	225,623	6,330	254,388	31,919
Smith	19,027	19,027	2,503	11,472	4	(a)	722
Stewart	16,266	16,266	4,382	11,798	12	(a)	313
Sullivan	131,201	131,201	5,372	77,739	410	(a)	3,809
Sumner	131,979	131,979	2,662	97,731	5	(a)	2,372
Tipton	56,681	56,681	7,639	38,372	21	(a)	369
Trousdale	8,414	8,414	526	4,906	(a)	(a)	108
Unicoi	29,879	29,879	4,160	11,654	7	10,014	178
Union	25,729	25,729	10,723	21,770	(a)	(a)	243
Van Buren	8,426	8,426	1,844	4,841	(a)	(a)	198
Warren	38,610	38,610	1,904	28,416	(a)	(a)	1,322
Washington	75,163	75,163	8,335	41,990	113	(a)	1,422
Wayne	20,631	20,631	1,942	11,829	2,737	(a)	461
Weakley	62,593	37,134	3,675	21,800	3,699	(a)	233
White	29,568	29,568	9,395	21,787	98	(a)	443
Williamson	201,968	201,968	22,871	95,759	30	46,903	1,008
Wilson	79,966	79,966	4,876	49,247	46	(a)	1,112

TABLE 15.8 — EXPENDITURES OF COUNTY GOVERNMENTS, FISCAL YEAR 1996-1997 [Amounts in thousands of dollars] (Continued)

General expenditure (continued)						Utility,	County
Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	liquor store, and employee retirement expenditure	
\$228	\$215	\$299	\$177	\$454	\$243	\$(a)	Lewis
2,401	857	895	124	1,347	1,231	4,556	Lincoln
1,589	1,578	445	66	233	1,399	(a)	Loudon
3,567	935	1,008	228	879	3,340	(a)	McMinn
2,061	569	156	55	1,538	695	(a)	McNairy
1,716	681	252	186	492	1,094	(a)	Macon
5,180	2,416	3,857	803	2,307	8,654	(a)	Madison
1,521	1,156	272	87	978	225	(a)	Marion
2,346	637	396	40	342	1,093	746	Marshall
4,325	1,361	727	723	5,659	10,589	(a)	Maurry
1,305	331	120	40	203	340	(a)	Meigs
2,464	865	528	75	1,384	714	(a)	Monroe
4,986	2,866	4,011	1,330	83	5,439	(a)	Montgomery
1,802	342	281	106	685	251	(a)	Morgan
3,205	956	570	162	46	545	(a)	Obion
1,923	490	103	59	569	220	(a)	Overton
1,550	347	71	59	371	116	(a)	Perry
1,047	231	64	61	265	194	(a)	Pickett
1,629	626	355	31	298	212	(a)	Polk
2,781	1,695	1,337	661	1,373	2,712	(a)	Putnam
2,037	683	497	52	1,913	713	(a)	Rhea
1,879	1,219	605	211	1,359	1,008	(a)	Roane
2,736	7,495	(a)	74	3,364	2,130	(a)	Robertson
5,073	15,644	2,928	543	1,372	8,409	(a)	Rutherford
2,698	643	467	52	171	855	(a)	Scott
1,596	351	44	101	212	713	(a)	Sequatchie
4,782	2,189	1,263	140	1,722	2,391	(a)	Sevier
11,971	33,777	66,187	6,500	1,699	94,600	22,361	Shelby
1,564	684	206	342	1,540	88	(a)	Smith
1,601	487	127	57	233	333	(a)	Stewart
7,569	4,078	3,343	321	3,156	4,058	(a)	Sullivan
4,233	2,486	1,373	138	3,943	3,162	(a)	Sumner
3,702	4,775	386	123	665	2,404	(a)	Tipton
1,081	534	275	60	112	223	(a)	Trousdale
1,201	942	120	28	345	870	(a)	Unicoi
256	452	74	125	27	587	(a)	Union
1,376	166	117	247	209	90	(a)	Van Buren
2,227	1,410	764	108	721	1,556	(a)	Warren
4,475	2,448	2,546	201	696	1,423	(a)	Washington
2,715	390	98	102	607	229	(a)	Wayne
4,113	698	203	147	105	2,032	25,459	Weakley
2,004	711	319	296	1,648	216	(a)	White
9,013	3,064	3,030	1,790	4,004	8,057	(a)	Williamson
4,466	2,906	1,243	436	1,055	3,601	(a)	Wilson

Note: The metropolitan government of Nashville and Davidson County and the metropolitan government of Lynchburg and Moore County operate primarily as cities.

a. Represents zero or rounds to zero.

n.a. not available.

Source: U.S. Census Bureau, 1997 Census of Governments, Volume 4: Government Finances, Finances of County Governments.

TABLE 15.9 — LOCAL SALES TAX RATES, COUNTIES AND SELECTED MUNICIPALITIES, AS OF NOVEMBER 1, 2002

County	Tax rate (%)	Effective date	County	Tax rate (%)	Effective date
Anderson	2.25	May 87	Johnson	1.50	Mar 69
Clinton	2.75	Jul 87	Knox	2.25	Jan 89
Lake City	2.75	Sep 87	Lake	2.75	Mar 97
Bedford	2.75	Aug 01	Lauderdale	2.75	Jan 95
Benton	2.75	Jan 97	Lawrence	2.75	Mar 96
Bledsoe	2.25	Nov 77	Lewis	2.50	Jul 97
Blount	2.25	Oct 80	Lincoln	2.50	May 92
Bradley	2.25	Jan 83	Loudon	2.00	Jul 98
Campbell	2.25	Jul 84	Loudon	2.50	Jan 97
Lake City	2.75	Sep 87	McMinn	2.00	May 78
Cannon	1.75	Jan 76	McNairy	2.25	Sep 79
Carroll	2.75	Oct 97	Macon	2.25	Jul 84
Carter	2.25	Mar 83	Madison	2.75	Jul 89
Cheatham	2.25	Jul 76	Marion	2.25	Jun 77
Chester	2.75	Jun 95	Marshall	2.25	Nov 78
Claiborne	2.25	Sep 83	Maury	2.25	Dec 83
Clay	2.75	Nov 99	Meigs	2.00	Jul 78
Cocke	2.75	Mar 88	Monroe	2.25	Oct 80
Coffee	2.00	Aug 81	Montgomery	2.50	Jan 89
Crockett	2.75	Jun 96	Moore	2.50	Oct 86
Cumberland	2.25	Jun 79	Morgan	2.00	Jul 80
Davidson	2.25	Oct 80	Wartburg	2.75	Jan 89
Decatur	2.50	Feb 98	Obion	2.75	May 00
DeKalb	1.50	Jan 70	Overton	2.50	Aug 97
Dickson	2.75	Oct 01	Perry	2.50	Jan 97
Dyer	2.75	Jan 91	Pickett	2.75	Jan 99
Fayette	2.25	Jan 82	Polk	2.25	Jul 84
Fentress	2.50	Oct 92	Putnam	2.75	Jul 99
Franklin	2.25	Dec 86	Rhea	2.25	Jan 83
Gibson	2.25	Sep 83	Roane	2.50	Jan 89
Humboldt	2.75	Nov 91	Oak Ridge	2.75	Jan 87
Milan	2.75	Oct 94	Robertson	2.25	Jan 83
Giles	2.50	Jul 98	Rutherford	2.75	Jul 00
Grainger	2.75	Jul 94	Scott	2.25	Jul 83
Greene	2.75	May 00	Sequatchie	2.25	Jan 77
Grundy	2.25	Sep 77	Sevier	2.50	Oct 91
Hamblen	2.50	Oct 86	Shelby	2.25	Jan 84
Hamilton	1.75	Oct 72	Smith	2.75	May 00
Chattanooga	2.25	Oct 96	Stewart	2.25	Jul 77
Collegedale	2.25	May 01	Dover	2.75	May 96
East Ridge	2.25	Feb 98	Sullivan	2.25	Apr 83
Red Bank	2.25	Aug 97	Kingsport	2.50	Jul 92
Signal Mountain	2.25	Aug 99	Sumner	2.25	Dec 83
Walden	2.25	Dec 99	Tipton	2.25	May 78
Hancock	2.00	Jan 83	Trousdale	2.25	Oct 76
Hardeman	2.75	Jul 02	Unicoi	2.75	Oct 94
Hardin	2.50	Nov 97	Union	2.25	Oct 88
Hawkins	2.75	Oct 88	Van Buren	2.75	Sep 89
Haywood	2.75	Oct 98	Warren	2.00	Jul 85
Henderson	2.75	Oct 97	Washington	2.50	Jul 94
Henry	2.25	Oct 83	Wayne	2.75	Oct 98
Hickman	2.25	Oct 81	Weakley	2.75	Jul 98
Houston	2.75	Oct 86	White	2.25	Jan 85
Humphreys	2.25	Aug 83	Williamson	2.25	Apr 91
Jackson	2.75	May 00	Wilson	2.25	Nov 93
Jefferson	2.25	Nov 81			

Note: Municipalities with the same rate as the county are not shown. The state rate is 7.00% beginning July 15, 2002.

Source: Tennessee Department of Revenue, Internet site <<http://www.state.tn.us/revenue/pubs/taxlist.pdf>>.

TABLE 15.10—STATE SALES AND USE TAX COLLECTIONS, COUNTIES, FISCAL YEAR 2002

County	Total collections	Percent of state total	Percent change 2001--2002	Per capita collections ¹
Anderson	\$53,112,042	1.1	7.9	\$743.27
Bedford	18,986,699	0.4	-2.9	495.37
Benton	7,127,169	0.2	-3.2	428.93
Bledsoe	2,322,760	0.0	-8.7	185.58
Blount	83,515,136	1.8	3.3	771.36
Bradley	54,863,361	1.2	0.5	617.48
Campbell	16,826,658	0.4	-1.4	420.16
Cannon	2,793,766	0.1	1.7	215.80
Carroll	9,745,108	0.2	1.0	329.92
Carter	19,709,223	0.4	1.3	346.22
Cheatham	9,759,031	0.2	-0.9	266.99
Chester	6,199,050	0.1	2.5	394.57
Claiborne	8,861,229	0.2	5.4	293.94
Clay	2,306,918	0.0	-0.8	291.35
Cocke	15,201,406	0.3	-1.1	448.62
Coffee	41,302,774	0.9	-0.6	848.68
Crockett	2,876,050	0.1	-8.3	197.71
Cumberland	31,211,034	0.7	2.2	649.45
Davidson	694,993,960	15.0	-3.1	1,229.31
Decatur	5,380,586	0.1	-0.5	460.00
DeKalb	7,343,300	0.2	2.8	418.35
Dickson	30,206,982	0.7	2.3	688.98
Dyer	23,070,847	0.5	-0.9	621.52
Fayette	7,787,334	0.2	-1.6	255.01
Fentress	5,906,398	0.1	6.4	351.47
Franklin	16,994,829	0.4	3.4	427.33
Gibson	21,383,918	0.5	-2.1	445.22
Giles	13,817,538	0.3	-0.4	465.63
Grainger	3,899,167	0.1	0.1	186.26
Greene	31,916,966	0.7	2.2	503.52
Grundy	3,149,840	0.1	0.8	220.45
Hamblen	48,524,098	1.0	1.6	831.79
Hamilton	273,524,801	5.9	1.1	889.86
Hancock	991,276	0.0	-2.1	146.47
Hardeman	8,953,798	0.2	0.5	315.71
Hardin	14,426,273	0.3	5.4	559.35
Hawkins	16,194,891	0.3	5.3	297.86
Haywood	7,921,969	0.2	-1.1	400.91
Henderson	12,794,511	0.3	1.2	497.22
Henry	19,861,327	0.4	-0.9	638.96
Hickman	6,042,740	0.1	5.5	265.73
Houston	1,908,392	0.0	-6.7	241.08
Humphreys	7,123,386	0.2	-1.5	393.25
Jackson	1,837,584	0.0	1.9	164.63
Jefferson	17,773,689	0.4	-3.1	394.36
Johnson	4,893,655	0.1	1.3	277.47
Knox	399,663,802	8.6	2.4	1,036.55
Lake	1,580,384	0.0	-2.3	203.55
Lauderdale	8,286,986	0.2	-9.1	306.69
Lawrence	20,071,854	0.4	3.8	501.76

TABLE 15.10—STATE SALES AND USE TAX COLLECTIONS, COUNTIES, FISCAL YEAR 2002
(Continued)

County	Total collections	Percent of state total	Percent change 2001--2002	Per capita collections ¹
Lewis	\$3,694,994	0.1	-3.3	\$323.07
Lincoln	15,041,731	0.3	5.1	475.76
Loudon	23,066,654	0.5	1.1	573.23
McMinn	27,687,249	0.6	0.7	555.33
McNairy	8,878,615	0.2	2.9	360.27
Macon	7,801,898	0.2	1.4	373.80
Madison	91,531,114	2.0	0.7	990.71
Marion	15,202,074	0.3	3.4	547.82
Marshall	12,931,258	0.3	-5.7	477.06
Mauzy	45,756,995	1.0	1.8	650.17
Meigs	3,745,906	0.1	-6.4	334.64
Monroe	18,771,389	0.4	4.6	471.10
Montgomery	85,229,601	1.8	1.9	631.22
Moore	947,275	0.0	0.6	160.91
Morgan	2,755,262	0.1	1.2	137.74
Obion	20,424,572	0.4	0.5	631.46
Overton	6,492,971	0.1	2.5	321.66
Perry	1,836,858	0.0	-0.8	244.78
Pickett	1,609,508	0.0	-7.6	318.84
Polk	3,970,869	0.1	4.6	244.72
Putnam	52,772,970	1.1	3.6	835.16
Rhea	10,845,782	0.2	-8.4	379.13
Roane	27,860,188	0.6	-3.3	535.43
Robertson	24,942,098	0.5	2.9	444.74
Rutherford	136,172,272	2.9	4.9	716.16
Scott	9,015,914	0.2	1.3	418.41
Sequatchie	4,281,669	0.1	3.7	368.60
Sevier	123,188,284	2.7	6.6	1,671.44
Shelby	726,389,813	15.6	-2.5	810.70
Smith	7,446,607	0.2	3.8	413.98
Stewart	3,441,048	0.1	1.0	272.00
Sullivan	119,167,076	2.6	2.2	779.96
Sumner	57,101,614	1.2	2.0	425.07
Tipton	17,063,887	0.4	2.0	322.23
Trousdale	2,000,802	0.0	2.0	272.40
Unicoi	5,453,208	0.1	18.0	307.88
Union	3,151,848	0.1	3.6	171.17
Van Buren	943,579	0.0	-2.3	172.28
Warren	20,473,548	0.4	-0.8	530.88
Washington	94,353,554	2.0	5.6	870.58
Wayne	4,043,444	0.1	-3.2	240.04
Weakley	13,477,555	0.3	-0.1	389.02
White	10,201,717	0.2	-0.1	436.64
Williamson	148,992,181	3.2	3.8	1,113.34
Wilson	51,211,756	1.1	6.1	558.49

Note: Percent change computed by the Center for Business and Economic Research.

1. Per capita figures computed by the Center for Business and Economic Research using population as of July 1, 2001.

Source: Tennessee Department of Revenue, Monthly Statement of Revenue Collections, June 2002.

TABLE 15.11—ESTIMATED CURRENT PROPERTY VALUE AND ASSESSED VALUE, BY CLASSIFICATION, COUNTIES, 2001 [In thousands of dollars]

County	Estimated current property value	Assessed value					
		Total	Real property		Personal property ²	Public utilities	
			Total ¹	Residential and farm			Industrial and commercial
Anderson	\$3,599,644	\$964,683	\$841,114	\$550,241	\$290,874	\$90,415	\$33,154
Bedford	1,852,190	531,592	424,697	312,951	111,746	71,878	35,016
Benton	566,700	141,407	121,945	99,140	22,806	11,280	8,182
Bledsoe	470,256	120,288	101,430	89,885	11,546	5,765	13,092
Blount	6,507,801	1,839,727	1,519,952	1,144,720	375,231	245,276	74,499
Bradley	4,340,060	1,143,141	987,403	666,279	321,123	106,370	49,369
Campbell	1,562,220	419,252	370,733	280,490	90,174	26,827	21,693
Cannon	535,367	143,356	131,631	117,829	13,802	2,262	9,463
Carroll	943,167	261,018	228,022	184,600	43,379	19,354	13,642
Carter	1,742,510	484,429	432,334	336,290	96,044	35,812	16,282
Cheatham	1,747,754	469,234	420,738	371,142	49,596	26,247	22,249
Chester	521,423	144,406	122,991	102,707	20,185	10,073	11,342
Claiborne	1,146,295	274,116	235,348	184,325	51,022	19,191	19,578
Clay	272,888	75,298	65,007	54,750	10,257	4,281	6,010
Cocke	1,169,196	332,100	271,588	202,758	68,830	45,015	15,498
Coffee	2,138,714	561,847	483,758	322,771	160,987	55,674	22,415
Crockett	627,547	164,070	138,411	111,279	27,133	14,839	10,820
Cumberland	2,875,438	696,350	622,383	498,554	123,829	39,903	34,064
Davidson	42,634,022	13,330,592	11,547,995	5,720,673	5,827,322	1,118,136	664,462
DeKalb	1,066,099	242,551	199,415	163,824	35,591	29,383	13,754
Decatur	443,934	108,785	92,027	74,470	17,557	10,678	6,081
Dickson	2,416,238	689,967	587,055	420,293	166,649	78,324	24,588
Dyer	1,736,784	467,533	375,752	271,874	103,796	59,890	31,891
Fayette	1,729,544	469,871	400,150	352,842	47,308	37,533	32,188
Fentress	548,731	152,799	133,386	108,786	24,600	6,886	12,527
Franklin	1,776,518	438,321	383,847	314,356	69,491	31,027	23,447
Gibson	2,046,299	534,088	429,383	324,282	105,100	73,933	30,773
Giles	1,264,613	348,411	279,037	205,626	73,411	48,944	20,430
Grainger	658,384	170,214	152,521	136,662	15,859	6,008	11,685
Greene	3,132,634	770,779	649,640	482,186	167,454	89,648	31,491
Grundy	387,882	102,297	85,797	74,745	11,053	3,325	13,175
Hamblen	3,179,900	945,208	739,730	455,456	283,780	168,573	36,905
Hamilton	17,784,041	5,370,023	4,494,231	2,651,813	1,827,461	567,016	308,776
Hancock	242,534	54,259	45,294	38,917	6,377	1,556	7,409
Hardeman	938,339	264,221	221,030	175,190	45,841	22,362	20,829
Hardin	1,427,076	399,401	308,349	253,368	54,981	63,907	27,145
Hawkins	2,318,882	660,602	514,114	405,367	108,619	84,309	62,179
Haywood	989,746	284,772	229,853	173,447	56,353	27,170	27,750
Henderson	1,018,100	263,160	222,392	165,199	57,193	31,103	9,665
Henry	1,488,285	381,382	322,790	244,795	77,928	42,734	15,857
Hickman	918,648	205,229	178,557	156,238	22,319	8,792	17,881
Houston	253,436	64,947	55,641	45,877	9,764	2,594	6,712
Humphreys	998,464	270,946	192,327	139,518	52,809	58,484	20,134
Jackson	409,154	101,040	83,868	73,919	9,949	3,962	13,210
Jefferson	2,220,193	619,480	533,771	429,699	104,007	41,615	44,094
Johnson	633,586	173,655	153,245	130,235	23,010	7,597	12,814
Knox	21,412,145	6,304,521	5,505,459	3,500,744	2,004,715	535,429	263,632
Lake	207,573	54,236	46,929	35,927	11,002	1,956	5,352
Lauderdale	889,600	255,219	206,257	155,377	50,880	26,819	22,142
Lawrence	1,556,671	434,260	359,366	268,029	91,338	49,292	25,602

TABLE 15.11—ESTIMATED CURRENT PROPERTY VALUE AND ASSESSED VALUE, BY CLASSIFICATION, COUNTIES, 2001 [In thousands of dollars] (Continued)

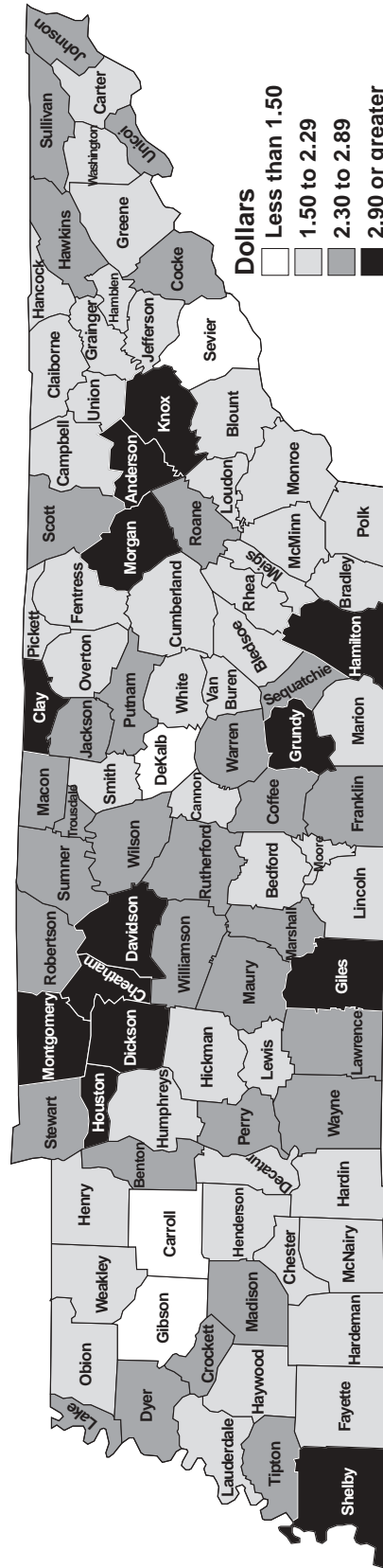
County	Estimated current property value	Assessed value					
		Total	Real property		Personal property ²	Public utilities	
			Total ¹	Residential and farm			Industrial and commercial
Lewis	\$417,831	\$111,689	\$95,166	\$77,998	\$17,168	\$6,519	\$10,004
Lincoln	1,270,384	350,660	316,410	251,654	64,755	22,031	12,219
Loudon	2,966,299	826,429	705,132	551,540	153,592	93,356	27,941
McMinn	2,744,033	727,425	494,648	325,151	169,336	202,483	30,294
McNairy	977,555	238,218	185,605	145,814	39,791	24,372	28,241
Macon	718,322	204,573	166,481	135,249	31,232	10,577	27,515
Madison	4,975,641	1,377,975	1,110,514	670,426	440,087	214,788	52,674
Marion	1,300,804	368,566	318,747	246,288	72,459	18,502	31,318
Marshall	1,422,535	374,846	285,020	199,965	85,048	64,089	25,737
Maury	3,446,388	904,918	778,299	567,459	210,323	73,742	52,878
Meigs	482,773	130,295	113,368	102,707	10,660	5,881	11,047
Monroe	1,897,109	444,260	365,044	263,197	101,848	55,037	24,178
Montgomery	5,390,255	1,464,713	1,271,822	845,757	426,065	140,692	52,200
Moore	378,670	110,439	95,439	63,476	31,963	9,899	5,100
Morgan	576,379	159,710	131,931	118,692	13,239	3,881	23,898
Obion	1,465,753	355,263	300,734	215,191	85,543	24,915	29,615
Overton	755,340	209,711	179,245	148,653	30,592	13,295	17,170
Perry	340,467	93,061	65,722	56,286	9,436	9,592	17,748
Pickett	250,555	52,480	48,415	42,114	6,301	638	3,428
Polk	676,620	159,459	131,220	112,475	18,744	12,594	15,645
Putnam	3,162,960	929,335	802,086	524,029	278,057	75,175	52,074
Rhea	1,236,843	320,182	265,238	205,881	59,358	36,190	18,754
Roane	2,384,472	659,315	576,605	465,579	111,003	51,876	30,835
Robertson	2,914,068	684,762	600,578	480,032	120,535	47,380	36,804
Rutherford	10,106,568	2,734,583	2,373,820	1,555,862	817,958	253,563	107,200
Scott	710,980	156,164	118,571	88,213	30,357	15,801	21,793
Sequatchie	506,440	134,849	118,771	97,898	20,873	6,588	9,490
Sevier	7,101,881	2,109,017	1,978,988	1,165,382	813,606	103,180	26,849
Shelby	50,127,354	15,119,656	12,803,467	7,615,851	5,187,616	1,303,139	1,013,049
Smith	798,735	226,797	181,740	142,392	39,349	25,815	19,241
Stewart	511,461	132,671	114,115	101,720	12,395	6,200	12,356
Sullivan	8,415,103	2,458,161	1,879,796	1,277,388	601,432	452,064	126,300
Sumner	7,728,954	1,986,324	1,766,269	1,359,456	406,814	150,049	70,005
Tipton	2,077,391	517,581	450,447	379,220	71,227	33,485	33,648
Trousdale	278,428	78,713	64,172	53,765	10,407	3,508	11,033
Unicoi	715,829	167,972	144,812	110,565	34,247	14,365	8,795
Union	626,348	139,381	126,912	108,790	18,121	7,466	5,004
Van Buren	221,792	58,362	54,622	50,733	3,888	438	3,302
Warren	1,696,459	457,232	373,985	278,191	95,695	55,250	27,997
Washington	5,798,779	1,596,223	1,404,552	941,136	463,416	128,615	63,056
Wayne	529,391	137,253	112,505	96,876	15,629	8,036	16,711
Weakley	1,328,357	313,232	268,442	194,061	74,382	30,627	14,163
White	939,766	262,671	225,004	177,829	47,175	22,739	14,928
Williamson	13,601,388	3,917,913	3,535,088	2,461,773	1,072,582	180,876	201,949
Wilson	5,954,904	1,532,184	1,352,978	1,030,598	322,380	104,060	75,146

1. Includes categories not shown separately.

2. Includes industrial and commercial, residential and farm, and intangible personal property.

Source: Tennessee State Board of Equalization, 2001 Tax Aggregate Report of Tennessee.

FIGURE 15.2
Equalized Property Tax Rate, Tennessee Counties, 2001
 (Tennessee mean rate = \$2.28)



Source: State of Tennessee, State Board of Equalization, 2001 Tax Aggregate Report of Tennessee.

TABLE 15.12—ACTUAL AND EFFECTIVE PROPERTY TAX RATES, APPRAISAL RATIO, AND YEAR OF LATEST APPRAISAL, COUNTIES, 2001

County	Actual tax rate ²	Ap-praisal ratio (%) ³	Year of ap-praisal	Equal-ized tax rate ⁴	Effective tax rate by class of property ¹			Weighted average effective rate ⁵
					Commercial & industrial, real (40 %)	Residential & farm, real (25 %)	Commercial & industrial, personal (30 %)	
Anderson	3.32	91.86	1998	3.05	1.33	0.83	1.00	0.89
Bedford	2.23	100.00	2001	2.23	0.89	0.56	0.67	0.64
Benton	2.82	90.03	1999	2.54	1.13	0.71	0.85	0.70
Bledsoe	2.01	95.04	1999	1.91	0.80	0.50	0.60	0.52
Blount	2.15	100.00	2001	2.15	0.86	0.54	0.65	0.61
Bradley	2.43	90.72	1999	2.20	0.97	0.61	0.73	0.64
Campbell	2.34	95.21	1999	2.23	0.94	0.59	0.70	0.63
Cannon	1.82	100.00	2001	1.82	0.73	0.46	0.55	0.49
Carroll	1.10	100.00	1997	1.10	0.44	0.28	0.33	0.30
Carter	2.22	100.00	2001	2.22	0.89	0.56	0.67	0.62
Cheatham	3.09	100.00	2001	3.09	1.24	0.77	0.93	0.83
Chester	2.09	100.00	2001	2.09	0.84	0.52	0.63	0.58
Claiborne	2.60	85.00	1997	2.21	1.04	0.65	0.78	0.62
Clay	2.90	100.00	2000	2.90	1.16	0.73	0.87	0.80
Cocke	2.70	100.00	2000	2.70	1.08	0.68	0.81	0.77
Coffee	3.14	90.30	1998	2.84	1.26	0.79	0.94	0.83
Crockett	2.60	93.63	1998	2.43	1.04	0.65	0.78	0.68
Cumberland	1.68	87.50	1997	1.47	0.67	0.42	0.50	0.41
Davidson	3.84	100.00	2001	3.84	1.54	0.96	1.15	1.20
DeKalb	1.50	82.00	1999	1.23	0.60	0.38	0.45	0.34
Decatur	1.65	88.19	1997	1.46	0.66	0.41	0.50	0.40
Dickson	2.86	100.00	2001	2.86	1.14	0.72	0.86	0.82
Dyer	2.58	93.33	1999	2.41	1.03	0.65	0.77	0.69
Fayette	1.85	100.00	2000	1.85	0.74	0.46	0.55	0.50
Fentress	1.88	100.00	2001	1.88	0.75	0.47	0.56	0.52
Franklin	2.83	89.45	1997	2.53	1.13	0.71	0.85	0.70
Gibson	0.81	91.77	1999	0.74	0.32	0.20	0.24	0.21
Giles	3.27	96.21	1999	3.15	1.31	0.82	0.98	0.90
Grainger	2.04	96.22	1999	1.96	0.82	0.51	0.61	0.53
Greene	2.11	86.81	1998	1.83	0.84	0.53	0.63	0.52
Grundy	3.54	94.96	1999	3.36	1.42	0.89	1.06	0.93
Hamblen	2.00	100.00	2000	2.00	0.80	0.50	0.60	0.59
Hamilton	3.06	100.00	2001	3.06	1.22	0.77	0.92	0.92
Hancock	2.22	80.00	1997	1.78	0.89	0.56	0.67	0.50
Hardeman	2.15	100.00	2001	2.15	0.86	0.54	0.65	0.61
Hardin	1.76	100.00	2001	1.76	0.70	0.44	0.53	0.49
Hawkins	2.41	100.00	2001	2.41	0.96	0.60	0.72	0.69
Haywood	2.11	100.00	2001	2.11	0.84	0.53	0.63	0.61
Henderson	1.97	91.34	1999	1.80	0.79	0.49	0.59	0.51
Henry	2.44	90.94	1999	2.22	0.98	0.61	0.73	0.63
Hickman	2.55	81.82	1999	2.09	1.02	0.64	0.77	0.57
Houston	3.15	91.61	1996	2.89	1.26	0.79	0.95	0.81
Humphreys	2.32	93.33	1999	2.17	0.93	0.58	0.70	0.63
Jackson	2.60	89.08	1999	2.32	1.04	0.65	0.78	0.64
Jefferson	1.88	100.00	2000	1.88	0.75	0.47	0.56	0.52
Johnson	2.40	100.00	2001	2.40	0.96	0.60	0.72	0.66
Knox	2.96	100.00	2001	2.96	1.18	0.74	0.89	0.87
Lake	2.70	91.62	1998	2.47	1.08	0.68	0.81	0.71
Lauderdale	2.11	100.00	2001	2.11	0.84	0.53	0.63	0.61
Lawrence	2.63	97.92	1998	2.58	1.05	0.66	0.79	0.73

TABLE 15.12—ACTUAL AND EFFECTIVE PROPERTY TAX RATES, APPRAISAL RATIO, AND YEAR OF LATEST APPRAISAL, COUNTIES, 2001 (Continued)

County	Actual tax rate ²	Appraisal ratio (%) ³	Year of appraisal	Equalized tax rate ⁴	Effective tax rate by class of property ¹			Weighted average effective rate ⁵
					Commercial & industrial, real (40 %)	Residential & farm, real (25 %)	Commercial & industrial, personal (30 %)	
Lewis	2.03	95.71	1998	1.94	0.81	0.51	0.61	0.54
Lincoln	2.03	100.00	2001	2.03	0.81	0.51	0.61	0.56
Loudon	1.80	100.00	2001	1.80	0.72	0.45	0.54	0.50
McMinn	2.23	90.00	1998	2.01	0.89	0.56	0.67	0.59
McNairy	2.20	84.87	1999	1.87	0.88	0.55	0.66	0.54
Macon	2.59	100.00	2001	2.59	1.04	0.65	0.78	0.74
Madison	2.46	92.86	1999	2.28	0.98	0.62	0.74	0.68
Marion	1.73	100.00	2001	1.73	0.69	0.43	0.52	0.49
Marshall	3.14	90.40	1997	2.84	1.26	0.79	0.94	0.83
Maury	2.78	91.63	1998	2.55	1.11	0.70	0.83	0.73
Meigs	1.83	100.00	2001	1.83	0.73	0.46	0.55	0.49
Monroe	2.26	81.55	1997	1.84	0.90	0.57	0.68	0.53
Montgomery	3.30	93.47	1997	3.08	1.32	0.83	0.99	0.90
Moore	2.18	100.00	2000	2.18	0.87	0.55	0.65	0.64
Morgan	3.34	100.00	2001	3.34	1.34	0.84	1.00	0.93
Obion	2.58	83.68	1997	2.16	1.03	0.65	0.77	0.63
Overton	1.74	100.00	2001	1.74	0.70	0.44	0.52	0.48
Perry	2.78	94.57	1997	2.63	1.11	0.70	0.83	0.76
Pickett	2.53	77.55	1999	1.96	1.01	0.63	0.76	0.53
Polk	2.58	85.00	1998	2.19	1.03	0.65	0.77	0.61
Putnam	2.38	100.00	2001	2.38	0.95	0.60	0.71	0.70
Rhea	2.10	91.86	1999	1.93	0.84	0.53	0.63	0.54
Roane	2.63	100.00	2000	2.63	1.05	0.66	0.79	0.73
Robertson	3.02	84.59	1997	2.55	1.21	0.76	0.91	0.71
Rutherford	2.78	92.64	1998	2.58	1.11	0.70	0.83	0.75
Scott	3.40	74.84	1996	2.54	1.36	0.85	1.02	0.75
Sequatchie	2.66	96.32	1999	2.56	1.06	0.67	0.80	0.71
Sevier	1.20	100.00	2001	1.20	0.48	0.30	0.36	0.36
Shelby	3.79	100.00	2001	3.79	1.52	0.95	1.14	1.14
Smith	1.89	100.00	2000	1.89	0.76	0.47	0.57	0.54
Stewart	2.49	95.27	1998	2.37	1.00	0.62	0.75	0.65
Sullivan	2.35	100.00	2001	2.35	0.94	0.59	0.71	0.69
Sumner	2.54	92.09	1998	2.34	1.02	0.64	0.76	0.65
Tipton	2.92	90.73	1999	2.65	1.17	0.73	0.88	0.73
Trousdale	2.69	100.00	2001	2.69	1.08	0.67	0.81	0.76
Unicoi	2.72	83.29	1997	2.27	1.09	0.68	0.82	0.64
Union	2.30	82.54	1997	1.90	0.92	0.58	0.69	0.51
Van Buren	2.19	100.00	2000	2.19	0.88	0.55	0.66	0.58
Warren	2.48	94.40	1998	2.34	0.99	0.62	0.74	0.67
Washington	1.93	94.82	1999	1.83	0.77	0.48	0.58	0.53
Wayne	2.57	92.98	1998	2.39	1.03	0.64	0.77	0.67
Weakley	2.44	82.60	1996	2.02	0.98	0.61	0.73	0.58
White	1.99	100.00	2001	1.99	0.80	0.50	0.60	0.56
Williamson	2.62	100.00	2001	2.62	1.05	0.66	0.79	0.75
Wilson	2.97	91.52	1999	2.72	1.19	0.74	0.89	0.76

1. Effective tax rate is the percentage that tax liability is of the market value.
Effective rate = equalized rate x assessment ratio.

2. Does not include special school district rates or differing county rates charged in municipalities by some counties.

3. Based on sales ratio studies and certified by the Tennessee State Board of Equalization.

4. Computed by the Center for Business and Economic Research.
Equalized rate = actual rate x appraisal ratio.

5. Weighted average effective rate is the ratio of the total assessed value to the total estimated current property value multiplied by the appropriate tax rate.

Source: State of Tennessee, State Board of Equalization, 2001 Tax Aggregate Report of Tennessee.

TABLE 15.13—FEDERAL GOVERNMENT DIRECT EXPENDITURES OR OBLIGATIONS, TENNESSEE AND COUNTIES, FISCAL YEAR 2001 [In thousands of dollars]

County	Total	Retirement and disability	Other direct payments	Grant awards	Procure- ment contract awards	Salaries and wages
Anderson	\$2,658,682	\$212,989	\$87,675	\$70,372	\$2,210,298	\$77,348
Bedford	142,855	77,949	32,599	26,171	930	5,207
Benton	97,833	54,824	23,853	15,682	852	2,623
Bledsoe	52,326	21,069	14,060	15,832	334	1,031
Blount	464,119	262,791	105,337	63,975	14,861	17,155
Bradley	337,305	180,669	87,020	52,737	2,876	14,003
Campbell	282,887	126,549	61,356	56,306	33,579	5,097
Cannon	62,266	28,953	19,085	11,899	757	1,572
Carroll	226,549	86,529	50,482	40,175	43,941	5,423
Carter	246,570	128,812	55,529	54,331	2,178	5,720
Cheatham	100,403	55,843	22,320	14,127	3,434	4,679
Chester	65,404	28,277	18,685	15,775	351	2,316
Claiborne	179,184	87,397	39,343	47,909	1,048	3,486
Clay	49,662	16,272	12,276	18,139	1,106	1,868
Cocke	185,869	85,270	40,646	54,662	1,180	4,111
Coffee	590,201	126,485	63,791	44,666	324,772	30,487
Crockett	89,914	34,145	31,002	21,098	1,059	2,610
Cumberland	176,954	154,289	53,258	34,345	-70,569	5,631
Davidson	4,300,957	1,195,773	730,779	1,581,799	341,471	451,134
Decatur	69,185	29,219	22,905	14,375	520	2,165
DeKalb	106,904	41,060	25,746	34,723	2,920	2,455
Dickson	174,122	93,863	45,344	26,897	1,746	6,271
Dyer	209,497	87,844	63,153	50,012	1,198	7,288
Fayette	142,045	50,913	37,846	48,931	832	3,523
Fentress	109,187	46,811	29,273	29,696	821	2,586
Franklin	204,332	102,265	51,751	32,348	9,100	8,869
Gibson	310,147	127,954	93,965	67,042	11,286	9,899
Giles	153,576	70,208	39,453	38,325	1,297	4,292
Grainger	105,379	50,613	22,732	28,184	724	3,127
Greene	355,184	161,716	67,476	63,053	52,427	10,513
Grundy	80,673	38,083	20,733	19,666	492	1,700
Hamblen	269,925	131,795	66,261	57,453	4,286	10,130
Hamilton	2,459,172	804,229	401,885	296,456	516,477	440,125
Hancock	48,978	15,293	11,300	21,470	353	561
Hardeman	174,751	64,653	39,391	51,761	15,303	3,644
Hardin	150,029	63,906	37,072	41,285	1,505	6,262
Hawkins	258,265	125,537	48,289	55,741	12,631	16,066
Haywood	134,491	38,057	44,173	48,038	1,057	3,166
Henderson	159,544	61,358	37,370	44,750	12,420	3,646
Henry	207,125	94,251	49,348	43,934	10,375	9,217
Hickman	86,805	46,427	19,967	15,517	793	4,101
Houston	45,507	24,142	9,900	9,401	651	1,415
Humphreys	341,730	45,371	21,788	16,960	233,972	23,639
Jackson	55,395	22,211	14,714	16,686	366	1,417
Jefferson	209,971	119,835	45,861	35,588	1,605	7,082
Johnson	108,065	53,415	22,797	25,799	3,692	2,362
Knox	2,336,287	914,813	477,037	389,249	326,461	228,727
Lake	51,732	16,042	19,098	14,380	829	1,382
Lauderdale	156,890	57,275	47,311	46,943	1,773	3,587
Lawrence	208,697	103,965	51,080	45,969	1,266	6,416

TABLE 15.13—FEDERAL GOVERNMENT DIRECT EXPENDITURES OR OBLIGATIONS,
TENNESSEE AND COUNTIES, FISCAL YEAR 2001 [In thousands of dollars]
(Continued)

County	Total	Retirement and disability	Other direct payments	Grant awards	Procure- ment contract awards	Salaries and wages
Lewis	51,476	23,767	14,869	11,103	244	1,493
Lincoln	150,745	80,008	32,933	32,263	1,445	4,096
Loudon	214,607	123,868	46,342	33,203	1,798	9,396
McMinn	220,616	119,744	56,554	36,655	1,301	6,362
McNairy	170,584	69,548	39,743	55,360	1,052	4,880
Macon	91,737	36,031	27,633	25,311	486	2,275
Madison	450,153	193,892	119,856	99,180	7,153	30,073
Marion	137,811	67,035	39,092	26,383	931	4,370
Marshall	114,394	52,129	30,613	24,412	3,376	3,864
Maury	284,734	145,487	72,912	47,630	6,977	11,727
Meigs	54,724	28,772	10,386	13,107	335	2,123
Monroe	180,078	93,796	36,481	42,937	1,890	4,974
Montgomery	570,516	322,653	94,187	67,807	6,208	79,661
Moore	16,963	8,323	4,678	3,534	91	337
Morgan	85,407	40,957	18,935	22,971	490	2,054
Obion	192,826	85,699	61,232	37,187	1,407	7,301
Overton	110,150	46,301	30,069	29,876	686	3,218
Perry	44,300	19,651	13,813	9,353	256	1,228
Pickett	32,344	10,830	8,546	12,254	152	561
Polk	101,430	46,554	23,409	21,048	5,909	4,510
Putnam	338,349	158,853	73,506	58,213	33,787	13,989
Rhea	218,398	77,235	34,928	41,274	4,366	60,596
Roane	354,017	151,481	74,619	54,300	45,035	28,583
Robertson	209,002	107,340	59,475	33,080	3,304	5,804
Rutherford	869,797	274,301	125,440	83,577	290,918	95,561
Scott	235,912	55,277	30,908	42,522	102,652	4,552
Sequatchie	81,531	22,790	11,513	26,344	19,944	939
Sevier	283,059	165,859	48,803	40,336	10,972	17,090
Shelby	5,594,923	1,784,901	998,554	1,123,708	885,820	801,941
Smith	84,955	36,596	27,718	15,150	762	4,729
Stewart	112,336	42,226	12,666	13,449	15,331	28,663
Sullivan	785,059	439,625	175,405	133,513	7,911	28,605
Sumner	531,563	240,294	108,514	60,036	96,770	25,948
Tipton	232,411	111,417	54,166	50,919	9,233	6,676
Trousdale	35,069	13,591	11,736	6,792	279	2,672
Unicoi	148,473	56,548	22,702	19,314	45,533	4,377
Union	62,174	31,731	11,625	17,319	320	1,179
Van Buren	20,801	8,647	5,973	5,726	118	337
Warren	191,587	88,767	61,329	32,927	1,846	6,718
Washington	635,418	288,249	132,291	86,792	37,808	90,278
Wayne	73,380	34,029	17,421	19,618	483	1,829
Weakley	177,812	72,145	56,746	38,638	1,732	8,551
White	117,999	60,305	28,690	24,687	904	3,412
Williamson	308,091	186,221	60,878	34,977	7,270	18,745
Wilson	299,093	154,576	78,045	52,708	2,058	11,707
TENNESSEE	36,757,793	12,954,046	8,030,909	7,026,737	5,810,980	2,935,121

Note: Detail may not add to total because of independent rounding. Undistributed Federal obligations of \$1,687,460,000 are not shown.

Source: U.S. Census Bureau, Consolidated Federal Funds Report for Fiscal Year 2001; and Internet site <<http://www.census.gov/govs/www/cffr.html>>.

TABLE 15.14—OPERATING REVENUE, BY SOURCE, MUNICIPALITIES, FISCAL YEAR 1995'
[In dollars]

Municipality	Local sources			County government		State government	Federal government
	Total	Total	Property tax	Total	Local sales tax		
Adams	\$155,451	\$92,608	\$16,311	\$8,809	\$8,809	\$54,034	\$0
Adamsville	965,013	609,173	243,317	178,602	178,602	177,238	0
Alamo	2,731,850	483,217	222,123	394,385	142,314	1,615,692	238,556
Alcoa	20,663,701	11,072,427	4,588,594	4,748,636	3,690,198	4,354,473	488,165
Algood	764,351	423,569	177,391	131,155	131,155	209,627	0
Allardt	80,363	17,757	0	8,894	8,894	53,712	0
Altamont	415,283	32,779	0	23,130	23,130	359,374	0
Ardmore	467,687	299,949	38,960	93,313	90,447	74,425	0
Arlington	768,061	454,307	250,451	157,006	157,006	156,748	0
Ashland City	1,514,959	529,174	273,702	732,963	732,963	252,822	0
Athens	18,146,188	7,331,585	2,389,517	4,398,338	2,421,269	5,417,376	998,889
Atoka	289,700	115,866	4,652	112,607	109,607	61,227	0
Atwood	195,855	52,079	0	51,602	0	92,174	0
Auburntown	92,932	41,137	0	6,344	6,344	45,451	0
Baileyton	130,976	58,096	0	52,037	52,037	20,843	0
Baneberry	110,728	65,714	56,456	12,490	12,490	32,524	0
Bartlett	18,051,202	11,780,346	5,843,472	3,039,254	3,039,254	3,134,681	96,921
Baxter	389,662	218,497	134,127	51,603	51,603	119,562	0
Beersheba							
Springs	77,642	21,594	0	4,609	4,609	51,439	0
Bell Buckle	81,913	35,096	7,817	4,761	4,761	42,056	0
Belle Meade	2,870,888	1,497,883	919,381	0	0	1,373,005	0
Bells	1,981,773	610,100	298,482	272,981	71,341	945,302	153,390
Benton	396,502	223,083	47,686	78,238	78,238	95,181	0
Berry Hill	1,512,712	537,556	0	885,201	885,201	89,955	0
Bethel Springs	196,549	65,108	20,794	30,876	30,876	100,565	0
Big Sandy	225,661	129,826	23,944	36,234	36,234	59,601	0
Blaine	187,200	31,793	0	46,601	46,601	108,806	0
Bluff City	533,710	284,932	123,988	114,050	114,050	134,728	0
Bolivar	2,808,983	1,565,045	409,171	600,885	600,885	643,053	0
Braden	50,797	15,908	0	5,376	5,376	29,513	0
Bradford	264,865	110,553	55,877	46,776	46,776	107,536	0
Brentwood	13,549,686	7,519,458	5,885,970	3,627,216	3,172,216	2,403,012	0
Brighton	329,458	164,750	19,621	99,718	99,718	64,990	0
Bristol	35,467,731	11,118,329	6,481,362	11,962,313	3,286,696	10,545,765	1,841,324
Brownsville	4,633,977	2,785,855	1,288,823	744,788	572,200	1,103,334	0
Bruceston	506,213	301,828	157,353	60,218	60,218	144,167	0
Bulls Gap	228,878	123,309	65,008	30,568	30,568	75,001	0
Burlison	40,739	1,180	0	5,328	3,328	34,231	0
Burns	335,877	175,693	46,409	37,667	37,667	122,517	0
Byrdstown	247,812	80,442	68,046	59,273	59,273	108,097	0
Calhoun	153,908	49,804	25,031	20,421	16,622	83,683	0
Camden	1,943,636	851,528	147,361	738,079	738,079	354,029	0
Carthage	1,198,047	556,264	313,033	325,501	325,501	316,282	0
Caryville	1,873,334	394,052	0	262,783	262,783	251,979	964,520
Cedar Hill	63,920	15,763	7,748	16,693	16,693	31,464	0
Celina	552,582	306,162	143,907	74,823	74,823	171,597	0
Centertown	28,588	1,511	0	0	0	27,077	0
Centerville	1,904,565	959,735	283,640	420,461	360,152	524,369	0
Chapel Hill	827,398	194,448	122,287	31,697	31,697	601,253	0
Charleston	300,432	157,527	33,868	78,661	53,661	64,244	0
Charlotte	297,590	76,336	16,871	119,022	119,022	102,232	0
Chattanooga	232,812,521	113,498,336	66,296,225	53,630,565	29,094,318	56,730,586	8,953,034
Church Hill	1,281,591	506,659	294,864	236,842	236,842	533,115	4,975
Clarksburg	49,542	7,236	0	14,758	14,758	27,548	0
Clarksville	27,606,528	16,013,054	7,322,818	4,393,356	4,393,356	7,200,118	0
Cleveland	37,529,710	15,482,976	5,808,369	7,529,284	3,886,536	13,001,123	1,516,327
Clifton	401,733	244,488	62,931	0	0	157,245	0
Clinton	10,631,277	2,889,282	1,058,367	3,285,425	1,584,718	3,462,586	993,984
Coalmont	230,634	153,612	0	12,752	12,752	64,270	0
Collegedale	1,756,164	1,060,568	687,447	227,474	227,474	468,122	0
Collierville	12,346,251	8,087,072	3,624,716	2,200,416	2,200,416	2,058,763	0
Columbia	16,023,013	8,480,380	2,984,097	4,579,929	4,579,929	2,962,704	0
Cookeville	13,643,796	7,138,865	2,668,802	4,474,251	4,336,251	2,030,680	0

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TABLE 15.14—OPERATING REVENUE, BY SOURCE, MUNICIPALITIES, FISCAL YEAR 1995'
[In dollars] (Continued)

Municipality	Total	Local sources		County government		State government	Federal government
		Total	Property tax	Total	Local sales tax		
Copperhill	\$372,084	\$276,353	\$36,416	\$55,789	\$55,789	\$39,942	\$0
Cornersville	207,600	97,164	60,451	19,830	19,830	90,606	0
Cottage Grove	20,264	3,807	1,794	8,096	8,096	8,361	0
Covington	9,799,375	2,521,848	1,972,952	2,893,361	2,178,105	3,731,460	652,706
Cowan	575,907	331,246	141,849	52,905	52,905	191,756	0
Crab Orchard	170,292	48,868	0	44,905	44,905	76,519	0
Cross Plains	308,184	97,262	0	62,587	61,362	148,335	0
Crossville	6,045,240	2,421,644	819,868	2,951,956	2,951,956	671,640	0
Crump	254,566	31,149	0	48,030	48,030	175,387	0
Cumberland City	175,319	107,418	39,065	24,451	24,451	43,450	0
Cumberland Gap	336,622	244,808	2,148	51,901	51,901	39,913	0
Dandridge	794,075	303,874	183,932	308,682	308,682	181,519	0
Dayton	5,296,435	1,781,004	354,152	1,369,103	961,616	1,991,453	154,875
Decatur	487,638	165,790	77,003	133,872	133,872	187,976	0
Decaturville	248,961	105,481	79,848	60,310	60,310	83,170	0
Decherd	1,164,100	542,821	296,734	409,591	409,591	211,688	0
Dickson	7,530,991	4,739,299	1,682,862	1,881,212	1,881,212	910,480	0
Dover	657,400	348,448	121,413	161,586	161,586	147,366	0
Dowelltown	442,953	96,269	0	1,081	1,081	345,603	0
Doyle	71,165	32,748	0	8,532	8,532	29,885	0
Dresden	1,365,365	787,283	408,529	271,721	271,721	306,361	0
Ducktown	513,095	66,366	31,828	71,589	71,589	375,140	0
Dunlap	1,055,614	435,727	242,294	165,715	163,715	454,172	0
Dyer	758,142	336,489	150,644	207,935	207,935	213,718	0
Eagleville	207,063	73,227	46,796	72,568	72,568	61,268	0
Eastview	206,061	36,746	0	21,991	21,991	50,345	96,979
Elizabethton	18,358,885	6,322,435	3,009,090	4,295,486	2,065,536	6,973,221	767,743
Elkton	157,297	103,392	9,182	12,769	12,769	41,136	0
Englewood	578,956	233,766	113,141	43,171	43,171	302,019	0
Enville	30,259	4,979	0	4,949	4,949	20,331	0
Erin	717,192	309,349	143,517	212,784	212,784	195,059	0
Erwin	2,326,727	1,166,310	653,414	531,474	508,020	628,943	0
Estill Springs	404,361	234,685	96,423	35,789	35,789	133,887	0
Ethridge	182,788	59,508	0	74,989	74,989	48,291	0
Etowah	3,429,169	1,270,205	462,516	626,722	273,200	1,320,810	211,432
Fairview	1,332,310	729,320	315,506	222,054	222,054	380,936	0
Farragut	3,925,986	1,081,212	0	1,260,244	1,208,244	1,584,530	0
Fayetteville	9,390,542	3,798,736	1,339,225	1,989,549	972,120	3,396,996	205,261
Finger	200,173	57,614	0	4,411	4,411	138,148	0
Forest Hills	893,696	249,682	0	0	0	644,014	0
Franklin	18,786,589	9,490,828	3,939,138	7,233,772	7,193,772	2,061,989	0
Friendship	663,850	585,405	53,886	19,391	11,891	59,054	0
Friendsville	131,604	38,549	0	19,339	19,339	73,716	0
Gadsden	108,679	43,210	0	13,234	12,234	52,235	0
Gallatin	11,183,883	6,467,444	3,208,672	2,667,284	2,667,284	1,812,074	237,081
Gallaway	200,212	103,884	0	27,395	27,395	68,933	0
Garland	55,222	14,962	0	11,711	8,211	28,549	0
Gates	318,272	234,040	38,783	11,395	11,395	72,024	813
Gatlinburg	18,812,417	12,181,537	589,155	3,642,560	3,574,560	2,767,284	221,036
Germantown	21,942,618	14,704,598	9,163,967	3,445,174	3,445,174	3,792,846	0
Gibson	131,763	73,687	15,218	17,692	17,692	40,384	0
Gilt Edge	59,490	9,678	0	4,949	1,949	44,863	0
Gleason	483,133	264,970	89,612	61,933	61,933	156,230	0
Goodlettsville	7,312,709	2,022,260	453,590	4,233,378	4,167,378	1,057,071	0
Gordonsville	333,919	191,000	157,224	63,914	63,914	79,005	0
Grand Junction	280,698	191,086	42,420	54,347	54,347	35,265	0
Greysville	288,846	139,634	40,283	17,414	17,414	131,798	0
Greenback	98,326	25,780	0	10,224	10,224	62,322	0
Greenbrier	746,108	384,475	240,459	93,343	93,343	268,290	0
Greeneville	24,793,911	9,996,120	5,053,870	6,490,927	3,722,645	7,603,277	703,587
Greenfield	891,715	563,147	153,088	129,850	129,850	198,718	0
Gruetli-Laager	487,349	108,625	0	39,103	39,103	339,621	0
Guys	127,759	75,531	0	8,884	8,884	43,344	0

TABLE 15.14—OPERATING REVENUE, BY SOURCE, MUNICIPALITIES, FISCAL YEAR 1995¹
[In dollars] (Continued)

Municipality	Local sources			County government		State government	Federal government
	Total	Total	Property tax	Total	Local sales tax		
Halls	\$935,672	\$557,067	\$251,529	\$111,708	\$97,708	\$226,607	\$40,290
Harriman	12,484,116	3,842,490	1,136,825	2,905,732	908,492	4,831,162	904,732
Harrogate	484,240	41,588	0	144,056	144,056	298,596	0
Hartsville	1,208,852	737,795	224,205	192,342	192,342	255,178	23,537
Henderson	1,971,383	1,048,144	367,473	426,542	423,126	496,697	0
Hendersonville	12,790,358	7,177,320	2,944,748	2,541,087	2,541,087	3,071,951	0
Henning	329,235	221,892	52,747	14,394	13,994	92,949	0
Henry	230,816	110,246	22,988	30,340	30,340	90,230	0
Hickory Valley	42,892	9,379	1,938	19,798	19,798	13,715	0
Hohenwald	1,581,264	765,056	312,714	464,076	423,412	352,132	0
Hollow Rock	436,643	121,482	21,794	25,859	25,859	289,302	0
Hornbeak	115,996	44,543	18,222	30,995	30,995	40,458	0
Hornsby	67,042	30,829	6,819	9,193	9,193	27,020	0
Humboldt	14,985,177	5,084,412	2,758,050	1,647,946	889,213	7,058,516	1,194,303
Huntland	293,985	156,811	68,617	64,412	49,502	72,762	0
Huntsville	293,240	68,568	16,632	47,048	47,048	177,624	0
Iron City	80,603	30,938	3,163	9,242	9,242	40,423	0
Jacksboro	432,143	136,124	0	145,841	145,841	150,178	0
Jasper	1,008,355	437,200	102,187	282,446	282,446	288,709	0
Jefferson City	2,606,812	1,115,191	507,113	923,542	923,542	568,079	0
Jellico	1,649,539	1,286,545	103,539	128,072	127,372	234,922	0
Johnson City	67,891,561	26,905,103	15,146,245	20,051,730	10,631,687	17,936,784	2,997,944
Jonesboro	1,993,468	1,066,684	510,323	500,926	425,926	425,858	0
Kenton	421,062	195,089	101,481	95,821	95,821	130,152	0
Kimball	964,961	302,852	26,782	552,561	552,561	109,548	0
Kingsport	72,255,022	27,158,105	16,710,365	24,565,468	11,935,549	17,570,177	2,961,272
Kingston	2,349,947	1,450,200	605,290	400,673	400,673	499,074	0
Kingston Springs	615,880	319,548	141,447	126,703	126,703	169,629	0
Knoxville	139,678,000	102,017,000	52,899,000	19,253,000	18,146,000	15,780,000	2,628,000
Lafayette	2,275,274	1,191,638	316,290	677,853	677,853	405,783	0
LaFollette	3,831,407	1,750,934	653,724	1,325,853	1,325,853	754,620	0
LaGrange	83,997	67,629	13,532	2,760	2,760	13,608	0
Lake City	1,065,015	523,219	147,541	326,099	326,099	215,697	0
Lakeland	903,883	387,337	0	399,385	399,385	117,161	0
Lakesite	133,174	55,292	42,167	4,227	4,227	73,655	0
Lakewood	576,104	320,952	0	0	0	227,383	27,769
LaVergne	4,181,116	1,979,006	961,634	1,083,809	1,083,809	990,301	128,000
Lawrenceburg	6,404,228	3,244,716	1,535,683	1,898,777	1,898,777	1,260,735	0
Lebanon	11,832,873	4,544,137	1,333,982	3,367,936	3,367,936	3,815,210	105,590
Lenoir City	12,610,005	3,622,403	693,329	3,378,573	1,452,888	5,024,308	584,721
Lewisburg	6,472,501	4,717,047	2,390,684	855,159	855,159	900,295	0
Liberty	85,337	24,502	4,297	13,410	13,410	47,425	0
Linden	407,214	161,767	63,192	139,853	139,853	105,594	0
Livingston	1,736,936	884,073	537,512	442,021	442,021	410,842	0
Lobelville	301,308	176,354	121,692	43,714	43,714	81,240	0
Lookout Mountain	2,184,231	1,156,156	822,865	25,222	25,222	1,002,853	0
Loretto	445,884	134,316	32,437	165,841	165,841	145,727	0
Loudon	4,446,187	3,653,785	842,711	310,296	310,296	482,106	0
Louisville	189,829	22,833	0	34,009	34,009	132,987	0
Luttrell	531,977	15,837	0	16,303	16,303	168,028	331,809
Lynnville	151,682	114,609	17,536	5,359	5,359	31,714	0
McEwen	453,355	219,007	65,162	80,385	80,385	153,963	0
McKenzie	2,467,874	1,432,042	339,698	578,069	578,069	457,763	0
McLemoresville	105,294	68,028	13,962	8,754	8,754	28,512	0
McMinnville	7,200,881	5,318,204	2,296,443	463,558	463,558	1,413,471	5,648
Madisonville	1,754,481	726,562	164,215	661,885	661,885	366,034	0
Manchester	10,640,153	4,167,650	2,108,232	2,638,963	1,232,744	3,403,943	429,597
Martin	5,219,099	3,296,473	728,550	1,129,682	1,129,682	792,944	0
Maryville	32,219,534	11,543,904	7,071,750	9,184,311	4,044,305	10,550,329	940,990
Mason	183,131	114,863	29,407	38,093	32,593	30,175	0
Maury City	252,009	119,781	46,664	39,265	31,765	92,963	0

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TABLE 15.14—OPERATING REVENUE, BY SOURCE, MUNICIPALITIES, FISCAL YEAR 1995'
[In dollars] (Continued)

Municipality	Local sources			County government		State government	Federal government
	Total	Total	Property tax	Total	Local sales tax		
Maynardville	\$412,045	\$66,026	\$0	\$171,771	\$171,771	\$174,248	\$0
Medina	237,620	143,852	66,614	65,740	65,740	28,028	0
Medon	33,509	17,098	0	2,615	2,615	13,796	0
Memphis	981,007,000	405,137,000	172,105,000	201,441,000	76,848,000	281,653,000	92,776,000
Michie	102,677	22,478	0	20,633	20,633	59,566	0
Middleton	390,184	191,715	43,688	128,457	128,457	70,012	0
Milan	3,699,505	1,770,535	501,563	1,124,178	1,115,178	804,792	0
Milledgeville	38,174	5,659	0	9,169	9,169	23,346	0
Millersville	689,334	315,999	133,128	80,234	80,234	293,101	0
Millington	6,663,446	3,045,809	684,674	1,612,354	1,612,354	1,621,677	383,606
Minor Hill	243,868	181,593	0	13,579	13,579	48,696	0
Mitchellville	31,297	12,138	6,669	932	932	18,227	0
Monterey	707,080	315,891	180,010	172,837	172,837	218,352	0
Morrison	126,905	25,771	7,196	0	0	101,134	0
Morristown	20,961,490	12,368,206	3,918,335	6,390,308	5,938,186	2,132,325	70,651
Moscow	284,079	180,585	30,564	59,499	59,499	43,995	0
Mosheim	405,183	105,938	0	161,321	161,321	137,924	0
Mount Carmel	850,563	198,214	0	281,245	281,245	371,104	0
Mount Juliet	2,137,642	617,967	0	640,385	640,385	879,290	0
Mount Pleasant	1,871,487	1,092,988	384,199	287,903	287,903	490,596	0
Mountain City	1,123,470	468,161	271,692	259,416	259,416	395,893	0
Munford	875,406	383,556	109,819	242,763	137,868	249,087	0
Murfreesboro	60,798,825	25,169,738	14,078,199	17,222,329	8,715,174	15,389,367	3,017,391
New Hope	103,095	29,791	11,918	3,948	3,948	69,356	0
New Johnsonville	718,575	350,907	100,540	108,932	108,932	164,736	94,000
New Market	274,865	103,319	0	51,692	51,692	119,854	0
New Tazewell	939,203	177,441	0	571,740	571,740	190,022	0
Newbern	1,470,871	987,645	353,860	215,523	197,713	267,703	0
Newport	7,594,342	2,487,814	1,239,996	2,343,542	1,787,640	2,508,827	254,159
Niota	248,258	148,928	58,992	23,365	23,365	75,965	0
Normandy	16,295	5,014	1,487	683	683	10,598	0
Norris	721,962	562,289	362,973	29,202	29,202	130,471	0
Oak Hill	976,117	374,540	0	0	0	601,577	0
Oak Ridge	45,441,520	14,180,522	7,767,853	13,392,123	6,230,237	14,790,363	3,078,512
Oakdale	424,127	45,862	28,879	2,802	2,802	375,463	0
Obion	784,241	200,121	81,043	43,069	43,069	116,008	425,043
Oliver Springs	1,236,084	616,343	343,444	307,231	307,231	312,510	0
Oneida	1,980,225	890,408	375,778	724,035	724,035	365,782	0
Orlinda	155,229	81,511	0	28,748	28,748	44,970	0
Orme	16,104	2,774	0	370	370	12,960	0
Palmer	190,684	38,138	0	11,007	11,007	141,539	0
Paris	5,473,173	2,439,977	881,915	2,006,796	1,977,396	1,026,400	0
Parkers							
Crossroads	142,990	74,270	0	51,152	51,152	17,568	0
Parrottsville	26,341	13,443	0	0	0	12,898	0
Pegram	288,434	88,662	0	55,364	55,364	144,408	0
Petersburg	207,196	120,300	16,141	53,950	53,950	29,489	3,457
Philadelphia	75,243	24,189	0	5,797	5,797	45,257	0
Pigeon Forge	20,908,028	10,310,694	395,916	6,232,794	6,232,794	4,364,540	0
Pikeville	523,797	255,233	76,525	93,643	93,643	174,921	0
Piperton	113,115	18,345	0	44,058	44,058	50,712	0
Pittman Center	263,762	157,777	31,797	54,008	54,008	51,977	0
Plainview	239,324	27,356	0	9,943	9,943	202,025	0
Pleasant Hill	80,772	8,992	0	15,354	15,354	56,426	0
Portland	2,807,106	1,522,486	804,036	570,965	570,965	713,655	0
Pulaski	3,857,489	2,250,081	601,287	623,120	611,120	984,288	0
Puryear	240,907	145,939	22,062	26,256	26,256	68,712	0
Ramer	172,879	13,049	0	19,582	19,582	140,248	0
Red Bank	3,484,542	1,757,146	1,037,882	675,529	675,529	1,051,867	0
Red Boiling Springs	814,053	208,421	75,731	83,292	83,292	107,530	414,810
Ridgely	1,205,706	309,286	106,385	34,883	34,883	861,537	0
Ridgeside	182,605	127,136	104,441	1,022	1,022	54,447	0

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TABLE 15.14—OPERATING REVENUE, BY SOURCE, MUNICIPALITIES, FISCAL YEAR 1995'
[In dollars] (Continued)

Municipality	Local sources			County government		State government	Federal government
	Total	Total	Property tax	Total	Local sales tax		
Ridgetop	\$320,156	\$153,022	\$68,841	\$32,770	\$31,770	\$134,364	\$0
Ripley	4,522,994	3,291,432	844,703	551,284	551,284	680,278	0
Rives	70,966	39,150	23,969	1,322	1,322	30,494	0
Rockford	222,472	23,627	0	90,619	90,619	108,226	0
Rockwood	3,418,968	1,914,884	453,673	968,268	968,268	535,816	0
Rogersville	5,136,234	1,839,531	687,120	1,495,314	1,056,318	1,592,131	209,258
Rutherford	473,134	275,899	91,258	74,380	74,380	122,855	0
Rutledge	1,049,901	259,177	99,918	99,917	99,917	116,142	574,665
Saltillo	84,959	5,948	0	8,333	8,333	70,678	0
Samburg	218,581	61,409	0	25,416	25,416	131,756	0
Sardis	79,106	21,793	9,522	10,926	5,426	46,387	0
Saulsbury	43,133	22,639	0	8,534	8,534	11,960	0
Savannah	4,041,802	2,021,930	412,369	526,907	502,436	680,928	812,037
Scotts Hill	274,449	89,825	18,082	114,294	112,583	70,330	0
Selmer	2,612,123	914,289	318,144	546,029	546,029	1,094,805	57,000
Sevierville	8,669,449	3,584,769	733,611	4,223,097	4,223,097	861,583	0
Sharon	465,583	321,986	122,489	45,997	45,997	97,600	0
Shelbyville	7,596,046	5,308,339	2,932,344	890,819	890,819	1,396,888	0
Signal							
Mountain	3,313,334	2,020,147	1,572,552	175,320	175,320	1,117,867	0
Silerton	10,036	904	0	286	286	8,846	0
Slayden	15,168	4,095	0	1,875	1,875	9,198	0
Smithville	1,368,700	784,106	440,018	226,548	226,548	358,046	0
Smyrna	10,230,135	6,610,623	1,014,260	2,294,343	2,294,343	1,325,169	0
Sneedville	322,076	107,499	0	87,219	87,219	127,358	0
Soddy Daisy	2,459,509	1,264,120	466,986	458,944	458,944	736,445	0
S Carthage	442,574	294,929	63,560	59,376	59,376	88,269	0
S Fulton	1,233,825	545,975	214,135	126,383	126,383	561,467	0
S Pittsburg	1,512,328	846,038	197,959	338,565	338,565	327,725	0
Sparta	3,305,921	1,638,599	759,638	910,962	910,962	756,360	0
Spencer	840,902	116,685	0	54,980	54,980	669,237	0
Spring City	887,404	494,935	225,431	176,603	176,603	215,866	0
Spring Hill	1,374,359	1,056,421	123,519	175,636	175,636	142,302	0
Springfield	6,307,677	3,545,988	1,641,059	1,423,763	1,423,763	1,292,851	45,075
St Joseph	238,805	133,294	0	34,035	34,035	71,476	0
Stanton	90,503	41,844	20,471	4,883	4,883	43,776	0
Stantonville	30,010	5,118	0	1,890	1,890	23,002	0
Surgoinsville	421,371	227,920	60,977	57,068	53,068	136,383	0
Sweetwater	7,497,528	1,758,177	562,424	2,145,186	1,308,269	3,089,469	504,696
Tazewell	558,777	127,532	0	234,593	234,593	196,652	0
Tellico Plains	382,554	168,485	65,930	124,102	124,102	89,967	0
Tennessee							
Ridge	270,900	84,021	56,082	75,266	72,766	111,613	0
Thompson							
Station	158,166	44,652	18,397	23,222	23,222	90,292	0
Tiptonville	613,704	354,681	133,968	65,565	65,565	193,458	0
Toone	58,708	27,847	1,959	2,999	2,999	27,862	0
Townsend	225,324	56,959	0	132,712	124,107	35,653	0
Tracy City	488,027	280,816	60,711	68,583	68,583	138,628	0
Trenton	3,151,045	1,905,594	644,928	693,275	693,275	552,176	0
Trezevant	287,301	183,062	33,404	31,395	31,395	72,844	0
Trimble	214,638	119,147	41,147	17,076	13,532	78,415	0
Troy	381,976	200,168	116,951	90,014	90,014	91,794	0
Tullahoma	26,886,766	9,594,172	4,352,112	8,841,155	4,471,297	7,500,737	950,702
Tusculum	298,902	82,811	0	25,548	25,548	190,543	0
Union City	14,844,183	5,316,546	2,132,205	3,978,331	1,897,835	4,996,116	553,190
Viola	11,436	920	0	0	0	10,516	0
Vonore	671,246	505,662	338,395	68,484	68,484	97,100	0
Walden	529,604	302,542	245,836	13,959	13,959	213,103	0
Wartburg	555,347	120,739	0	331,824	331,824	102,784	0
Wartrace	130,478	79,653	34,246	7,318	7,318	43,507	0
Watauga	146,608	22,021	8,244	93,878	93,878	30,709	0
Waverly	1,888,099	896,504	300,812	570,062	570,062	421,533	0

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TABLE 15.14—OPERATING REVENUE, BY SOURCE, MUNICIPALITIES, FISCAL YEAR 1995¹
 [In dollars] (Continued)

Municipality	Total	Local sources		County government		State government	Federal government
		Total	Property tax	Total	Local sales tax		
Waynesboro	\$755,970	\$525,489	\$252,911	\$0	\$0	\$230,481	\$0
Westmoreland	655,498	373,221	167,991	0	0	282,277	0
White House	1,966,417	1,161,760	710,058	408,001	399,223	396,656	0
White Pine	656,108	283,108	148,144	194,047	184,547	178,953	0
Whiteville	414,011	262,791	71,858	39,181	39,181	110,183	1,856
Whitwell	693,317	169,115	21,675	119,579	119,579	404,623	0
Williston	73,140	28,302	0	6,974	6,974	37,864	0
Winchester	3,345,893	2,016,669	1,017,590	702,557	702,557	626,667	0
Winfield	917,025	336,032	0	75,653	75,653	301,648	203,692
Woodbury	896,732	479,393	266,051	196,189	112,917	221,150	0
Woodland Mills	53,712	11,648	0	7,414	7,414	34,650	0
Yorkville	51,208	14,426	0	7,594	7,594	29,188	0

Note: Detail may not add to total due to independent rounding.

1. See introduction to Chapter 15 for explanation of 1995 data.

Source: State of Tennessee, Report of the Comptroller of the Treasury, Division of Local Finance, County and Municipal Finances for Fiscal Year Ended June 30, 1995.

TABLE 15.15—OPERATING EXPENDITURES, BY FUNCTION, MUNICIPALITIES, FISCAL YEAR 1995¹ [In dollars]

Municipality	Total ²	General purpose	Schools	Highways & streets	Debt service	
					Principal	Interest
Adams	\$112,719	\$104,363	\$0	\$8,356	\$0	\$0
Adamsville	1,065,038	699,521	0	85,197	235,716	44,604
Alamo	2,771,091	474,388	1,934,917	308,236	20,377	33,173
Alcoa	20,328,783	7,960,557	8,704,059	1,040,823	1,935,917	687,427
Algood	840,612	710,851	0	129,761	0	0
Allardt	97,855	52,111	0	40,109	3,417	2,218
Altamont	399,816	364,851	0	24,674	7,065	3,226
Ardmore	428,892	339,683	0	89,209	0	0
Arlington	607,934	536,948	0	38,671	19,481	12,834
Ashland City	1,526,157	1,426,843	0	99,314	0	0
Athens	17,041,696	5,649,317	9,456,483	1,199,977	470,000	265,919
Atoka	232,779	178,086	0	54,693	0	0
Atwood	102,671	84,949	0	17,722	0	0
Auburntown	83,316	71,500	0	5,885	4,400	1,531
Baileyton	213,542	113,356	0	100,186	0	0
Baneberry	68,025	43,094	0	24,931	0	0
Bartlett	17,941,001	13,784,723	0	2,054,235	1,234,282	867,761
Baxter	383,102	288,292	0	64,190	22,877	7,743
Beersheba Springs	74,131	49,469	0	15,637	6,535	2,490
Bell Buckle	68,393	65,796	0	2,597	0	0
Belle Meade	2,098,918	1,545,486	0	553,432	0	0
Bells	2,022,136	447,138	1,253,642	142,456	97,620	81,280
Benton	335,972	276,643	0	45,556	10,865	2,908
Berry Hill	1,372,185	1,290,242	0	81,943	0	0
Bethel Springs	158,807	113,599	0	24,397	15,996	4,815
Big Sandy	211,313	193,067	0	18,246	0	0
Blaine	174,647	118,500	0	56,147	0	0
Bluff City	774,834	481,066	0	197,445	85,323	11,000
Bolivar	2,626,966	2,207,586	0	344,038	53,700	21,642
Braden	28,727	25,973	0	2,754	0	0
Bradford	225,020	203,205	0	16,719	5,096	0
Brentwood	10,015,967	6,692,816	0	1,417,986	1,091,146	814,019
Brighton	271,571	183,392	0	64,515	12,425	11,239
Bristol	36,443,829	11,110,269	21,550,556	1,325,576	1,715,000	742,428
Brownsville	4,603,202	3,627,894	0	745,412	166,696	63,200
Bruceton	474,734	409,363	0	65,371	0	0
Bulls Gap	207,700	154,209	0	34,491	16,667	2,333
Burlison	29,475	19,598	0	9,877	0	0
Burns	274,113	214,722	0	59,391	0	0
Byrdstown	353,397	296,111	0	35,361	15,000	6,925
Calhoun	187,439	117,126	0	65,273	4,068	972
Camden	1,475,078	1,094,995	0	380,083	0	0
Carthage	1,430,346	810,914	0	570,880	35,000	13,552
Caryville	1,834,852	1,668,264	0	81,772	74,101	10,715
Cedar Hill	31,659	21,822	0	3,891	4,479	1,467
Celina	488,032	341,489	0	98,688	25,223	22,632
Centertown	17,133	12,571	0	4,562	0	0
Centerville	1,850,653	1,674,055	0	80,261	74,072	22,265
Chapel Hill	680,701	659,046	0	11,311	9,225	1,119
Charleston	236,928	199,283	0	37,645	0	0
Charlotte	245,350	181,693	0	25,678	33,633	4,346
Chattanooga	215,693,798	107,255,429	97,159,632	5,334,882	3,884,314	2,059,541
Church Hill	1,337,013	811,613	0	341,803	157,693	25,904
Clarksburg	25,637	15,183	0	10,454	0	0
Clarksville	27,594,488	20,946,949	0	4,067,491	1,759,410	820,638
Cleveland	36,364,466	12,498,611	20,418,754	1,564,082	1,035,000	848,019
Clifton	981,056	367,274	0	553,824	57,048	2,910

TABLE 15.15—OPERATING EXPENDITURES, BY FUNCTION, MUNICIPALITIES, FISCAL YEAR 1995¹ [In dollars] (Continued)

Municipality	Total ²	General purpose	Schools	Highways & streets	Debt service	
					Principal	Interest
Clinton	\$10,417,183	\$3,890,107	\$4,941,224	\$738,689	\$570,000	\$277,163
Coalmont	237,307	208,149	0	29,158	0	0
Collegedale	1,622,822	1,169,478	0	158,631	157,287	137,426
Collierville	13,468,095	9,379,124	0	2,589,959	1,003,281	495,731
Columbia	13,931,714	11,317,886	0	2,344,752	165,000	104,076
Cookeville	14,311,033	11,430,263	0	992,235	1,135,000	753,535
Copperhill	327,474	287,749	0	39,725	0	0
Cornersville	213,012	189,911	0	17,275	5,129	697
Cottage Grove	10,007	4,255	0	5,752	0	0
Covington	8,896,139	3,570,799	4,243,850	536,214	315,978	229,298
Cowan	497,569	345,871	0	126,450	24,020	1,228
Crab Orchard	201,521	168,329	0	33,192	0	0
Cross Plains	276,890	220,211	0	22,235	22,380	12,064
Crossville	4,785,126	3,903,944	0	636,587	116,000	128,595
Crump	320,197	182,699	0	137,498	0	0
Cumberland City	126,004	121,597	0	4,407	0	0
Cumberland Gap	331,044	290,050	0	40,994	0	0
Dandridge	693,550	524,330	0	169,220	0	0
Dayton	4,901,639	1,868,920	2,501,476	522,110	6,750	2,383
Decatur	423,361	253,170	0	170,191	0	0
Decaturville	279,956	154,976	0	103,430	18,450	3,100
Decherd	1,032,666	802,451	0	180,845	35,000	14,370
Dickson	6,975,772	6,034,266	0	941,506	0	0
Dover	650,385	554,183	0	53,511	41,325	1,366
Dowelltown	518,968	503,272	0	15,696	0	0
Doyle	50,639	43,630	0	7,009	0	0
Dresden	1,293,107	1,038,746	0	235,750	14,685	3,926
Ducktown	479,710	471,141	0	8,569	0	0
Dunlap	967,091	774,509	0	179,365	9,250	3,967
Dyer	784,050	558,685	0	225,365	0	0
Eagleville	341,311	105,417	0	1,803	193,817	40,274
Eastview	202,615	195,456	0	7,159	0	0
Elizabethton	17,339,343	5,187,621	10,647,543	780,061	592,528	131,590
Elkton	167,517	128,891	0	38,626	0	0
Englewood	507,007	423,622	0	83,385	0	0
Enville	23,010	17,604	0	5,406	0	0
Erin	689,456	512,241	0	97,152	71,021	9,042
Erwin	2,586,989	2,061,549	0	525,440	0	0
Estill Springs	428,416	292,679	0	120,952	9,086	5,699
Ethridge	211,651	204,617	0	7,034	0	0
Etowah	3,521,750	1,544,824	1,765,768	211,158	0	0
Fairview	2,158,044	1,012,926	0	1,145,118	0	0
Farragut	4,697,554	3,646,751	0	458,001	436,128	156,674
Fayetteville	8,390,664	3,056,255	4,163,226	909,283	150,000	111,900
Finger	196,225	188,796	0	7,429	0	0
Forest Hills	1,135,086	367,492	0	767,594	0	0
Franklin	10,809,315	8,785,015	0	1,005,584	454,679	564,037
Friendship	659,432	606,018	0	42,675	5,000	5,739
Friendsville	123,196	101,176	0	22,020	0	0
Gadsden	74,653	52,185	0	22,468	0	0
Gallatin	10,076,849	7,478,185	0	1,335,532	845,000	418,132
Galloway	168,173	154,941	0	13,232	0	0
Garland	28,782	21,519	0	7,263	0	0
Gates	318,932	284,279	0	34,653	0	0
Gatlinburg	18,252,142	14,085,014	0	964,231	1,088,736	2,114,161
Germantown	17,484,797	13,358,611	0	1,116,309	1,994,703	1,015,174
Gibson	116,142	99,410	0	12,852	600	3,280
Gilt Edge	96,826	47,454	0	49,372	0	0

TABLE 15.15—OPERATING EXPENDITURES, BY FUNCTION, MUNICIPALITIES, FISCAL YEAR 1995¹ [In dollars] (Continued)

Municipality	Total ²	General purpose	Schools	Highways & streets	Debt service	
					Principal	Interest
Gleason	\$488,282	\$408,317	\$0	\$79,965	\$0	\$0
Goodlettsville	6,783,875	5,964,805	0	769,910	41,149	8,011
Gordonsville	153,764	121,824	0	31,940	0	0
Grand Junction	197,184	164,614	0	32,570	0	0
Graysville	252,343	217,751	0	34,592	0	0
Greenback	105,374	82,253	0	23,121	0	0
Greenbrier	893,446	487,982	0	375,187	18,500	11,777
Greenville	23,860,594	8,624,964	13,619,374	1,377,867	186,044	52,345
Greenfield	984,243	660,398	0	128,150	189,574	6,121
Gruetli-Laager	475,511	438,828	0	36,683	0	0
Guys	72,639	33,480	0	39,159	0	0
Halls	836,010	780,206	0	44,279	3,000	8,525
Harriman	11,985,430	2,398,070	7,874,236	643,835	564,602	504,687
Harrogate	397,818	206,672	0	191,146	0	0
Hartsville	982,597	770,550	0	156,320	8,341	47,386
Henderson	1,830,909	1,212,388	0	528,412	50,526	39,583
Hendersonville	12,173,712	10,467,717	0	870,785	608,000	227,210
Henning	263,329	202,609	0	60,720	0	0
Henry	119,219	105,757	0	13,462	0	0
Hickory Valley	56,006	50,175	0	5,831	0	0
Hohenwald	1,535,270	1,064,014	0	311,791	117,000	42,465
Hollow Rock	459,084	424,926	0	25,107	5,000	4,051
Hornbeak	95,423	81,916	0	13,507	0	0
Hornsby	64,395	39,524	0	24,871	0	0
Humboldt	14,604,298	3,985,751	8,821,302	460,148	1,067,262	269,835
Huntland	251,621	165,070	0	75,920	7,041	3,590
Huntsville	311,151	235,476	0	73,020	1,906	749
Iron City	85,558	33,118	0	40,820	8,899	2,721
Jacksboro	440,189	350,501	0	79,999	6,773	2,916
Jasper	935,433	841,277	0	94,156	0	0
Jefferson City	3,067,664	2,501,195	0	367,708	109,829	88,932
Jellico	1,166,183	923,669	0	242,514	0	0
Johnson City	65,519,696	25,801,570	28,636,561	4,046,300	3,849,479	3,185,786
Jonesboro	2,274,031	1,829,054	0	342,237	35,000	67,740
Kenton	457,368	386,979	0	70,389	0	0
Kimball	891,400	847,135	0	34,448	2,360	7,457
Kingsport	68,551,290	21,894,048	35,592,455	1,256,862	5,290,990	4,516,935
Kingston	2,357,671	1,941,158	0	372,363	30,900	13,250
Kingston Springs	794,855	353,810	0	387,769	31,830	21,446
Knoxville	100,002,000	86,234,000	0	2,066,000	4,941,000	6,761,000
Lafayette	1,893,998	1,567,543	0	326,455	0	0
LaFollette	3,807,340	3,068,800	0	593,387	113,455	31,698
LaGrange	77,731	71,380	0	6,351	0	0
Lake City	998,857	865,524	0	114,327	15,751	3,255
Lakeland	1,025,476	960,899	0	64,577	0	0
Lakesite	98,219	90,872	0	7,347	0	0
Lakewood	511,090	425,719	0	85,371	0	0
LaVergne	4,232,332	3,482,619	0	657,781	55,000	36,932
Lawrenceburg	7,884,591	6,758,193	0	923,507	79,000	123,891
Lebanon	9,910,952	8,244,272	0	1,085,621	316,811	264,248
Lenoir City	12,793,689	3,849,639	7,804,797	619,034	260,967	259,252
Lewisburg	5,849,826	4,618,999	0	1,003,492	192,868	34,467
Liberty	46,754	40,499	0	6,255	0	0
Linden	303,209	249,225	0	50,876	2,000	1,108
Livingston	2,444,450	1,901,924	0	100,538	384,427	57,561
Lobelville	265,931	218,150	0	47,781	0	0

TABLE 15.15—OPERATING EXPENDITURES, BY FUNCTION, MUNICIPALITIES, FISCAL YEAR 1995¹ [In dollars] (Continued)

Municipality	Total ²	General purpose	Schools	Highways & streets	Debt service	
					Principal	Interest
Lookout						
Mountain	\$2,320,105	\$1,896,668	\$0	\$10,915	\$325,000	\$87,522
Loretto	480,032	391,561	0	68,471	20,000	0
Loudon	4,513,824	2,848,598	0	485,583	1,060,000	119,643
Louisville	166,387	64,300	0	102,087	0	0
Luttrell	510,607	435,538	0	65,093	8,754	1,222
Lynnville	139,647	127,806	0	11,841	0	0
McEwen	384,687	295,640	0	30,672	45,000	13,375
McKenzie	2,508,420	1,824,225	0	581,125	23,791	79,279
McLemoresville	92,538	75,695	0	16,843	0	0
McMinnville	7,193,394	5,746,349	0	854,002	370,000	223,043
Madisonville	1,801,156	1,537,813	0	239,559	5,000	18,784
Manchester	10,679,158	3,473,451	5,778,308	768,216	539,060	120,123
Martin	5,752,114	4,656,805	0	1,095,309	0	0
Maryville	30,714,659	7,073,882	19,797,213	467,764	2,405,380	970,420
Mason	210,299	193,237	0	17,062	0	0
Maury City	200,611	173,681	0	23,641	3,228	61
Maynardville	333,240	213,314	0	119,926	0	0
Medina	218,142	208,764	0	4,614	3,250	1,514
Medon	27,193	23,486	0	3,707	0	0
Memphis	938,190,000	348,988,000	512,837,000	16,628,000	38,407,000	21,330,000
Michie	71,885	62,774	0	7,071	1,600	440
Middleton	448,327	315,827	0	112,038	13,715	6,747
Milan	3,737,690	2,818,918	0	663,781	232,877	22,114
Milledgeville	43,508	22,675	0	20,833	0	0
Millersville	897,003	511,126	0	115,943	250,000	19,934
Millington	5,172,269	4,767,911	0	404,358	0	0
Minor Hill	255,970	245,360	0	10,610	0	0
Mitchellville	33,313	24,915	0	3,398	4,473	527
Monterey	656,420	447,186	0	197,190	9,500	2,544
Morrison	126,197	105,725	0	20,472	0	0
Morristown	23,557,178	21,417,099	0	1,342,127	452,221	345,731
Moscow	268,528	258,151	0	10,377	0	0
Mosheim	252,949	191,472	0	58,199	3,278	0
Mount Carmel	897,945	781,178	0	100,275	11,645	4,847
Mount Juliet	2,156,626	1,806,999	0	186,419	88,804	74,404
Mount Pleasant	1,700,054	1,380,537	0	284,767	10,000	24,750
Mountain City	1,272,505	1,104,156	0	141,217	19,282	7,850
Munford	869,805	766,186	0	103,619	0	0
Murfreesboro	60,815,391	23,791,772	24,637,966	4,842,252	4,755,000	2,788,401
New Hope	96,956	80,834	0	6,671	5,394	4,057
New Johnsonville	657,585	431,971	0	155,181	44,713	25,720
New Market	201,081	149,807	0	51,274	0	0
New Tazewell	651,815	482,188	0	169,627	0	0
Newbern	1,441,321	1,081,059	0	323,535	12,292	24,435
Newport	7,623,949	3,835,641	2,933,968	583,659	193,930	76,751
Niota	271,469	221,964	0	49,505	0	0
Normandy	26,908	8,030	0	18,878	0	0
Norris	823,324	811,914	0	11,410	0	0
Oak Hill	575,083	318,964	0	256,119	0	0
Oak Ridge	45,958,053	12,978,638	30,033,219	1,082,431	818,521	1,045,244
Oakdale	392,840	376,515	0	6,331	5,615	4,379
Obion	736,613	698,584	0	38,029	0	0
Oliver Springs	1,227,910	747,082	0	458,728	10,000	12,100
Oneida	1,961,873	1,126,349	0	646,179	153,282	36,063
Orlinda	189,623	180,259	0	9,364	0	0
Orme	6,699	6,699	0	0	0	0
Palmer	214,733	183,609	0	23,723	5,181	2,220

TABLE 15.15—OPERATING EXPENDITURES, BY FUNCTION, MUNICIPALITIES, FISCAL YEAR 1995¹ [In dollars] (Continued)

Municipality	Total ²	General purpose	Schools	Highways & streets	Debt service	
					Principal	Interest
Paris	\$5,639,662	\$4,104,571	\$0	\$1,068,034	\$373,382	\$93,675
Parkers						
Crossroads	109,853	91,080	0	18,773	0	0
Parrottsville	18,165	15,548	0	2,617	0	0
Pegram	196,006	153,214	0	42,792	0	0
Petersburg	264,647	212,460	0	52,187	0	0
Philadelphia	68,289	56,924	0	6,739	3,333	1,293
Pigeon Forge	16,961,142	14,033,151	0	1,375,658	614,157	938,176
Pikeville	464,770	387,197	0	65,196	7,359	5,018
Piperton	66,397	49,438	0	16,959	0	0
Pittman Center	278,419	191,638	0	55,105	27,448	4,228
Plainview	222,181	142,631	0	79,550	0	0
Pleasant Hill	80,586	44,666	0	25,311	7,446	3,163
Portland	2,833,273	2,277,587	0	555,686	0	0
Pulaski	3,783,105	3,205,462	0	577,643	0	0
Puryear	250,190	170,946	0	79,244	0	0
Ramer	180,030	175,325	0	2,408	2,187	110
Red Bank	4,054,092	3,590,607	0	219,510	140,000	103,975
Red Boiling						
Springs	795,549	753,806	0	32,800	7,035	1,908
Ridgely	1,165,814	1,076,044	0	89,770	0	0
Ridgeside	171,648	87,474	0	25,347	48,910	9,917
Ridgetop	333,243	311,916	0	21,327	0	0
Ripley	4,979,680	4,410,300	0	203,441	338,750	27,189
Rives	71,606	45,310	0	26,296	0	0
Rockford	210,526	171,848	0	38,678	0	0
Rockwood	2,832,691	2,271,512	0	514,547	15,000	31,632
Rogersville	4,889,781	1,824,606	2,272,494	434,206	209,018	149,457
Rutherford	379,437	341,819	0	37,618	0	0
Rutledge	975,547	918,911	0	56,636	0	0
Saltillo	85,934	64,381	0	11,935	8,510	1,108
Samburg	206,866	199,626	0	3,025	3,322	893
Sardis	68,793	45,956	0	22,837	0	0
Saulsbury	19,182	15,708	0	3,474	0	0
Savannah	4,356,521	3,959,021	0	363,575	9,000	24,925
Scotts Hill	219,650	158,483	0	61,167	0	0
Selmer	2,743,291	2,240,357	0	351,916	103,726	47,292
Sevierville	7,473,335	6,171,229	0	431,594	519,499	351,013
Sharon	446,557	343,328	0	103,229	0	0
Shelbyville	7,196,654	6,309,705	0	526,478	150,000	210,471
Signal						
Mountain	3,533,525	2,624,709	0	722,322	155,000	31,494
Silerton	13,141	4,338	0	8,803	0	0
Slayden	8,826	3,933	0	4,893	0	0
Smithville	1,161,589	942,587	0	162,902	15,707	40,393
Smyrna	9,541,008	8,397,271	0	934,404	176,932	32,401
Sneedville	271,461	157,831	0	91,357	18,566	3,707
Soddy Daisy	3,634,607	3,090,982	0	317,278	178,103	48,244
S Carthage	472,725	434,493	0	38,232	0	0
S Fulton	1,105,657	969,319	0	136,338	0	0
S Pittsburg	1,668,896	995,027	0	487,280	127,449	59,140
Sparta	3,077,775	2,204,308	0	421,760	263,497	188,210
Spencer	798,849	690,813	0	89,907	17,346	783
Spring City	770,871	571,942	0	198,929	0	0
Spring Hill	1,571,919	1,259,273	0	86,036	200,133	26,477
Springfield	6,056,029	3,944,925	0	971,663	856,389	283,052
St Joseph	262,708	218,876	0	43,832	0	0
Stanton	73,630	50,930	0	18,284	1,654	2,762

TABLE 15.15—OPERATING EXPENDITURES, BY FUNCTION, MUNICIPALITIES, FISCAL YEAR 1995¹ [In dollars] (Continued)

Municipality	Total ¹	General purpose	Schools	Highways & streets	Debt service	
					Principal	Interest
Stantonville	\$29,127	\$20,278	\$0	\$4,574	\$1,000	\$3,275
Surgoinsville	420,941	320,641	0	100,300	0	0
Sweetwater	6,797,838	1,879,187	4,491,598	427,053	0	0
Tazewell	528,160	398,572	0	129,588	0	0
Tellico Plains	413,738	244,104	0	169,634	0	0
Tennessee Ridge	302,165	241,991	0	7,773	26,285	26,116
Thompson Station	119,894	59,407	0	60,487	0	0
Tiptonville	660,975	507,547	0	153,428	0	0
Toone	44,916	41,774	0	3,142	0	0
Townsend	213,052	208,491	0	4,561	0	0
Tracy City	464,396	373,417	0	88,209	2,564	206
Trenton	3,035,308	2,209,969	0	327,433	363,987	133,919
Trezevant	287,048	261,380	0	25,668	0	0
Trimble	248,184	207,948	0	40,236	0	0
Troy	481,585	449,888	0	31,697	0	0
Tullahoma	31,496,772	12,011,462	15,393,224	997,239	2,481,524	613,323
Tusculum	345,369	293,809	0	51,560	0	0
Union City	14,554,134	5,518,401	8,069,647	966,086	0	0
Viola	7,618	3,924	0	3,694	0	0
Vonore	756,310	607,204	0	149,106	0	0
Walden	417,489	379,372	0	36,856	1,126	135
Wartburg	522,563	454,424	0	36,644	13,973	17,522
Wartrace	152,757	144,532	0	8,225	0	0
Watauga	99,985	94,334	0	5,651	0	0
Waverly	1,785,179	1,199,316	0	310,386	225,628	49,849
Waynesboro	777,493	646,841	0	130,652	0	0
Westmoreland	601,334	433,329	0	147,669	16,922	3,414
White House	2,047,832	1,584,629	0	128,893	119,750	214,560
White Pine	611,896	503,317	0	90,134	15,000	3,445
Whiteville	392,624	289,949	0	83,377	19,298	0
Whitwell	686,371	634,515	0	32,500	19,064	292
Williston	70,813	64,299	0	6,514	0	0
Winchester	3,080,036	2,519,688	0	560,348	0	0
Winfield	928,561	763,327	0	69,716	55,715	39,803
Woodbury	928,701	773,539	0	146,413	8,000	749
Woodland Mills	37,408	31,154	0	6,254	0	0
Yorkville	42,692	31,105	0	11,587	0	0

Note: Detail may not add to total due to independent rounding.

1. See introduction to Chapter 15 for explanation of 1995 data.

2. Includes detail not shown separately.

Source: State of Tennessee, Report of the Comptroller of the Treasury, Division of Local Finance, County and Municipal Finances for Fiscal Year Ended June 30, 1995.

TABLE 15.16—ESTIMATED CURRENT PROPERTY VALUE AND ASSESSED VALUE, BY CLASSIFICATION, MUNICIPALITIES, 2001 [In thousands of dollars]

Municipality	Estimated current property value	Assessed value							
		Total	Real property				Personal property ²	Public utilities	County
			Total ¹	Residential and farm	Industrial and commercial	and			
Adams	\$21,453	\$5,254	\$3,783	\$3,483	\$299	\$42	\$1,429	Robertson	
Adamsville (pt.)	4,445	1,183	1,108	949	159	75	0	Hardin	
Adamsville (pt.)	107,280	28,800	21,581	10,768	10,813	4,124	3,095	McNairy	
Alamo	99,700	28,378	19,516	11,064	8,453	7,298	1,563	Crockett	
Alcoa	945,656	305,900	199,087	71,945	127,142	90,913	15,899	Blount	
Alexandria	37,525	9,772	6,142	4,292	1,850	532	3,098	Decatur	
Algood	112,397	33,518	29,054	18,208	10,845	2,053	2,411	Putnam	
Ardmore (pt.)	53,623	15,756	13,355	7,104	6,251	1,949	452	Giles	
Ardmore (pt.)	3,866	1,062	915	823	92	0	147	Lincoln	
Arlington	297,645	84,030	65,342	50,172	15,171	15,453	3,235	Shelby	
Ashland City	263,595	81,777	56,833	28,657	28,176	20,361	4,583	Cheatham	
Athens	925,607	263,673	177,785	73,147	104,477	78,623	7,265	McMinn	
Atoka	184,738	45,252	41,952	35,724	6,228	1,462	1,838	Tipton	
Baneberry	38,590	9,882	9,662	9,235	427	69	151	Jefferson	
Bartlett	2,614,850	737,957	691,220	493,589	197,631	37,436	9,301	Shelby	
Baxter	38,884	11,589	9,124	6,633	2,491	389	2,076	Putnam	
Bell Buckle	10,516	3,637	3,401	2,485	916	27	209	Bedford	
Belle Meade	969,218	244,474	242,707	238,585	4,121	461	1,306	Davidson	
Bells	93,532	28,177	21,949	9,082	12,867	4,560	1,668	Crockett	
Benton	36,416	9,578	7,228	4,199	3,029	1,110	1,240	Polk	
Bethel Springs	19,390	4,574	3,734	3,345	390	148	691	McNairy	
Big Sandy	12,794	3,378	2,968	2,019	949	114	296	Benton	
Bluff City	57,093	17,515	14,592	8,208	6,384	1,491	1,432	Sullivan	
Bolivar	190,198	57,171	49,106	29,455	19,651	4,461	3,604	Hardeman	
Bradford	34,227	9,158	7,074	5,650	1,424	400	1,684	Gibson	
Brentwood	4,177,026	1,235,296	1,075,703	706,154	369,549	57,929	101,665	Williamson	
Brighton	63,862	16,474	14,370	10,614	3,756	1,193	912	Tipton	
Bristol	1,306,631	402,390	334,815	177,426	157,389	46,038	21,538	Sullivan	
Brownsville	439,209	133,982	105,353	57,150	48,149	23,497	5,132	Haywood	
Bruceston	41,477	12,661	11,479	6,540	4,939	218	964	Carroll	
Bulls Gap	46,384	14,268	6,709	4,060	2,649	5,896	1,663	Hawkins	
Burns	57,085	15,570	13,558	11,644	1,914	1,037	975	Dickson	
Byrdstown	33,883	8,213	7,099	3,768	3,331	283	831	Pickett	
Calhoun	22,241	6,257	4,111	2,722	1,389	660	1,485	McMinn	
Camden	134,130	37,146	32,991	17,405	15,586	2,491	1,664	Benton	
Carthage	98,956	31,807	25,661	11,162	14,499	3,739	2,407	Smith	
Cedar Hill	9,823	2,375	1,817	1,593	224	80	478	Robertson	
Celina	49,154	15,469	12,711	6,272	6,439	1,544	1,215	Clay	
Centerville	188,636	46,324	38,071	23,396	14,675	4,840	3,413	Hickman	
Chapel Hill	45,474	12,952	7,706	6,225	1,482	304	4,941	Marshall	
Charleston	29,194	8,565	5,038	3,521	1,518	404	3,123	Bradley	
Charlotte	46,888	13,250	10,651	8,351	2,301	1,676	923	Dickson	
Chattanooga	9,882,379	3,201,808	2,498,277	1,009,309	1,488,969	482,860	220,670	Hamilton	
Church Hill	273,036	77,570	64,714	48,849	15,865	8,017	4,840	Hawkins	
Clarksville	3,821,032	1,058,549	955,120	574,699	380,421	80,797	22,632	Montgomery	
Cleveland	2,218,508	630,492	522,213	245,680	276,533	86,100	22,179	Bradley	
Clifton	27,154	7,319	6,449	4,413	2,036	480	390	Wayne	
Clinton	622,405	177,860	134,815	64,116	70,699	38,128	4,918	Anderson	
Collegedale	367,668	113,241	80,699	40,517	40,182	29,240	3,302	Hamilton	
Collierville	2,918,312	806,110	753,445	581,162	172,283	40,167	12,498	Shelby	
Collinwood	38,241	10,891	7,997	4,541	3,456	2,008	886	Wayne	
Columbia	1,563,311	436,204	377,715	212,836	164,362	40,011	18,477	Mauzy	
Cookeville	1,568,910	498,626	418,237	182,867	235,370	61,589	18,799	Putnam	
Copperhill	20,210	5,557	3,914	2,162	1,752	327	1,316	Polk	
Cornersville	32,607	8,453	7,280	5,447	1,833	377	796	Marshall	
Cottage Grove	2,594	762	396	340	56	8	359	Henry	
Covington	386,377	109,921	80,951	38,407	42,544	23,022	5,948	Tipton	
Cowan	39,576	9,961	8,358	6,645	1,713	803	801	Franklin	
Crossville	658,825	188,692	151,573	56,022	95,551	26,978	10,140	Cumberland	
Cumberland City	22,818	6,837	3,083	1,812	1,270	2,563	1,191	Stewart	

TABLE 15.16—ESTIMATED CURRENT PROPERTY VALUE AND ASSESSED VALUE, BY CLASSIFICATION, MUNICIPALITIES, 2001 [In thousands of dollars] (Continued)

Municipality	Estimated current property value	Assessed value							
		Real property					Personal property ²	Public utilities	County
		Total	Total ¹	Residential and farm	Industrial and commercial				
Decatur	\$64,625	\$20,500	\$13,428	\$8,394	\$5,033	\$2,003	\$5,069	Meigs	
Decaturville	25,973	7,133	6,250	3,053	3,198	642	241	DeKalb	
Decherd	100,298	28,574	22,847	10,117	12,730	4,074	1,652	Franklin	
Dickson	975,241	312,037	240,082	96,444	143,525	62,647	9,309	Dickson	
Dover	68,871	20,126	15,594	9,761	5,833	1,437	3,094	Stewart	
Dresden	126,700	33,056	27,216	12,499	14,717	4,252	1,588	Weakley	
Ducktown	23,099	6,447	5,614	1,983	3,631	682	151	Polk	
Dunlap	159,536	47,111	37,913	21,665	16,248	4,956	4,242	Sequatchie	
Dyer	80,666	21,951	18,097	11,336	6,762	2,797	1,056	Gibson	
Dyersburg	832,976	238,822	187,721	96,325	91,314	44,494	6,607	Dyer	
Eagleville	25,546	6,962	5,665	3,914	1,751	611	687	Rutherford	
East Ridge	796,196	240,148	224,213	125,242	98,970	10,659	5,276	Hamilton	
Elizabethton	481,286	146,060	124,575	69,196	55,379	15,966	5,520	Carter	
Elkton	19,375	5,536	4,367	2,663	1,704	1,003	167	Giles	
Englewood	37,336	9,370	8,252	6,717	1,535	294	824	McMinn	
Erin	49,636	15,163	11,665	4,661	7,004	1,175	2,323	Houston	
Erwin	278,217	70,690	56,010	30,548	25,462	11,649	3,032	Unicoi	
Estill Springs	90,384	22,214	19,156	16,326	2,830	1,346	1,713	Franklin	
Etowah	110,894	29,643	26,158	16,271	9,888	1,884	1,601	McMinn	
Fairview	291,824	81,528	73,363	56,554	16,809	4,562	3,603	Williamson	
Fayetteville	341,334	108,899	89,321	37,456	51,865	16,193	3,385	Lincoln	
Franklin	4,404,186	1,381,145	1,244,385	584,741	658,910	97,841	38,919	Williamson	
Friendship	14,823	3,976	3,011	2,400	610	502	463	Crockett	
Gainesboro	50,296	14,965	10,339	4,492	5,847	1,448	3,178	Jackson	
Gallatin	1,402,454	389,872	304,252	169,198	135,053	77,381	8,239	Sumner	
Galloway	31,453	10,124	4,931	1,921	3,011	4,134	1,059	Fayette	
Gates	13,866	3,941	3,329	2,610	719	203	410	Lauderdale	
Gatlinburg	1,270,509	402,088	382,276	167,949	214,328	16,691	3,121	Sevier	
Germantown	3,869,350	1,046,496	1,009,812	825,060	184,752	21,751	14,933	Shelby	
Gibson	10,455	2,697	2,135	1,915	219	76	487	Gibson	
Gleason	36,777	8,606	7,588	5,719	1,870	458	560	Weakley	
Goodlettsville (pt.)	750,909	250,404	217,103	71,957	145,146	22,599	10,702	Davidson	
Goodlettsville (pt.)	348,386	85,767	81,532	70,043	11,489	2,083	2,152	Sumner	
Gordonsville	120,964	38,251	20,356	8,580	11,776	15,467	2,429	Smith	
Grand Junction (pt.)	584	199	177	50	128	15	7	Fayette	
Grand Junction (pt.)	19,096	5,832	3,579	2,219	1,360	1,568	684	Hardeman	
Graysville	21,509	5,205	4,885	4,471	414	94	226	Rhea	
Greenbrier	213,383	50,318	45,078	35,747	9,330	1,983	3,258	Robertson	
Greenville	1,095,475	300,134	230,831	102,651	128,181	58,306	10,997	Greene	
Greenfield	70,051	16,592	13,203	9,504	3,699	2,696	692	Weakley	
Halls	86,156	26,667	19,808	10,773	9,035	4,489	2,370	Lauderdale	
Harriman	229,169	71,626	58,397	29,483	28,907	8,146	5,083	Roane	
Hartsville	88,898	27,460	22,041	12,230	9,811	2,825	2,595	Trousdale	
Henderson	170,363	51,277	42,966	26,202	16,665	4,349	3,962	Chester	
Hendersonville	2,723,804	703,450	661,090	486,604	174,486	27,155	15,205	Sumner	
Henning	24,074	7,159	5,966	3,825	2,141	642	550	Lauderdale	
Henry	19,747	5,632	3,491	1,525	1,966	1,949	192	Henry	
Hickory Valley	3,784	1,082	1,020	690	330	55	8	Hardeman	
Hickory Withe	219,148	55,177	54,803	53,943	861	353	21	Fayette	
Hohenwald	140,977	41,215	32,424	18,452	13,973	5,703	3,087	Lewis	
Hollow Rock	17,424	4,722	4,372	3,709	663	115	235	Carroll	
Hornbeak	11,248	2,670	2,257	1,828	430	68	344	Obion	
Hornsby	9,806	2,763	1,950	1,597	353	640	173	Hardeman	
Humboldt (pt.)	397,641	110,324	76,108	43,691	32,417	29,309	4,907	Gibson	
Humboldt (pt.)	6,198	1,542	1,406	1,252	154	46	89	Madison	
Huntingdon	169,738	49,876	39,946	25,934	14,013	7,818	2,113	Carroll	
Huntland	29,169	7,541	5,981	4,229	1,752	1,159	402	Franklin	
Huntsville	46,677	11,527	9,718	3,641	6,077	962	847	Scott	
Iron City (pt.)	7,386	1,913	1,661	1,558	103	157	95	Lawrence	
Iron City (pt.)	129	36	36	21	15	0	0	Wayne	

TABLE 15.16—ESTIMATED CURRENT PROPERTY VALUE AND ASSESSED VALUE, BY CLASSIFICATION, MUNICIPALITIES, 2001 [In thousands of dollars] (Continued)

Municipality	Estimated current property value	Assessed value							
		Total	Real property				Personal property ²	Public utilities	County
			Total ¹	Residential	Industrial				
				and farm	and commercial				
Jasper	\$190,616	\$58,335	\$49,174	\$26,987	\$22,187	\$5,850	\$3,311	Marion	
Jefferson City	304,224	97,026	81,493	35,058	46,435	11,690	3,843	Jefferson	
Jellico	67,263	20,070	16,691	8,571	8,120	1,586	1,793	Campbell	
Johnson City (pt.)	95,687	29,454	16,122	7,575	8,547	12,913	419	Carter	
Johnson City (pt.)	34,102	11,740	5,049	3,789	1,259	233	6,458	Sullivan	
Johnson City (pt.)	3,395,819	986,533	846,372	449,331	397,041	103,254	36,907	Washington	
Jonesborough	194,612	54,322	47,652	30,533	17,119	4,059	2,611	Washington	
Kenton (pt.)	17,985	4,604	4,047	3,323	724	106	451	Gibson	
Kenton (pt.)	32,942	8,523	5,700	2,753	2,948	2,601	222	Obion	
Kimball	108,855	35,572	30,999	11,624	19,375	3,262	1,311	Marion	
Kingsport (pt.)	139,543	40,983	38,750	24,232	14,518	1,119	1,114	Hawkins	
Kingsport (pt.)	3,351,097	1,030,145	691,272	355,184	335,204	300,475	38,398	Sullivan	
Kingston	275,869	79,186	71,379	49,519	21,861	4,948	2,859	Roane	
Kingston Springs	178,361	48,114	44,527	37,871	6,656	1,916	1,671	Cheatham	
Knoxville	8,897,614	2,860,221	2,383,635	1,021,263	1,362,372	296,478	180,108	Knox	
La Follette	272,908	83,425	71,173	30,214	40,891	8,073	4,178	Campbell	
Lafayette	196,456	62,672	46,624	22,204	24,420	9,199	6,849	Macon	
LaGrange	12,266	3,422	2,674	2,551	124	14	734	Fayette	
Lake City (pt.)	55,368	16,823	14,299	5,490	8,808	1,000	1,525	Anderson	
Lake City (pt.)	4,600	1,571	1,458	249	1,209	98	15	Campbell	
Lakesite	111,328	30,505	29,796	23,061	6,735	593	116	Hamilton	
LaVergne	1,396,175	397,599	316,459	155,315	161,144	79,978	1,162	Rutherford	
Lawrenceburg	605,565	185,823	139,933	64,234	75,699	39,771	6,119	Lawrence	
Lebanon	1,634,106	475,537	378,273	166,092	212,181	73,950	23,314	Wilson	
Lenoir City	332,829	106,240	86,833	37,986	48,847	13,535	5,871	Loudon	
Lewisburg	695,811	198,440	132,143	56,025	76,111	59,984	6,314	Marshall	
Lexington	460,358	129,764	97,747	48,383	49,364	28,867	3,151	Henderson	
Liberty	12,813	3,015	2,276	1,880	396	276	462	Decatur	
Linden	57,396	17,334	9,182	4,076	5,106	6,204	1,947	Perry	
Livingston	180,622	57,438	42,414	19,837	22,578	9,817	5,206	Overton	
Lobelville	49,294	15,884	6,554	4,545	2,009	1,703	7,627	Perry	
Lookout Mountain	257,401	65,833	63,799	61,967	1,832	220	1,814	Hamilton	
Loretto	64,232	18,583	14,697	10,147	4,549	1,881	2,005	Lawrence	
Loudon	584,473	191,976	115,532	30,537	84,996	71,509	4,935	Loudon	
Lynchburg	28,700	9,459	8,020	3,309	4,711	339	1,101	Moore	
Lynnville	9,606	2,530	2,171	1,933	238	80	279	Giles	
McEwen	46,451	12,248	10,534	8,488	2,046	297	1,417	Humphreys	
McKenzie (pt.)	147,407	43,337	39,465	24,960	14,463	2,312	1,560	Carroll	
McKenzie (pt.)	17,782	5,365	2,916	493	2,422	2,427	22	Henry	
McKenzie (pt.)	7,434	1,854	867	469	398	965	22	Weakley	
McLemoresville	7,255	1,935	1,773	1,542	231	133	29	Carroll	
McMinnville	579,780	174,725	138,742	64,603	74,078	19,761	16,222	Warren	
Madisonville	190,978	48,553	41,714	21,882	19,832	2,708	4,131	Monroe	
Manchester	397,664	114,445	97,640	42,540	55,101	12,008	4,796	Coffee	
Martin	388,214	99,070	84,462	42,072	42,390	12,334	2,273	Weakley	
Maryville	1,691,968	502,778	389,415	233,178	156,237	104,222	9,142	Blount	
Mason	33,136	10,191	9,110	3,061	6,049	181	901	Tipton	
Maury City	19,320	5,087	4,433	3,409	1,023	371	283	Crockett	
Medina	38,146	10,127	9,107	6,313	2,794	395	625	Gibson	
Memphis	30,999,586	9,825,823	7,917,272	3,840,828	4,076,444	1,003,553	904,997	Shelby	
Middleton	45,279	13,782	6,206	3,770	2,436	6,441	1,135	Hardeman	
Midtown	37,316	10,760	9,807	6,415	3,392	953	0	Roane	
Milan	395,012	110,399	75,490	40,101	35,389	32,192	2,717	Gibson	
Millersville (pt.)	56,106	12,342	12,094	10,990	1,104	161	87	Robertson	
Millersville (pt.)	159,058	39,309	37,435	31,503	5,931	1,267	607	Sumner	
Millington	351,830	109,113	89,402	49,473	39,929	8,267	11,443	Shelby	
Mitchellville	4,827	1,242	974	919	55	8	260	Sumner	
Monterey	91,875	29,070	21,618	10,457	11,161	4,779	2,673	Putnam	
Morrison	62,841	17,891	5,838	3,410	2,428	11,493	560	Warren	
Morristown	1,782,014	570,646	402,792	155,147	247,151	151,128	16,726	Hamblen	

TABLE 15.16—ESTIMATED CURRENT PROPERTY VALUE AND ASSESSED VALUE, BY CLASSIFICATION, MUNICIPALITIES, 2001 [In thousands of dollars] (Continued)

Municipality	Estimated current property value	Assessed value							
		Real property					Personal property ²	Public utilities	County
		Total	Residential		Industrial				
			Total ¹	and farm	and commercial				
Mt Pleasant	\$176,312	\$47,350	\$38,498	\$25,469	\$13,030	\$6,471	\$2,380	Maury	
Murfreesboro	4,127,690	1,172,001	1,033,828	542,089	491,739	104,056	34,118	Rutherford	
Nashville	27,996,671	9,011,041	7,604,654	3,295,780	4,308,874	853,297	553,090	Davidson	
New Hope	35,743	9,570	8,188	7,689	499	521	861	Marion	
New Johnsonville	84,898	23,381	19,698	13,648	6,051	946	2,737	Humphreys	
Newbern	122,427	33,778	21,070	13,954	7,117	11,017	1,691	Dyer	
Newport	303,385	97,154	72,876	29,366	43,510	20,527	3,751	Cocke	
Niota	33,458	8,899	6,571	4,444	2,126	1,592	737	McMinn	
Nolensville	150,894	40,737	35,439	31,455	3,984	2,772	2,527	Williamson	
Normandy	3,634	987	841	794	47	2	144	Bedford	
Norris	84,842	20,730	19,371	17,349	2,023	323	1,035	Anderson	
Oak Ridge (pt.)	1,631,536	453,156	400,118	222,035	178,082	41,714	11,324	Anderson	
Oak Ridge (pt.)	239,093	65,338	53,673	45,208	8,466	9,896	1,769	Roane	
Oakdale	4,502	1,412	727	727	0	0	685	Morgan	
Oakland	129,531	35,668	30,388	24,403	5,985	4,641	638	Fayette	
Obion	27,429	6,487	5,301	4,336	965	436	750	Obion	
Oliver Springs (pt.)	89,105	24,214	22,565	13,802	8,763	894	755	Anderson	
Oliver Springs (pt.)	862	260	234	144	90	0	26	Morgan	
Oliver Springs (pt.)	26,178	7,633	6,238	4,750	1,489	213	1,181	Roane	
Oneida	182,472	43,866	32,343	14,554	17,790	7,022	4,500	Scott	
Paris	457,803	129,222	104,568	51,369	53,132	20,404	4,250	Henry	
Parsons	99,427	27,580	20,639	9,722	10,917	5,320	1,621	DeKalb	
Petersburg (pt.)	8,991	2,543	2,227	1,623	605	253	62	Lincoln	
Petersburg (pt.)	4,487	1,200	816	735	82	22	362	Marshall	
Pigeon Forge	1,261,000	436,682	408,668	98,827	309,841	25,742	2,272	Sevier	
Pikeville	95,379	27,170	17,372	7,548	9,825	5,151	4,646	Bledsoe	
Piperton	92,979	26,661	15,791	12,205	3,586	9,839	1,030	Fayette	
Pittman Center	69,252	18,700	18,141	14,812	3,330	378	181	Sevier	
Portland	567,643	163,584	117,968	58,875	59,093	33,168	12,448	Sumner	
Pulaski	454,899	138,600	94,855	38,367	56,488	40,923	2,822	Giles	
Puryear	20,449	5,383	4,454	3,418	1,036	172	757	Henry	
Red Bank	446,971	132,075	118,888	75,950	42,938	5,118	8,070	Hamilton	
Red Boiling Spgs	28,135	8,834	7,420	3,982	3,438	321	1,093	Macon	
Ridgely	33,013	8,980	8,025	5,034	2,991	407	548	Lake	
Ridgeside	24,323	6,116	6,030	6,026	4	9	77	Hamilton	
Ridgetop (pt.)	2,042	554	481	447	34	0	72	Davidson	
Ridgetop (pt.)	84,303	18,663	18,262	16,333	1,929	223	178	Robertson	
Ripley	302,718	93,792	71,293	35,602	35,691	18,615	3,884	Lauderdale	
Rives	6,167	1,480	1,069	1,014	56	12	399	Obion	
Rockwood	191,908	60,361	50,075	24,617	25,442	5,844	4,441	Roane	
Rogersville	213,646	68,681	56,311	24,915	31,269	6,761	5,609	Hawkins	
Rossville	55,811	18,151	11,904	4,077	7,827	5,366	881	Fayette	
Rutherford	40,553	10,828	8,745	6,385	2,359	924	1,160	Gibson	
Saint Joseph	25,703	7,081	5,946	4,747	1,199	538	597	Lawrence	
Sardis	9,834	2,383	2,210	2,026	184	15	159	Henderson	
Savannah	271,531	82,586	72,714	40,848	31,867	5,473	4,399	Hardin	
Scotts Hill	7,457	1,808	1,671	1,374	297	21	116	DeKalb	
Scotts Hill	20,065	5,430	4,867	3,092	1,775	210	354	Henderson	
Selmer	251,808	66,893	46,508	22,808	23,700	15,698	4,687	McNairy	
Sevierville	1,267,097	405,596	363,348	151,032	212,316	33,669	8,579	Sevier	
Sharon	36,960	9,245	7,284	4,268	3,016	1,345	616	Weakley	
Shelbyville	859,393	269,154	189,892	87,943	101,949	67,899	11,364	Bedford	
Signal Mountain	553,794	144,962	139,841	127,204	12,637	1,466	3,655	Hamilton	
Smithville	315,339	81,147	50,057	22,819	27,238	26,698	4,391	Decatur	
Smyrna	1,511,073	420,319	355,897	208,498	147,399	47,193	17,229	Rutherford	
Soddy Daisy	455,661	130,027	117,513	83,792	33,722	7,033	5,481	Hamilton	
Somerville	126,995	39,688	31,987	16,435	15,552	4,432	3,269	Fayette	
South Carthage	51,213	15,961	12,156	6,966	5,190	1,513	2,291	Smith	
South Fulton	72,191	17,465	15,687	10,629	5,058	1,107	671	Obion	

TABLE 15.16—ESTIMATED CURRENT PROPERTY VALUE AND ASSESSED VALUE, BY CLASSIFICATION, MUNICIPALITIES, 2001 [In thousands of dollars] (Continued)

Municipality	Estimated current property value	Assessed value						County
		Total	Real property				Public utilities	
			Total ¹	Residential and farm	Industrial and commercial	Personal property ²		
Spring Hill (pt.)	\$153,486	\$44,226	\$38,257	\$19,343	\$18,915	\$2,085	\$3,883	Maury
Spring Hill (pt.)	364,757	92,094	91,300	89,413	1,887	537	256	Williamson
Springfield	770,089	198,497	161,401	86,924	74,475	31,022	6,074	Robertson
Stanton	13,916	4,441	3,297	1,898	1,399	165	979	Haywood
Surgoinsville	64,443	17,725	15,665	13,452	2,212	308	1,752	Hawkins
Sweetwater (pt.)	4,105	1,441	1,398	38	1,360	43	0	McMinn
Sweetwater (pt.)	268,957	67,853	57,155	28,584	28,570	8,624	2,074	Monroe
Tellico Plains	37,826	10,209	7,909	3,441	4,468	559	1,741	Monroe
Tennessee Ridge	34,268	8,428	7,555	6,926	629	86	787	Houston
Thompsons Station	88,256	22,836	21,140	20,593	547	568	1,127	Williamson
Three Way	95,815	24,480	22,523	17,569	4,954	1,749	208	Madison
Tiptonville	46,736	13,337	11,782	6,262	5,520	353	1,202	Lake
Toone	5,245	1,488	1,402	991	411	54	32	Hardeman
Tracy City	44,954	13,026	9,438	6,801	2,637	544	3,044	Grundy
Trenton	167,486	47,665	38,226	20,531	17,695	5,348	4,092	Gibson
Trezevant	19,054	5,245	4,513	3,905	609	209	523	Carroll
Trimble (pt.)	14,361	3,846	3,138	2,543	595	97	610	Dyer
Trimble (pt.)	147	40	17	17	0	0	23	Obion
Troy	42,860	10,642	8,448	5,614	2,834	1,212	982	Obion
Tullahoma (pt.)	855,831	233,112	203,110	113,563	89,547	24,733	5,269	Coffee
Tullahoma (pt.)	52,920	13,066	11,874	9,301	2,574	923	268	Franklin
Union City	495,828	128,967	113,580	56,226	57,354	10,753	4,635	Obion
Vanleer	10,322	2,828	2,438	2,187	251	40	350	Dickson
Vonore	326,926	88,547	49,284	9,386	39,897	37,718	1,545	Monroe
Walden	191,738	49,436	48,035	45,143	2,892	672	729	Hamilton
Wartrace	19,423	5,703	4,754	3,375	1,380	266	684	Bedford
Watauga	12,232	3,499	2,278	1,797	480	994	228	Carter
Watertown	45,621	12,125	10,944	7,458	3,485	456	725	Wilson
Waverly	158,654	44,891	36,324	22,352	13,973	3,781	4,785	Humphreys
Waynesboro	81,795	23,224	17,570	10,379	7,190	3,384	2,270	Wayne
Westmoreland	71,915	19,635	17,309	10,963	6,346	1,091	1,235	Sumner
White Bluff	107,694	30,989	25,860	18,466	7,395	3,390	1,738	Dickson
White House (pt.)	238,459	60,047	52,823	31,549	21,272	5,490	1,733	Robertson
White House (pt.)	194,774	47,818	44,483	39,793	4,690	709	2,627	Sumner
White Pine (pt.)	155	62	61	0	61	1	0	Hamblen
White Pine (pt.)	89,587	29,157	20,635	10,996	9,638	1,674	6,849	Jefferson
Whiteville	66,767	22,477	18,996	5,689	13,307	2,628	854	Hardeman
Whitwell	52,368	15,345	13,719	9,308	4,411	325	1,301	Marion
Winchester (pt.)	406,455	109,811	89,848	50,417	39,431	16,779	3,184	Franklin
Woodbury	93,219	28,334	24,830	14,354	10,477	1,454	2,049	Cannon

Note: Data for Special School Districts are not shown. Detail may not add to total due to independent rounding.

1. Includes categories not shown separately.

2. Includes industrial and commercial, residential and farm, and intangible personal property.

Source: Tennessee State Board of Equalization, 2001 Tax Aggregate Report.

TABLE 15.17—ACTUAL AND EFFECTIVE PROPERTY TAX RATES, MUNICIPALITIES, 2001

Municipality	Actual tax rates			Effective tax rate by class of property			Weighted average effective rate	County
	County			Commercial and industrial, real (40%)	Residential and farm, real (25%)	Commercial and industrial, personal (30%)		
	City tax rate	rate in city	Total tax rate					
Adams	0.38	3.02	3.40	1.36	0.85	1.02	0.83	Robertson
Adamsville (pt.)	0.95	1.76	2.71	1.08	0.68	0.81	0.72	Hardin
Adamsville (pt.)	0.95	2.20	3.15	1.26	0.79	0.95	0.85	McNairy
Alamo	1.12	2.60	3.72	1.49	0.93	1.12	1.06	Crockett
Alcoa	2.15	2.15	4.30	1.72	1.08	1.29	1.39	Blount
Alexandria	0.95	1.50	2.45	0.98	0.61	0.74	0.64	Decatur
Algood	0.73	2.38	3.11	1.24	0.78	0.93	0.93	Putnam
Ardmore (pt.)	0.31	3.27	3.58	1.43	0.90	1.07	1.05	Giles
Ardmore (pt.)	0.29	2.03	2.32	0.93	0.58	0.70	0.64	Lincoln
Arlington	1.00	3.79	4.79	1.92	1.20	1.44	1.35	Shelby
Ashland City	0.55	3.09	3.64	1.46	0.91	1.09	1.13	Cheatham
Athens	1.45	2.23	3.68	1.47	0.92	1.10	1.05	McMinn
Atoka	0.30	2.92	3.22	1.29	0.81	0.97	0.79	Tipton
Baneberry	1.01	1.88	2.89	1.16	0.72	0.87	0.74	Jefferson
Bartlett	1.23	3.79	5.02	2.01	1.26	1.51	1.42	Shelby
Baxter	1.45	2.38	3.83	1.53	0.96	1.15	1.14	Putnam
Bell Buckle	0.21	2.23	2.44	0.98	0.61	0.73	0.84	Bedford
Belle Meade	0.35	3.84	4.19	1.68	1.05	1.26	1.06	Davidson
Bells	1.40	2.60	4.00	1.60	1.00	1.20	1.21	Crockett
Benton	0.60	2.58	3.18	1.27	0.80	0.95	0.84	Polk
Bethel Springs	0.61	2.20	2.81	1.12	0.70	0.84	0.66	McNairy
Big Sandy	0.81	2.82	3.63	1.45	0.91	1.09	0.96	Benton
Bluff City	1.33	2.35	3.68	1.47	0.92	1.10	1.13	Sullivan
Bolivar	0.79	2.15	2.94	1.18	0.74	0.88	0.88	Hardeman
Bradford	0.87	2.61	3.48	1.39	0.87	1.04	0.93	Gibson
Brentwood	0.59	2.57	3.16	1.26	0.79	0.95	0.93	Williamson
Brighton	0.29	2.92	3.21	1.28	0.80	0.96	0.83	Tipton
Bristol	2.35	2.35	4.70	1.88	1.18	1.41	1.45	Sullivan
Brownsville	1.25	2.11	3.36	1.34	0.84	1.01	1.02	Haywood
Bruceton	1.17	3.16	4.33	1.73	1.08	1.30	1.32	Carroll
Bulls Gap	0.79	2.41	3.20	1.28	0.80	0.96	0.98	Hawkins
Burns	0.29	2.86	3.15	1.26	0.79	0.95	0.86	Dickson
Byrdstown	0.74	2.53	3.27	1.31	0.82	0.98	0.79	Pickett
Calhoun	0.60	2.23	2.83	1.13	0.71	0.85	0.80	McMinn
Camden	0.48	2.82	3.30	1.32	0.83	0.99	0.91	Benton
Carthage	1.20	1.89	3.09	1.24	0.77	0.93	0.99	Smith
Cedar Hill	0.37	3.02	3.39	1.36	0.85	1.02	0.82	Robertson
Celina	0.92	2.90	3.82	1.53	0.96	1.15	1.20	Clay
Centerville	0.72	2.55	3.27	1.31	0.82	0.98	0.80	Hickman
Chapel Hill	1.40	3.14	4.54	1.82	1.14	1.36	1.29	Marshall
Charleston	0.52	2.43	2.95	1.18	0.74	0.89	0.87	Bradley
Charlotte	0.17	2.86	3.03	1.21	0.76	0.91	0.86	Dickson
Chattanooga	2.52	2.51	5.03	2.01	1.26	1.51	1.63	Hamilton
Church Hill	1.10	2.41	3.51	1.40	0.88	1.05	1.00	Hawkins
Clarksville	1.81	3.30	5.11	2.04	1.28	1.53	1.42	Montgomery
Cleveland	1.56	2.43	3.99	1.60	1.00	1.20	1.14	Bradley
Clifton	1.06	2.57	3.63	1.45	0.91	1.09	0.98	Wayne
Clinton	0.89	3.31	4.20	1.68	1.05	1.26	1.20	Anderson
Collegedale	1.08	3.06	4.14	1.66	1.03	1.24	1.27	Hamilton
Collierville	1.45	3.79	5.24	2.10	1.31	1.57	1.45	Shelby
Collinwood	1.56	2.57	4.13	1.65	1.03	1.24	1.18	Wayne
Columbia	0.89	2.78	3.67	1.47	0.92	1.10	1.03	Mauzy
Cookeville	0.71	2.38	3.09	1.24	0.77	0.93	0.98	Putnam
Copperhill	0.94	2.58	3.52	1.41	0.88	1.06	0.97	Polk

TABLE 15.17—ACTUAL AND EFFECTIVE PROPERTY TAX RATES, MUNICIPALITIES, 2001
(Continued)

Municipality	Actual tax rates			Effective tax rate by class of property			Weighted average effective rate	County
	County tax		Total tax rate	Commercial and industrial, real (40%)	Residential and farm, real (25%)	Commercial and industrial, personal (30%)		
	City tax rate	City in city rate						
Cornersville	0.97	3.14	4.11	1.64	1.03	1.23	1.07	Marshall
Cottage Grove	0.21	2.44	2.65	1.06	0.66	0.80	0.78	Henry
Covington	1.61	2.92	4.53	1.81	1.13	1.36	1.29	Tipton
Cowan	1.90	2.71	4.61	1.84	1.15	1.38	1.16	Franklin
Crossville	0.70	1.68	2.38	0.95	0.60	0.71	0.68	Cumberland
Cumberland City	0.86	2.49	3.35	1.34	0.84	1.01	1.00	Stewart
Cumberland Gap	0.09	2.60	2.69	1.08	0.67	0.81	0.75	Claiborne
Dandridge	1.00	1.88	2.88	1.15	0.72	0.86	0.90	Jefferson
Dayton	0.48	2.10	2.58	1.03	0.65	0.77	0.75	Rhea
Decatur	0.46	1.83	2.29	0.92	0.57	0.69	0.73	Meigs
Decaturville	1.30	1.65	2.95	1.18	0.74	0.89	0.81	DeKalb
Decherd	1.18	2.71	3.89	1.56	0.97	1.17	1.11	Franklin
Dickson	1.01	2.86	3.87	1.55	0.97	1.16	1.24	Dickson
Dover	0.75	2.49	3.24	1.30	0.81	0.97	0.95	Stewart
Dresden	1.22	2.44	3.66	1.46	0.92	1.10	0.96	Weakley
Ducktown	0.60	2.58	3.18	1.27	0.80	0.95	0.89	Polk
Dunlap	1.14	2.66	3.80	1.52	0.95	1.14	1.12	Sequatchie
Dyer	1.32	2.23	3.55	1.42	0.89	1.07	0.97	Gibson
Dyersburg	1.57	2.58	4.15	1.66	1.04	1.25	1.19	Dyer
Eagleville	0.79	2.78	3.57	1.43	0.89	1.07	0.97	Rutherford
East Ridge	1.06	3.06	4.12	1.65	1.03	1.24	1.24	Hamilton
Elizabethton	2.30	2.22	4.52	1.81	1.13	1.36	1.37	Carter
Elkton	0.35	3.27	3.62	1.45	0.91	1.09	1.03	Giles
Englewood	1.70	2.23	3.93	1.57	0.98	1.18	0.99	McMinn
Erin	1.25	3.15	4.40	1.76	1.10	1.32	1.34	Houston
Erwin	1.26	2.72	3.98	1.59	1.00	1.19	1.01	Unicoi
Estill Springs	0.84	2.71	3.55	1.42	0.89	1.07	0.87	Franklin
Etowah	1.69	2.23	3.92	1.57	0.98	1.18	1.05	McMinn
Fairview	0.72	2.57	3.29	1.32	0.82	0.99	0.92	Williamson
Fayetteville	1.49	2.03	3.52	1.41	0.88	1.06	1.12	Lincoln
Franklin	0.55	2.50	3.05	1.22	0.76	0.92	0.96	Williamson
Friendship	2.00	2.60	4.60	1.84	1.15	1.38	1.23	Crockett
Gainesboro	0.63	2.60	3.23	1.29	0.81	0.97	0.96	Jackson
Gallatin	1.32	2.54	3.86	1.54	0.97	1.16	1.07	Sumner
Galloway	0.50	1.85	2.35	0.94	0.59	0.71	0.76	Fayette
Gates	1.70	2.11	3.81	1.52	0.95	1.14	1.08	Lauderdale
Gatlinburg	0.18	1.20	1.38	0.55	0.34	0.41	0.44	Sevier
Germantown	1.30	3.79	5.09	2.04	1.27	1.53	1.38	Shelby
Gibson	0.87	2.23	3.10	1.24	0.78	0.93	0.80	Gibson
Gleason	1.42	2.44	3.86	1.54	0.97	1.16	0.90	Weakley
Goodlettsville (pt.)	0.22	3.84	4.06	1.62	1.02	1.22	1.35	Davidson
Goodlettsville (pt.)	0.22	2.54	2.76	1.10	0.69	0.83	0.68	Sumner
Gordonsville	1.00	1.89	2.89	1.16	0.72	0.87	0.91	Smith
Grand Junction (pt.)	0.84	1.85	2.69	1.08	0.67	0.81	0.92	Fayette
Grand Junction (pt.)	0.84	2.15	2.99	1.20	0.75	0.90	0.91	Hardeman
Graysville	1.50	2.10	3.60	1.44	0.90	1.08	0.87	Rhea
Greenbrier	1.05	3.02	4.07	1.63	1.02	1.22	0.96	Robertson
Greeneville	2.56	1.81	4.37	1.75	1.09	1.31	1.20	Greene
Greenfield	1.04	2.44	3.48	1.39	0.87	1.04	0.83	Weakley
Halls	1.53	2.11	3.64	1.46	0.91	1.09	1.13	Lauderdale
Harriman	1.78	2.11	3.89	1.56	0.97	1.17	1.22	Roane
Hartsville	0.88	2.69	3.57	1.43	0.89	1.07	1.10	Trousdale
Henderson	1.05	2.09	3.14	1.26	0.79	0.94	0.95	Chester
Hendersonville	0.65	2.54	3.19	1.28	0.80	0.96	0.82	Sumner

TABLE 15.17—ACTUAL AND EFFECTIVE PROPERTY TAX RATES, MUNICIPALITIES, 2001
(Continued)

Municipality	Actual tax rates			Effective tax rate by class of property			Weighted average effec- tive rate	County
	County			Commercial and industrial, real (40%)	Residential and farm, real (25%)	Commercial and industrial, personal (30%)		
	City tax rate	rate in city	Total tax rate					
Henning	2.10	2.11	4.21	1.68	1.05	1.26	1.25	Lauderdale
Henry	0.63	2.44	3.07	1.23	0.77	0.92	0.89	Henry
Hickory Valley	0.19	2.15	2.34	0.94	0.59	0.70	0.67	Hardeman
Hickory Withe	0.49	1.85	2.34	0.94	0.59	0.70	0.59	Fayette
Hohenwald	1.21	2.03	3.24	1.30	0.81	0.97	0.95	Lewis
Hollow Rock	0.76	3.16	3.92	1.57	0.98	1.18	1.06	Carroll
Hornbeak	0.72	2.58	3.30	1.32	0.83	0.99	0.78	Obion
Hornsby	0.29	2.15	2.44	0.98	0.61	0.73	0.69	Hardeman
Humboldt (pt.)	3.00	0.81	3.81	1.52	0.95	1.14	1.06	Gibson
Humboldt (pt.)	3.00	2.46	5.46	2.18	1.37	1.64	1.36	Madison
Huntingdon	1.34	2.83	4.17	1.67	1.04	1.25	1.23	Carroll
Huntland	1.10	2.71	3.81	1.52	0.95	1.14	0.99	Franklin
Huntsville	0.29	3.40	3.69	1.48	0.92	1.11	0.91	Scott
Iron City (pt.)	0.49	2.63	3.12	1.25	0.78	0.93	0.81	Lawrence
Iron City (pt.)	0.49	2.57	3.06	1.22	0.77	0.92	0.85	Wayne
Jackson	1.98	2.46	4.44	1.78	1.11	1.33	1.29	Madison
Jamestown	0.72	1.88	2.60	1.04	0.65	0.78	0.90	Fentress
Jasper	0.28	1.73	2.01	0.80	0.50	0.60	0.62	Marion
Jefferson City	0.80	1.88	2.68	1.07	0.67	0.80	0.85	Jefferson
Jellico	0.88	2.34	3.22	1.29	0.81	0.97	0.96	Campbell
Johnson City (pt.)	2.04	2.22	4.26	1.70	1.07	1.28	1.31	Carter
Johnson City (pt.)	2.04	2.35	4.39	1.76	1.10	1.32	1.51	Sullivan
Johnson City (pt.)	2.15	1.93	4.08	1.63	1.02	1.22	1.19	Washington
Jonesborough	1.53	1.93	3.46	1.38	0.87	1.04	0.97	Washington
Kenton (pt.)	1.34	2.24	3.58	1.43	0.90	1.07	0.92	Gibson
Kenton (pt.)	1.32	3.01	4.33	1.73	1.08	1.30	1.18	Obion
Kimball	0.10	1.73	1.83	0.73	0.46	0.55	0.60	Marion
Kingsport (pt.)	2.22	2.41	4.63	1.85	1.16	1.39	1.36	Hawkins
Kingsport (pt.)	2.22	2.35	4.57	1.83	1.14	1.37	1.40	Sullivan
Kingston	1.27	2.55	3.82	1.53	0.96	1.15	1.10	Roane
Kingston Springs	0.48	3.09	3.57	1.43	0.89	1.07	0.96	Cheatham
Knoxville	2.70	2.96	5.66	2.26	1.42	1.70	1.82	Knox
La Follette	0.87	2.34	3.21	1.28	0.80	0.96	0.98	Campbell
Lafayette	0.76	2.59	3.35	1.34	0.84	1.01	1.07	Macon
LaGrange	0.98	1.85	2.83	1.13	0.71	0.85	0.79	Fayette
Lake City (pt.)	1.50	3.32	4.82	1.93	1.21	1.45	1.47	Anderson
Lake City (pt.)	1.50	2.34	3.84	1.54	0.96	1.15	1.31	Campbell
Lakesite	0.34	3.06	3.40	1.36	0.85	1.02	0.93	Hamilton
LaVergne	0.50	2.78	3.28	1.31	0.82	0.98	0.93	Rutherford
Lawrenceburg	1.08	2.63	3.71	1.48	0.93	1.11	1.14	Lawrence
Lebanon	0.44	3.40	3.84	1.54	0.96	1.15	1.12	Wilson
Lenoir City	1.30	1.78	3.08	1.23	0.77	0.92	0.98	Loudon
Lewisburg	1.51	3.14	4.65	1.86	1.16	1.40	1.33	Marshall
Lexington	0.75	1.97	2.72	1.09	0.68	0.82	0.77	Henderson
Liberty	0.13	1.50	1.63	0.65	0.41	0.49	0.38	Decatur
Linden	0.40	2.78	3.18	1.27	0.80	0.95	0.96	Perry
Livingston	1.05	1.74	2.79	1.12	0.70	0.84	0.89	Overton
Lobelville	0.70	2.78	3.48	1.39	0.87	1.04	1.12	Perry
Lookout Mountain	1.50	3.06	4.56	1.82	1.14	1.37	1.17	Hamilton
Loretto	0.23	2.63	2.86	1.14	0.71	0.86	0.83	Lawrence
Loudon	0.88	1.80	2.68	1.07	0.67	0.80	0.88	Loudon
Lynchburg	0.07	2.18	2.25	0.90	0.56	0.68	0.74	Moore
Lynnville	0.71	3.27	3.98	1.59	1.00	1.19	1.05	Giles
McEwen	0.61	2.26	2.87	1.15	0.72	0.86	0.76	Humphreys

TABLE 15.17—ACTUAL AND EFFECTIVE PROPERTY TAX RATES, MUNICIPALITIES, 2001
(Continued)

Municipality	Actual tax rates			Effective tax rate by class of property			Weighted average effective rate	County
	County			Commercial and industrial, real (40%)	Residential and farm, real (25%)	Commercial and industrial, personal (30%)		
	City tax rate	tax in city	Total tax rate					
McKenzie (pt.)	0.83	2.65	3.48	1.39	0.87	1.04	1.02	Carroll
McKenzie (pt.)	0.90	2.44	3.34	1.34	0.84	1.00	1.01	Henry
McKenzie (pt.)	0.83	2.44	3.27	1.31	0.82	0.98	0.82	Weakley
McLemoresville	0.77	2.84	3.61	1.44	0.90	1.08	0.96	Carroll
McMinnville	1.94	2.48	4.42	1.77	1.11	1.33	1.33	Warren
Madisonville	0.41	2.22	2.63	1.05	0.66	0.79	0.67	Monroe
Manchester	2.45	2.63	5.08	2.03	1.27	1.52	1.46	Coffee
Martin	1.51	2.44	3.95	1.58	0.99	1.19	1.01	Weakley
Maryville	2.10	2.15	4.25	1.70	1.06	1.28	1.26	Blount
Mason	1.00	2.92	3.92	1.57	0.98	1.18	1.21	Tipton
Maury City	1.12	2.60	3.72	1.49	0.93	1.12	0.98	Crockett
Medina	1.85	2.23	4.08	1.63	1.02	1.22	1.08	Gibson
Memphis	3.23	3.79	7.02	2.81	1.76	2.11	2.23	Shelby
Middleton	0.59	2.15	2.74	1.10	0.69	0.82	0.83	Hardeman
Midtown	0.89	2.55	3.44	1.38	0.86	1.03	0.99	Roane
Milan	0.90	2.91	3.81	1.52	0.95	1.14	1.07	Gibson
Millersville (pt.)	0.65	3.02	3.67	1.47	0.92	1.10	0.81	Robertson
Millersville (pt.)	0.65	2.54	3.19	1.28	0.80	0.96	0.79	Sumner
Millington	1.23	3.79	5.02	2.01	1.26	1.51	1.56	Shelby
Mitchellville	0.82	2.54	3.36	1.34	0.84	1.01	0.86	Sumner
Monterey	0.97	2.38	3.35	1.34	0.84	1.01	1.06	Putnam
Morrison	0.13	2.48	2.61	1.04	0.65	0.78	0.74	Warren
Morristown	1.00	1.91	2.91	1.16	0.73	0.87	0.93	Hamblen
Moscow	0.79	1.85	2.64	1.06	0.66	0.79	0.86	Fayette
Mount Carmel	1.27	2.41	3.68	1.47	0.92	1.10	0.97	Hawkins
Mountain City	0.96	2.40	3.36	1.34	0.84	1.01	1.05	Johnson
Mt Pleasant	1.08	2.78	3.86	1.54	0.97	1.16	1.04	Maury
Munford	0.58	2.92	3.50	1.40	0.88	1.05	0.86	Tipton
Murfreesboro	1.90	2.78	4.68	1.87	1.17	1.40	1.33	Rutherford
Nashville	0.74	3.84	4.58	1.83	1.15	1.37	1.47	Davidson
New Hope	0.17	1.73	1.90	0.76	0.48	0.57	0.51	Marion
New Johnsonville	0.62	2.26	2.88	1.15	0.72	0.86	0.79	Humphreys
Newbern	1.24	2.58	3.82	1.53	0.96	1.15	1.05	Dyer
Newport	2.46	2.70	5.16	2.06	1.29	1.55	1.65	Cocke
Niota	1.00	2.23	3.23	1.29	0.81	0.97	0.86	McMinn
Nolensville	0.04	2.57	2.61	1.04	0.65	0.78	0.70	Williamson
Normandy	0.20	2.23	2.43	0.97	0.61	0.73	0.66	Bedford
Norris	1.89	3.32	5.21	2.08	1.30	1.56	1.27	Anderson
Oak Ridge (pt.)	2.65	3.14	5.79	2.32	1.45	1.74	1.61	Anderson
Oak Ridge (pt.)	2.65	2.11	4.76	1.90	1.19	1.43	1.30	Roane
Oakdale	2.00	3.34	5.34	2.14	1.34	1.60	1.68	Morgan
Oakland	0.21	1.85	2.06	0.82	0.52	0.62	0.57	Fayette
Obion	1.51	2.58	4.09	1.64	1.02	1.23	0.97	Obion
Oliver Springs (pt.)	1.25	3.32	4.57	1.83	1.14	1.37	1.24	Anderson
Oliver Springs (pt.)	1.25	3.34	4.59	1.84	1.15	1.38	1.38	Morgan
Oliver Springs (pt.)	1.25	2.55	3.80	1.52	0.95	1.14	1.11	Roane
Oneida	1.00	3.40	4.40	1.76	1.10	1.32	1.06	Scott
Paris	0.79	2.86	3.65	1.46	0.91	1.10	1.03	Henry
Parsons	1.01	1.65	2.66	1.06	0.67	0.80	0.74	DeKalb
Petersburg (pt.)	1.11	2.03	3.14	1.26	0.79	0.94	0.89	Lincoln
Petersburg (pt.)	1.06	3.14	4.20	1.68	1.05	1.26	1.12	Marshall
Pigeon Forge	0.12	1.20	1.32	0.53	0.33	0.40	0.46	Sevier
Pikeville	0.48	2.01	2.49	1.00	0.62	0.75	0.78	Bledsoe
Piperton	0.51	1.85	2.36	0.94	0.59	0.71	0.68	Fayette

TABLE 15.17—ACTUAL AND EFFECTIVE PROPERTY TAX RATES, MUNICIPALITIES, 2001
(Continued)

Municipality	Actual tax rates			Effective tax rate by class of property			Weighted average effec- tive rate	County
	County			Commercial and industrial, real (40%)	Residential and farm, real (25%)	Commercial and industrial, personal (30%)		
	City tax rate	tax in city	Total tax rate					
Pittman Center	0.42	1.20	1.62	0.65	0.41	0.49	0.44	Sevier
Portland	1.35	2.54	3.89	1.56	0.97	1.17	1.12	Sumner
Pulaski	0.70	3.27	3.97	1.59	0.99	1.19	1.21	Giles
Puryear	0.51	2.44	2.95	1.18	0.74	0.89	0.78	Henry
Red Bank	1.05	3.06	4.11	1.64	1.03	1.23	1.21	Hamilton
Red Boiling Spgs	1.60	2.59	4.19	1.68	1.05	1.26	1.32	Macon
Ridgely	1.66	2.70	4.36	1.74	1.09	1.31	1.19	Lake
Ridgeside	1.93	3.06	4.99	2.00	1.25	1.50	1.25	Hamilton
Ridgetop (pt.)	0.99	3.84	4.83	1.93	1.21	1.45	1.31	Davidson
Ridgetop (pt.)	0.99	3.02	4.01	1.60	1.00	1.20	0.89	Robertson
Ripley	1.59	2.11	3.70	1.48	0.93	1.11	1.15	Lauderdale
Rives	2.00	2.58	4.58	1.83	1.15	1.37	1.10	Obion
Rockwood	0.85	2.55	3.40	1.36	0.85	1.02	1.07	Roane
Rogersville	1.35	2.41	3.76	1.50	0.94	1.13	1.21	Hawkins
Rossville	0.89	1.85	2.74	1.10	0.69	0.82	0.89	Fayette
Rutherford	1.03	2.23	3.26	1.30	0.82	0.98	0.87	Gibson
Saint Joseph	0.20	2.63	2.83	1.13	0.71	0.85	0.78	Lawrence
Sardis	0.43	1.97	2.40	0.96	0.60	0.72	0.58	Henderson
Savannah	0.73	1.76	2.49	1.00	0.62	0.75	0.76	Hardin
Scotts Hill	0.39	1.65	2.04	0.82	0.51	0.61	0.49	DeKalb
Scotts Hill	0.38	1.97	2.35	0.94	0.59	0.71	0.64	Henderson
Selmer	0.72	2.20	2.92	1.17	0.73	0.88	0.78	McNairy
Sevierville	0.38	1.20	1.58	0.63	0.40	0.47	0.51	Sevier
Sharon	1.77	2.44	4.21	1.68	1.05	1.26	1.05	Weakley
Shelbyville	1.47	2.23	3.70	1.48	0.93	1.11	1.16	Bedford
Signal Mountain	1.65	3.06	4.71	1.88	1.18	1.41	1.23	Hamilton
Smithville	0.75	1.50	2.25	0.90	0.56	0.68	0.59	Decatur
Smyrna	0.83	2.78	3.61	1.44	0.90	1.08	1.00	Rutherford
Soddy Daisy	0.49	3.06	3.55	1.42	0.89	1.07	1.01	Hamilton
Somerville	0.54	1.85	2.39	0.96	0.60	0.72	0.75	Fayette
South Carthage	0.72	1.89	2.61	1.04	0.65	0.78	0.81	Smith
South Fulton	1.30	2.58	3.88	1.55	0.97	1.16	0.94	Obion
South Pittsburg	0.56	1.69	2.25	0.90	0.56	0.68	0.70	Marion
Sparta	1.26	1.99	3.25	1.30	0.81	0.98	1.04	White
Spring City	1.24	2.10	3.34	1.34	0.84	1.00	0.92	Rhea
Spring Hill (pt.)	0.31	2.78	3.09	1.24	0.77	0.93	0.89	Maur
Spring Hill (pt.)	0.28	2.57	2.85	1.14	0.71	0.86	0.72	Williamson
Springfield	1.14	3.02	4.16	1.66	1.04	1.25	1.07	Robertson
Stanton	0.66	2.11	2.77	1.11	0.69	0.83	0.88	Haywood
Surgoinsville	0.85	2.41	3.26	1.30	0.82	0.98	0.90	Hawkins
Sweetwater (pt.)	0.91	2.23	3.14	1.26	0.79	0.94	1.10	McMinn
Sweetwater (pt.)	0.91	2.22	3.13	1.25	0.78	0.94	0.79	Monroe
Tellico Plains	0.69	2.22	2.91	1.16	0.73	0.87	0.79	Monroe
Tennessee Ridge	1.00	3.15	4.15	1.66	1.04	1.25	1.02	Houston
Thompsons Station	0.15	2.57	2.72	1.09	0.68	0.82	0.70	Williamson
Three Way	0.68	2.46	3.14	1.26	0.79	0.94	0.80	Madison
Tiptonville	1.83	2.70	4.53	1.81	1.13	1.36	1.29	Lake
Toone	0.18	2.15	2.33	0.93	0.58	0.70	0.66	Hardeman
Tracy City	0.49	3.54	4.03	1.61	1.01	1.21	1.17	Grundy
Trenton	1.53	2.20	3.73	1.49	0.93	1.12	1.06	Gibson
Trezevant	0.69	2.84	3.53	1.41	0.88	1.06	0.97	Carroll
Trimble (pt.)	1.80	2.58	4.38	1.75	1.10	1.31	1.17	Dyer
Trimble (pt.)	1.80	2.58	4.38	1.75	1.10	1.31	1.20	Obion
Troy	1.70	2.58	4.28	1.71	1.07	1.28	1.06	Obion

TABLE 15.17—ACTUAL AND EFFECTIVE PROPERTY TAX RATES, MUNICIPALITIES, 2001
(Continued)

Municipality	Actual tax rates			Effective tax rate by class of property			Weighted average effec- tive rate	County
	County tax		Total tax rate	Commercial and industrial, real (40%)	Residential and farm, real (25%)	Commercial and industrial, personal (30%)		
	City tax rate	rate in city						
Tullahoma (pt.)	2.39	2.54	4.93	1.97	1.23	1.48	1.35	Coffee
Tullahoma (pt.)	2.39	2.46	4.85	1.94	1.21	1.46	1.20	Franklin
Union City	2.12	2.00	4.12	1.65	1.03	1.24	1.07	Obion
Vanleer	0.08	2.86	2.94	1.18	0.74	0.88	0.81	Dickson
Vonore	0.55	2.22	2.77	1.11	0.69	0.83	0.75	Monroe
Walden	0.58	3.06	3.64	1.46	0.91	1.09	0.94	Hamilton
Wartrace	0.86	2.23	3.09	1.24	0.77	0.93	0.91	Bedford
Watauga	0.35	2.22	2.57	1.03	0.64	0.77	0.74	Carter
Watertown	0.96	2.97	3.93	1.57	0.98	1.18	1.05	Wilson
Waverly	0.90	2.26	3.16	1.26	0.79	0.95	0.89	Humphreys
Waynesboro	1.42	2.57	3.99	1.60	1.00	1.20	1.13	Wayne
Westmoreland	1.19	2.54	3.73	1.49	0.93	1.12	1.02	Sumner
White Bluff	0.54	2.86	3.40	1.36	0.85	1.02	0.98	Dickson
White House (pt.)	1.40	3.02	4.42	1.77	1.11	1.33	1.11	Robertson
White House (pt.)	1.40	2.54	3.94	1.58	0.99	1.18	0.97	Sumner
White Pine (pt.)	0.91	1.91	2.82	1.13	0.71	0.85	1.12	Hamblen
White Pine (pt.)	0.91	1.88	2.79	1.12	0.70	0.84	0.91	Jefferson
Whiteville	0.78	2.15	2.93	1.17	0.73	0.88	0.99	Hardeman
Whitwell	0.15	1.73	1.88	0.75	0.47	0.56	0.55	Marion
Winchester (pt.)	0.99	2.46	3.45	1.38	0.86	1.04	0.93	Franklin
Woodbury	1.24	1.82	3.06	1.22	0.77	0.92	0.93	Cannon

Source: Tennessee State Board of Equalization, 2001 Tax Aggregate Report.

TABLE 15.18—TOTAL AND PER CAPITA GENERAL REVENUE OF STATE GOVERNMENTS, BY SOURCE, SOUTHEASTERN STATES, 2000

State	Total general revenue			Intergovernmental revenue			Taxes			Current charges			Miscellaneous general revenue		
	Total (thousands)	Per capita (dollars)	Per capita (dollars)	Total (thousands)	Per capita (dollars)	Per capita (dollars)	Total (thousands)	Per capita (dollars)	Per capita (dollars)	Total (thousands)	Per capita (dollars)	Per capita (dollars)	Total (thousands)	Per capita (dollars)	Per capita (dollars)
TENNESSEE	\$15,928,464	\$2,799.87	\$1,075.88	\$6,120,698	\$1,075.88	\$1,360.45	\$7,739,590	\$1,360.45	\$240.38	\$1,367,520	\$240.38	\$700,656	\$123.16		
Alabama	14,116,821	3,174.46	1,075.13	4,781,099	1,075.13	1,447.82	6,438,438	1,447.82	472.09	2,099,397	472.09	797,887	179.42		
Arkansas	9,118,341	3,411.28	1,023.03	2,734,557	1,023.03	1,822.13	4,870,561	1,822.13	334.78	894,864	334.78	618,359	231.34		
Florida	41,665,409	2,607.02	642.68	10,271,245	642.68	1,552.83	24,817,263	1,552.83	147.98	2,364,990	147.98	4,211,911	263.54		
Georgia	23,395,202	2,857.95	789.05	6,459,138	789.05	1,650.53	13,511,275	1,650.53	199.55	1,633,489	199.55	1,791,300	218.82		
Kentucky	14,648,458	3,624.06	1,073.88	4,340,617	1,073.88	1,903.66	7,694,610	1,903.66	378.22	1,528,762	378.22	1,084,469	268.30		
Louisiana	14,872,388	3,327.90	1,070.74	4,785,120	1,070.74	1,457.23	6,512,382	1,457.23	505.54	2,259,278	505.54	1,315,608	294.39		
Mississippi	9,635,757	3,386.91	1,219.54	3,469,583	1,219.54	1,656.10	4,711,594	1,656.10	318.55	906,282	318.55	548,298	192.72		
North Carolina	27,762,320	3,449.16	1,067.30	8,590,697	1,067.30	1,902.77	15,315,386	1,902.77	296.35	2,385,340	296.35	1,470,897	182.74		
South Carolina	13,317,180	3,319.34	1,091.48	4,379,015	1,091.48	1,590.58	6,381,391	1,590.58	434.02	1,741,275	434.02	815,499	203.26		
Virginia	22,714,771	3,208.75	630.89	4,466,096	630.89	1,786.70	12,648,035	1,786.70	647.606	3,216,110	647.606	2,384,530	336.85		
West Virginia	7,031,879	3,889.31	1,330.90	2,406,274	1,330.90	1,849.15	3,343,266	1,849.15	358.19	647,606	358.19	634,733	351.07		

Source: U.S. Census Bureau, 2000 State Government Finance Data Internet site <<http://www.census.gov/govs/www/state00.html>>.

TABLE 15.19—TOTAL AND PER CAPITA STATE TAX REVENUE, BY SOURCE, SOUTHEASTERN STATES, FISCAL YEAR 2000

State	Total tax revenue		General sales		Selective sales		License taxes		Individual income tax		Corporate income tax		Other taxes	
	(thousands)	(dollars)	(thousands)	(dollars)	(thousands)	(dollars)	(thousands)	(dollars)	(thousands)	(dollars)	(thousands)	(dollars)	(thousands)	(dollars)
TENNESSEE	\$7,739,590	\$1,360.45	\$4,446,160	\$781.54	\$1,359,164	\$238.91	\$898,509	\$157.94	\$180,278	\$31.69	\$613,924	\$107.91	\$241,555	\$42.46
Alabama	6,438,438	1,447.82	1,701,885	382.70	1,526,560	343.28	541,645	121.80	2,071,433	465.80	243,099	54.67	353,816	79.56
Arkansas	4,870,561	1,822.13	1,706,645	638.48	656,238	245.51	259,381	97.04	1,470,012	549.95	236,969	88.65	541,316	202.51
Florida	24,817,263	1,552.83	15,010,888	939.24	4,120,285	257.81	1,504,990	94.17	0	0	1,182,796	74.01	2,998,304	187.61
Georgia	13,511,275	1,650.53	4,630,179	565.62	1,115,893	136.32	466,985	57.05	6,364,586	777.50	712,421	87.03	221,211	27.02
Kentucky	7,694,610	1,903.66	2,171,609	537.26	1,340,618	331.67	537,289	132.93	2,701,616	668.39	306,450	75.82	637,028	157.60
Louisiana	6,512,382	1,457.23	2,060,822	461.14	1,657,914	370.98	490,128	109.67	1,582,260	354.05	222,008	49.68	499,250	111.71
Mississippi	4,711,594	1,656.10	2,333,384	820.17	813,552	285.96	278,803	98.00	1,006,662	353.84	227,716	80.04	51,477	18.09
North Carolina	15,315,386	1,902.77	3,374,566	419.25	2,566,573	318.87	742,650	92.27	7,209,670	895.72	1,197,162	148.73	224,765	27.92
South Carolina	6,381,391	1,590.58	2,458,308	612.74	782,547	195.05	375,162	93.51	2,445,559	609.56	227,161	56.62	92,654	23.09
Virginia	12,648,035	1,786.70	2,471,938	349.19	1,880,149	265.60	513,765	72.58	6,828,901	964.67	565,909	79.94	387,373	54.72
West Virginia	3,343,266	1,849.15	917,050	507.22	883,055	488.42	174,260	96.38	965,721	534.14	217,793	120.46	185,387	102.54

Source: U.S. Census Bureau, 2000 State Government Finance Data Internet site <<http://www.census.gov/govs/www/state00.html>>.

TABLE 15.20—TOTAL AND PER CAPITA GENERAL EXPENDITURES OF STATE GOVERNMENTS, BY FUNCTION, SOUTHEASTERN STATES, 2000

State	Total general expenditure	Total expenditure (in thousands of dollars)										Government administration	General debt	Other
		Education	Public welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources	Parks and recreation	Government administration			
TENNESSEE	\$15,821,917	\$5,512,784	\$5,211,056	\$366,739	\$633,691	\$1,501,301	\$118,178	\$449,107	\$228,869	\$119,325	\$456,678	\$190,470	\$1,033,719	
Alabama	14,399,604	6,224,938	3,484,564	1,021,054	598,894	1,076,311	117,831	278,856	194,417	11,326	345,023	275,930	770,460	
Arkansas	8,966,540	3,976,336	1,986,866	383,938	290,306	745,972	73,341	275,158	204,582	78,074	336,271	120,631	495,065	
Florida	42,485,698	14,360,657	9,161,608	610,607	2,678,698	3,811,104	369,837	2,218,703	1,438,116	167,229	1,903,199	1,075,902	4,690,038	
Georgia	23,091,711	10,458,952	5,469,166	668,219	843,258	1,586,703	194,726	1,007,576	505,131	134,272	577,261	386,561	1,259,886	
Kentucky	14,196,788	5,179,916	4,080,749	451,087	419,625	1,525,672	184,803	412,032	270,399	115,380	547,842	360,284	648,999	
Louisiana	14,782,739	5,399,754	3,097,181	1,376,198	478,003	1,100,612	244,348	530,955	374,078	193,040	461,509	411,003	1,116,058	
Mississippi	10,049,045	3,475,688	2,532,682	598,815	291,496	964,873	68,782	256,750	232,460	50,249	222,958	182,474	1,171,818	
North Carolina	27,241,758	11,274,133	5,826,871	1,247,695	886,520	2,314,238	363,882	907,378	568,173	153,330	752,756	585,449	2,361,333	
South Carolina	14,194,639	5,011,288	3,458,383	772,952	645,473	1,178,207	217,311	437,104	250,110	62,649	344,458	259,121	1,557,583	
Virginia	22,608,544	8,718,796	4,022,306	1,433,577	642,384	2,354,282	511,285	1,123,734	182,870	76,528	989,520	791,644	1,761,618	
West Virginia	6,490,241	2,295,556	1,761,509	88,518	152,559	837,624	52,445	156,190	151,074	54,581	334,605	206,501	399,079	
Per capita expenditure (in dollars)														
TENNESSEE	\$2,781.14	\$969.03	\$915.99	\$64.46	\$111.39	\$263.90	\$20.77	\$78.94	\$40.23	\$20.97	\$80.27	\$33.48	\$181.70	
Alabama	3,238.05	1,399.81	783.58	229.61	134.67	242.03	26.50	62.71	43.72	2.55	77.59	62.05	173.25	
Arkansas	3,354.49	1,487.59	743.31	143.64	108.61	279.08	27.44	102.94	76.54	29.21	125.80	45.13	185.21	
Florida	2,658.35	898.55	573.25	38.21	167.61	238.46	23.14	138.83	89.98	10.46	119.08	67.32	293.46	
Georgia	2,820.88	1,277.66	668.11	81.63	103.01	193.83	23.79	123.09	61.71	16.40	70.52	47.22	153.91	
Kentucky	3,512.32	1,281.52	1,009.59	111.60	103.82	377.45	45.72	101.94	66.90	28.55	135.54	89.14	160.56	
Louisiana	3,307.84	1,208.27	693.04	307.94	106.96	246.28	54.68	118.81	83.71	43.20	103.27	91.97	249.73	
Mississippi	3,532.18	1,221.68	890.22	210.48	102.46	339.15	24.18	90.25	81.71	17.66	78.37	64.14	411.89	
North Carolina	3,384.49	1,400.69	723.92	155.01	110.14	287.52	45.21	112.73	70.59	19.05	93.52	72.74	293.37	
South Carolina	3,538.05	1,249.07	862.01	192.66	160.89	293.67	54.17	108.95	62.34	15.62	85.86	64.59	388.23	
Virginia	3,193.75	1,231.64	568.20	202.51	90.75	332.57	72.23	158.74	25.83	10.81	139.78	111.83	248.85	
West Virginia	3,589.74	1,269.67	974.29	48.96	84.38	463.29	29.01	86.39	83.56	30.19	185.07	114.22	220.73	

Source: U.S. Census Bureau, 2000 State Government Finance Data, Internet site <<http://www.census.gov/govs/www/state00.html>>.

TABLE 15.21—FEDERAL GOVERNMENT EXPENDITURES AND RANK BY STATE, SOUTHEASTERN STATES, FISCAL YEAR 2001

State	Per capita federal expenditure		Federal expenditure (millions of dollars)						Salaries and wages
	Amount	Rank	Total	Retirement and disability	Other direct payments	Grants	Procurement		
TENNESSEE	\$6,460.88	19	\$36,758	\$12,954	\$8,031	\$7,027	\$5,811	\$2,935	
Alabama	7,128.34	11	31,700	11,460	6,843	5,298	5,204	2,895	
Arkansas	6,221.33	27	16,632	6,666	4,648	3,448	692	1,178	
Florida	6,256.79	25	99,998	42,718	26,340	13,666	8,859	8,415	
Georgia	5,780.33	35	47,320	15,578	9,500	7,929	7,382	6,931	
Kentucky	6,392.04	22	25,835	9,729	5,443	5,100	2,759	2,805	
Louisiana	6,224.34	26	27,816	9,091	7,617	6,173	2,625	2,310	
Mississippi	7,105.12	12	20,212	6,621	5,756	4,246	1,863	1,725	
North Carolina	5,535.52	38	44,557	17,514	9,265	9,122	3,154	5,502	
South Carolina	6,150.22	29	24,675	9,502	4,763	4,730	3,155	2,526	
Virginia	10,066.71	3	71,257	18,071	7,998	5,908	26,935	12,345	
West Virginia	6,934.97	15	12,541	5,359	2,679	2,971	527	1,005	

Note: Detail may not add to total due to independent rounding. Federal funds for loans and insurance are excluded. States and the District of Columbia were ranked from largest per capita amount of federal expenditure (1) to smallest per capita amount of federal expenditure (51).

Source: U.S. Census Bureau, Consolidated Federal Funds Report for Fiscal Year 2001.

TABLE 15.22—FEDERAL GOVERNMENT EXPENDITURES FOR GRANTS BY SELECTED AGENCY, SOUTHEASTERN STATES, FISCAL YEAR 2001 [In thousands of dollars]

State	Total	Dept. of Agriculture	Dept. of Defense	Dept. of Education	Dept. of Energy	Environmental Protection Agency	Federal Emergency Management Agency
TENNESSEE	\$7,026,737	\$376,886	\$11,994	\$547,752	\$19,025	\$31,235	\$19,258
Alabama	5,297,519	386,950	18,425	499,909	31,986	54,490	38,834
Arkansas	3,448,473	294,874	29,238	310,843	2,402	36,262	195,084
Florida	13,665,898	918,406	116,668	1,441,880	38,820	117,565	515,942
Georgia	7,929,193	686,107	33,539	819,243	37,126	66,447	16,918
Kentucky	5,100,060	312,341	17,973	474,573	9,455	42,703	23,594
Louisiana	6,172,670	447,613	60,433	582,398	7,302	68,112	113,502
Mississippi	4,246,476	425,150	18,702	386,513	8,040	43,254	50,919
North Carolina	9,122,484	537,131	37,868	735,093	16,793	99,797	127,607
South Carolina	4,729,934	304,040	61,998	433,365	31,629	57,098	13,425
Virginia	5,908,475	390,167	81,952	665,880	35,519	88,993	31,318
West Virginia	2,970,765	146,490	24,462	242,872	13,028	67,280	62,368

State	Dept. of Health and Human Services	Dept. of Housing and Urban Development	Dept. of Labor	National Science Foundation	Dept. of Transportation	Dept. of Veterans Affairs	Other
TENNESSEE	\$4,737,037	\$78,766	\$144,973	\$25,512	\$694,842	\$3,819	\$335,638
Alabama	3,005,923	73,473	126,077	25,962	780,973	6,055	248,462
Arkansas	1,932,050	32,841	87,576	10,936	443,097	1,247	72,023
Florida	7,871,198	232,055	265,189	99,631	1,571,839	5,687	471,018
Georgia	4,716,313	123,915	156,368	74,414	933,301	10,198	255,304
Kentucky	3,217,789	90,713	105,389	21,261	590,207	5,130	188,932
Louisiana	3,917,238	140,269	116,668	23,023	529,376	5,427	161,309
Mississippi	2,529,129	52,021	76,969	22,777	491,928	10,582	130,492
North Carolina	5,998,487	117,200	185,247	76,640	952,835	2,663	235,123
South Carolina	2,984,006	63,993	85,823	27,043	502,514	4,945	160,055
Virginia	2,839,546	79,446	254,667	91,402	1,047,334	3,567	298,684
West Virginia	1,649,967	40,053	75,262	68,703	382,082	958	197,240

Source: U.S. Census Bureau, Consolidated Federal Funds Report for Fiscal Year 2001.

TABLE 15.23—STATE GENERAL FUND RESOURCES, EXPENDITURES, AND BALANCE, SOUTHEASTERN STATES, 1998—2001 [In millions of dollars]

State	Resources ^{1,2}				Expenditures ²				Balance ³			
	2001	2000	1999	1998	2001	2000	1999	1998	2001	2000	1999	1998
TENNESSEE	\$7,244	\$6,682	\$6,394	\$6,259	\$7,231	\$6,593	\$6,278	\$5,816	\$0	\$52	\$90	\$349
Alabama	5,268	5,317	4,991	4,739	5,248	5,215	4,919	4,688	20	101	72	51
Arkansas	3,261	3,177	3,050	2,903	3,261	3,177	3,009	2,844 ^a	0	0	40	59
Florida	20,465	19,044	18,318	17,479	20,465	18,554	17,952	17,078	0	490	366	401
Georgia	17,279	15,581	14,174	13,606	14,770	13,782	13,013	12,403	1,128 ^a	2,509 ^a	1,161	1,203
Kentucky	7,124	6,782	6,593	6,689	7,124	6,549	6,537	5,958	0	175	64	356
Louisiana	6,216	5,966	5,830	5,942	6,227	5,909	5,818	5,771	0 ^a	-81 ^a	-30	94
Mississippi	3,634	3,460	3,382	3,136	3,633	3,435	3,138	2,933	1	26	124	101
North Carolina	13,720	14,100	13,477	12,305	13,720	13,854	12,962	11,436	0	0	297	115 ^a
South Carolina	5,794	5,730	5,447	5,420	5,644	5,156	4,724	4,904	150 ^a	574 ^a	723 ^a	517 ^a
Virginia	12,652	11,935	10,679	9,306	12,339	11,282	10,194	8,335	314	653	485	971
West Virginia	2,870	2,802	2,767	2,678	2,864	2,639	2,606	2,543	0	148	156	125

Note: 2001 data are estimated. General funds exclude special funds earmarked for particular purposes, such as highway trust funds and federal funds; they support most on-going broad-based state services, and are available for appropriation to support any governmental activity.

1. Includes funds budgeted, adjustments, and balances from previous year.
2. May or may not include budget stabilization fund transfers, depending on state accounting practices.
3. Resources less expenditures.
 - a. Ending balance is held in a budget stabilization fund.

Source: U.S. Census Bureau, Statistical Abstract of the United States, 2001 from National Association of State Budget Officers, Washington, DC, 2000 State Expenditure Report, and National Governors' Association and NASBO, Fiscal Survey of the States, semi-annual (copyright), used by special permission.

TABLE 15.24—FEDERAL INDIVIDUAL INCOME TAX RETURNS, SOUTHEASTERN STATES AND UNITED STATES, 1998

State	Number of returns ¹ (1,000)	Adjusted gross income ²	Income tax	
			Total ³ (millions)	Per capita
TENNESSEE	2,492	\$93,660	\$13,129	\$2,417
Alabama	1,880	66,477	8,565	1,968
Arkansas	1,096	35,790	4,400	1,734
Florida	7,076	298,976	46,836	3,140
Georgia	3,471	144,775	20,416	2,672
Kentucky	1,694	60,045	7,620	1,936
Louisiana	1,847	64,332	8,630	1,975
Mississippi	1,154	35,837	4,266	1,550
North Carolina	3,516	136,960	18,059	2,393
South Carolina	1,748	62,047	7,839	2,044
Virginia	3,198	145,882	21,133	3,112
West Virginia	740	23,574	2,813	1,553
UNITED STATES	125,394	5,381,508	792,296	2,931

Note: Per capita amounts calculated using resident population as of July 1.

1. Includes returns constructed by Internal Revenue Service for certain self-employment tax returns.
2. Less deficit.
3. Includes additional tax for tax preferences, self-employment tax, tax from investment credit recapture and other income-related taxes. Total is before earned income credit.

Source: U.S. Internal Revenue Service, Statistics of Income Bulletin, Quarterly.

TABLE 15.25—AMOUNT OF INTERNAL REVENUE REFUNDS, INCLUDING INTEREST, SOUTHEASTERN STATES AND UNITED STATES, FISCAL YEAR 2001¹ [In thousands of dollars]

Area	Total Internal Revenue refunds ^{1,2}	Amounts refunded by type of tax					
		Corporation income tax ^{1,3}	Individual income tax ^{1,3,4}	Employment taxes ⁵	Estate tax	Gift tax	Excise taxes ^{2,6}
TENNESSEE	\$5,122,940	\$959,854	\$4,068,431	\$70,703	\$16,477	\$351	\$7,124
Alabama	3,179,722	51,232	3,086,141	19,315	5,741	353	16,936
Arkansas	1,720,716	36,334	1,667,633	14,991	844	12	902
Florida	13,020,407	1,105,959	11,687,870	145,514	60,855	9,915	10,292
Georgia	7,454,876	1,340,324	6,002,626	92,804	12,543	2,131	4,449
Kentucky	2,695,063	45,612	2,614,705	20,823	10,111	280	3,533
Louisiana	3,425,962	359,107	3,033,060	24,884	5,548	125	3,238
Mississippi	1,933,771	33,413	1,875,456	21,764	2,465	128	545
North Carolina	6,323,397	682,393	5,561,667	58,472	11,224	685	8,956
South Carolina	2,827,245	70,319	2,721,546	28,448	4,678	90	2,163
Virginia	5,853,066	495,651	5,251,294	80,099	18,542	1,459	6,021
West Virginia	1,131,222	18,401	1,104,784	6,016	957	-9	1,073
UNITED STATES	253,920,039	37,939,963	206,823,992	6,284,234	848,899	75,013	1,947,938

Note: Detail may not add to totals because of rounding. Generally, classification by state is based on the taxpayer's address or the location of the principal office or place of business. However, some individuals may have used the address of a tax attorney or accountant or a business address. Such addresses may have been located in a state other than the state of residence (for individuals) or location (for businesses).

1. Includes interest paid to corporations and to individuals. Represents overpayment refunds, refunds resulting from examination activity, and other refunds required by law, including advance individual income tax refunds.
2. Includes excise tax refunds by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms.
3. Includes refunds of tax on business income of tax-exempt organizations.
4. Excludes earned income credit refunds (after advance payments and offsets). Includes refunds paid on estate and trust income tax returns including interest paid and direct deposit refunds of individual income tax. The average individual income tax refund (based on Forms 1040, 1040A, and 1040EZ), excluding earned income credit refunds, was \$1,136.
5. Includes refunds of income tax withheld and refunds of and credits for old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), except for excess credits, and on self-employment income under the Self-Employment Insurance Contributions Act (SECA), as well as for railroad retirement taxes under the Railroad Retirement Tax Act (RRTA) and unemployment taxes under the Federal Unemployment Tax Act (FUTA).
6. Data by state include credits and claims for gasoline and lubricating oil.

Source: U.S. Internal Revenue Service, IRS Data Book, FY 2001, Publication 55b.

TABLE 15.26—INTERNAL REVENUE GROSS COLLECTIONS, SOUTHEASTERN STATES AND UNITED STATES, FISCAL YEAR 2001¹ [In thousands of dollars]

Area	Total Internal Revenue collections ²	Individual income and employment taxes										Excise taxes ²		
		Corporation income tax ³	Total ^{4,5}	Income tax not withheld and SECA tax ^{4,5}	Income tax withheld and FICA tax ⁴	Railroad retirement tax	Unemployment insurance tax	Estate tax	Gift tax					
TENNESSEE	\$36,521,752	\$2,945,820	\$32,770,654	\$5,507,010	\$27,099,581	\$24,774	\$139,288	\$290,202	\$44,091	\$470,986				
Alabama	18,181,072	1,064,539	16,779,861	3,544,933	13,150,710	2,966	81,253	165,091	40,017	131,564				
Arkansas	19,003,904	3,938,372	14,485,245	2,095,505	12,266,212	2,051	121,477	70,875	93,892	415,520				
Florida	99,792,502	5,365,654	91,262,430	27,255,180	62,942,747	701,457	363,047	1,975,969	315,161	873,287				
Georgia	58,765,670	6,585,122	49,635,188	9,363,639	40,036,919	4,466	230,164	373,466	46,025	2,125,868				
Kentucky	17,771,510	1,215,259	16,061,667	3,206,803	12,776,786	6,170	71,908	211,713	14,262	268,609				
Louisiana	19,218,149	987,891	17,775,613	3,882,629	13,812,670	5,838	74,476	216,827	18,152	219,666				
Mississippi	9,317,751	456,355	8,548,618	1,900,838	6,603,798	1,820	42,162	95,548	6,575	210,655				
North Carolina	46,931,200	5,620,495	40,507,056	7,967,319	32,326,969	4,154	208,614	509,343	62,546	231,760				
South Carolina	16,345,480	998,081	15,017,073	3,202,091	11,736,203	1,490	77,288	207,699	11,779	110,849				
Virginia	51,376,330	4,024,677	45,413,406	9,215,854	35,472,027	558,998	166,527	565,147	66,946	1,306,154				
West Virginia	5,095,789	210,771	4,733,115	1,068,091	3,644,263	344	20,416	62,674	8,703	80,526				
UNITED STATES	2,128,831,182	186,731,643	1,860,432,775	419,408,308	1,429,257,729	4,702,645	7,064,093	25,289,663	3,958,253	52,418,848				

Note: Detail may not add to totals because of rounding. Amounts include adjustments to prior years made in Fiscal Year 2001.

1. Tax collections shown for states do not indicate the Federal tax burden of each, since, in many instances, taxes are collected in one state from residents of, or operations in, another.
2. Excludes excise taxes collected by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms.
3. Includes tax-exempt organization business income taxes.
4. Collections of individual income tax (withheld and not withheld) include old-age, survivors, disability, and hospital insurance (OASDI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), and on self-employment income under the Self-Employment Insurance Contributions Act (SECA). Collections of individual income tax include Presidential Election Campaign Fund contributions.
5. Includes estimated tax not shown separately; also includes estate and trust income tax collections.

Source: U.S. Internal Revenue Service, IRS Data Book, FY 2001, Publication 55b.