

The Schoolhouse Squeeze 2014 State Cuts, Lost Property Values Still Pinch School Districts

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Overview

Georgia's 180 school districts continue to face enormous financial pressures. The Georgia Legislature cut more than \$8.4 billion in funding for public schools in recent years. At the same time, local funding for schools slipped precipitously following the plunge in property values triggered by the Great Recession. The growing number of students in poverty compounds the challenges that districts confront. While grappling with these combined pressures, districts are also working hard to increase student achievement.

These pressures threaten Georgia's economy. The state needs a highly educated workforce to fill the needs of fast-growing, high-wage industries but its investment in building one falls far short of other states: Georgia is 35th in the nation in spending per student and invests nearly \$1,400 less per student than the national average of \$10,608.\text{1Without} additional funding, Georgia's educators will struggle to meet the ambitious goals policymakers set to improve student learning and to meet industry's needs.

- The General Assembly shortchanged districts an average of \$439 per student for the 2014-2015 school year by providing less money than called for under the state's funding formula, the primary source of state money for public schools.
- State funding per student fell an average of 12 percent from 2002 to 2015 in inflation-adjusted dollars.
- Local revenue per student declined in 89 districts by an average of 20 percent in inflation-adjusted dollars. These districts enroll nearly 80 percent of public school students.

The data sources in this report's tables are detailed in the appendix section that follows the end notes.

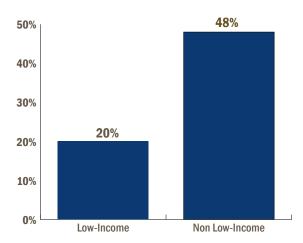
Growing Student Needs: More Students in Poverty

Georgia's schools serve more than 1 million low-income students. In the 2013-2014 school year, more than 62 percent of the students in public schools participated in the federal free and reduced lunch program, which provides meals to financially needy students.² About 970,000 students came from families with incomes low enough to qualify for free lunch.³ Georgia is home to the seventh-highest percentage of low-income students in the nation.⁴

Low-income students are more likely to require additional support to reach the same high levels of achievement as students from families that are better off. They are more likely to enter school behind in literacy and math and the gap between them and students who are not poor persists throughout their school years. Chart 1 shows the gap between the percentage of low-income eighth graders in Georgia who scored at the proficient level or higher in reading on the National Assessment of Educational Progress (NAEP) exam in 2013 and the percentage of non-poor students who did so.

chart 1 2013 NAEP Eighth Grade Reading in Georgia

Percent Proficient or Advanced by Income



U.S. Department of Education, National Center for Education Statistics, National Assessment of Educational Progress, 2013⁵

The 2013 high school graduation rate for low-income students was 63.4 percent, well below the state average of 71.5 percent.6

This gap can be narrowed by providing these students with highly skilled teachers, smaller class sizes, especially in early grades, and high-quality after-school and summer learning programs. Most states direct more money to these students to implement these and similar strategies. Georgia does not.⁷ The state cannot leave these children behind and still develop a skilled workforce.

Funding Georgia's Schools: Where the Money Comes From

Georgia's public schools rely on two primary sources of funding: the state's general fund and local property taxes. The federal government provided about 8 percent of Georgia school funding in the 2013 fiscal year, the most recent year available. The state contributed about 51 percent and local taxpayers covered nearly 41 percent that year. This is a shift from the recent past when the state covered a larger share of the cost of public education. State dollars paid for about 56 percent of the total cost of public education in the 2002 fiscal year, while local funding accounted for 38 percent and federal dollars covered less than 6 percent.

Income tax revenue is the primary source for the state's general fund, which in turn is the main source of state money for public schools. Most state dollars are distributed to school districts through the Quality Basic Education (QBE) formula, approved by lawmakers in 1985. The formula is a calculation based on total enrollment and student characteristics, such as the number of students enrolled in gifted and talented or special education classes. Its purpose is to identify the amount of money each district requires to provide a quality education to its students.

Each school district taxes property in its jurisdiction to generate money for its schools. Forty percent of the value of each parcel is taxed, with a few exceptions, including houses of worship. Senior citizens are also exempt from paying property taxes in some districts. The state constitution requires districts to set a millage rate, or a tax rate, of at least 5 percent. One mill equals one dollar of tax on every thousand dollars of taxable value. Millage rates are capped at 20 percent in Georgia, though a small number of districts are exempt from the cap.9 District leaders can ask voters to approve millage rates above 20.

Thirteen years of Cuts: The State's Disinvestment in Public Education

The Legislature underfunded schools every year since 2003. Lawmakers disregarded the amount the QBE formula determined should be appropriated for each district to provide a quality education to its students and budgeted far less. In recent years, the gap between the amount the formula calculated and Legislature provided became huge. Each year from 2010 to 2014, Georgia shortchanged public schools by \$1 billion. The Legislature is providing \$746 million less in the 2015 fiscal year than the formula calculates is necessary.

QBE Formula Cuts Continue for the 2014-2015 School Year

School districts would receive an average of \$439 more for each full-time equivalent student if the Legislature provided the full amount calculated by the formula. That's a loss of nearly \$11,000 in a class of 25. It is a loss of more than \$285,000 in a school of 650 students. That money could be used to reduce class sizes, provide teacher training, or purchase technology that enables more individualized instruction. It could cover the basics, ensuring every student gets access to books and other learning materials and teachers are not left to buy paper, pens and other supplies with their own money.

Many districts are losing much more than an average of \$439 per student. The funding formula is down by \$500 or more per student in 46 districts. Table 1 lists the districts with the largest reduction per student by that measure. The column on the right shows in all but one of these districts, the majority of students come from families with incomes low enough to qualify for the federal free and reduced lunch program.

Table 1 Disticts With the Largest QBE Cut Per Student

	District Name	QBE Cut per Student	% Free & Reduced Lunch Students
1.	Taliaferro County	\$(620.80)	93.6%
2.	Trion Clty	\$(594.45)	43.9%
3.	Quitman County	\$(577.37)	99.1%
4.	Atkinson County	\$(571.69)	85.0%
5.	Pelham City	\$(570.78)	92.1%
6.	Clay County	\$(557.81)	98.0%
7.	Madison County	\$(556.25)	62.3%
8.	Bacon County	\$(548.97)	68.0%
9.	Floyd County	\$(546.27)	59.3%
10.	Webster County	\$(543.86)	81.0%
11.	Chattahoochee County	\$(542.44)	66.5%
12.	Commerce City	\$(539.64)	61.6%
13.	Jenkins County	\$(537.53)	100%
14.	Wheeler County	\$(536.39)	75.6%
15.	Turner County	\$(531.57)	95.6%
16.	Irwin County	\$(531.52)	69.1%
17.	Haralson County	\$(529.24)	77.2%
18.	Lanier County	\$(527.34)	73.4%
19.	Jefferson County	\$(526.13)	85.2%
20.	Bleckley County	\$(525.72)	60.3%

GBPI calculated the austerity cut per student based on data from the Georgia Department of Education; Free and Reduced Lunch enrollment data are from the Georgia Department of Education

Thirteen-Year Squeeze Costs Georgia Schools \$8.4 Billion

The cumulative shortfall in the QBE funding formula since 2003 is \$8.4 billion. No district is spared, and the cuts have been applied without regard for the needs of students or the ability of districts to raise more money locally. The districts with the largest cumulative cuts from the funding formula are shown in Table 2. Because the formula is based on student enrollment, these districts include the largest in the state.

Table 2 20 Districts with Largest Cumulative QBE Cuts Since 2003

	District Name	Cumulative Cut 2003-2015
1.	Gwinnett County	\$(815,691,789)
2.	Cobb County	\$(537,118,239)
3.	Dekalb County	\$(485,553,784)
4.	Fulton County	\$(363,896,495)
5.	Clayton County	\$(255,869,177)
6.	Henry County	\$(200,970,137)
7.	Atlanta Public Schools	\$(195,461,582)
8.	Cherokee County	\$(190,413,216)
9.	Muscogee County	\$(177,956,985)
10.	Richmond County	\$(172,931,896)
11.	Chatham County	\$(156,442,326)
12.	Forsyth County	\$(154,848,583)
13.	Houston County	\$(144,427,772)
14.	Paulding County	\$(141,205,930)
15.	Hall County	\$(139,725,398)
16.	Douglas County	\$(113,670,720
17.	Bibb County	\$(123,735,897)
18.	Columbia County	\$(115,044,738)
19.	Fayette County	\$(112,001,726)
20.	Coweta County	\$(109,189,203)

GBPI calculation is based on data from the Georgia Department of Education

State's Share of Funding for Public Schools Shrinks

The Legislature's failure to fully fund the QBE formula results in fewer state dollars for students. State funding per full-time equivalent student fell from an average of \$5,088 in fiscal year 2002 to \$4,480 in 2015 in inflation-adjusted dollars, a decline of 12 percent. In 46 districts state funding per student fell by 20 percent or more. Table 3 shows most of the 20 districts with the largest percentage loss of state money are also home to high percentages of low-income students.

Table 3 Districts with the Largest Declines in State Funding Per Student

	District Name	% Change State Funding per FTE FY 2002-2015	% Free and Reduced Lunch Students
1.	Greene County	-57.6%	98.6.%
2.	Montgomery County	-33.4%	53.3%
3.	Putnam County	-37.2%	78.8%
4.	Randolph County	-32.5%	91.4%
5.	Baldwin County	-31.9%	79.1%
6.	Dublin City	-31.9%	85.1%
7.	Rabun County	-31.1%	68.1%
8.	Fannin County	-30.4%	64.1%
9.	Towns County	-29.4%	57.6%
10.	McIntosh County	-29.4%	84.0%
11.	Thomasville City	-29.2%	45.8%
12.	Hancock County	-28.6%	75.0%
13.	Vidalia City	-28.2%	67.2%
14.	Jefferson City	-27.2%	31.1%
15.	Clinch County	-26.8%	75.9%
16.	Chatham County	-26.8%	65.4%
17.	Dooly County	-26.7%	100%
18.	Atlanta Public Schools	-26.7%	77.3%
19.	Seminole County	-26.4%	92.2%
20.	Washington County	-26.4%	82.5%

GBPI calculated the change in state funding per full-time equivalent student based on data from the Georgia Department of Education and the U.S. Department of Labor, Bureau of Labor Statistics; Free & Reduced Lunch enrollment data are from the Georgia Department of Education

The state piled more financial stress on local districts when it ended its contribution to the cost of health insurance for districts' bus drivers, cafeteria workers, maintenance workers and other non-teaching staff in the 2012 fiscal year. That followed several years of decreases. Districts now spend much more to provide these employees with health insurance. Districts spent \$246 per month for each of these non-teaching employees in the 2011 fiscal year. That amount rose to \$596 in 2014. This increase creates major stress on districts' budgets. Thomasville City Schools, to cite one example, experienced one of the largest declines in state funding per student while the cost of health insurance for its non-teaching employees rose 132 percent. Those competing pressures occurred even though the number of these employees declined by 20 percent.¹⁰

The deep cuts in state funding and increased local responsibility for the cost of health insurance are compounded by the plummet in property values brought by the Great Recession.

Property Values: A Shrinking Pool of Money for Schools

About 90 percent of districts experienced a slide in the value of the tax digest, or taxable property values, from 2008 to 2013. The average decline for these districts during this period was an inflation-adjusted 21.7 percent. For many districts the slide in property values was much worse than the average. Property values declined by 30 percent or more in 21 districts.

Students are bearing the brunt of the squeeze brought on by declining property values. Table 4 shows the districts with the steepest declines in the value of the tax digest for each student. The average decrease across the state was an inflation-adjusted 23 percent from 2008 to 2013. Some districts suffered much steeper declines, particularly the ones that added more students at the same time.

Table 4 Districts with the Largest Decline in the Tax Digest per Student

	District Name	% Change Tax Digest per FTE 2008-2013 Inflation-Adjusted
1.	Trion City	-57.4%
2.	Quitman County	-51.4%
3.	Gilmer County	-45.2%
4.	Paulding County	-43.7%
5.	Newton County	-42.1%
6.	Morgan County	-42.0%
7.	Rockdale County	-41.6%
8.	Dawson County	-40.5%
9.	Buford City	-39.7%
10.	Walton County	-39.2%
11.	Barrow County	-38.7%
12.	Decatur City	-38.7%
13.	Henry County	-37.8%
14.	Jasper County	-37.2%
15.	Forsyth County	-37.0%
16.	Cherokee County	-35.2%
17.	Lumpkin County	-35.2%
18.	Gainesville County	-34.8%
19.	Gwinnett County	-34.8%
20.	Clayton County	-34.6%

GBPI calculations based on data from the Georgia Department of Education, the Georgia Department of Revenue, and the U.S. Department of Labor, Bureau of Labor Statistics

Millage Rates Go Up as Revenues Go Down

Most school districts raised millage rates for maintenance and operations in recent years to mitigate the plunge in property values and state funding cuts as well as rising healthcare costs. 11 From 2008 to 2013, 135 of Georgia's 180 districts raised rates. Since the first year the Legislature imposed an austerity cut to the funding formula in 2003, 144 districts raised millage rates.

Even with the millage rate increases, local revenue per full-time equivalent student fell in 89 districts from 2008 to 2013. These districts include most of the state's largest ones and enroll nearly 80 percent of public school students. The average decline in these districts was 20 percent.

Many districts are already near or at the millage rate cap of 20 percent. A district can go above the cap if it wins voter approval or is a city district. In 2013, 70 districts set millage rates of 17 percent or higher. Of those:

- 11 districts had rates of 20 percent or higher
- 15 districts had rates between 19 and 19.9 percent
- 19 districts had rates between 18 and 18.9 percent
- 25 districts had rates between 17 and 17.9 percent

There were 31 districts that did not raise millage rates between 2008 and 2013. Fifteen of them had rates already at 17 percent or higher.

Table 5 shows the 20 districts with the largest decline in local revenue per full-time equivalent student from 2008 to 2013. Fourteen of these districts taxed at millage rates of 17 or higher in 2013 and 14 of them raised rates during this period.

Table 5 Districts with the Largest Decline in the Local Revenue per Student

	District Name	% Change Local Revenue per FTE 2008 to 2013 Inflation-Adjusted	Millage Rate 2013	Change Millage Rate 2008-2013
1.	Paulding County	-39.1%	18.879	-0.03
2.	Clayton County	-36.8%	20	0.164
3.	Barrow County	-34.1%	18.5	0
4.	Newton County	-32.2%	20	1.79
5.	Henry County	-31.1%	20	0
6.	Dekalb County	-29.2%	23.98	1
7.	Walton County	-29.1%	19.802	2.312
8.	Cherokee County	-28.2%	19.45	1
9.	Douglas County	-27.0%	19.85	1.5
10.	Gwinnett County	-26.7%	19.8	0.55
11.	Dalton City	-26.2%	7.845	0
12.	Jackson County	-26.1%	19.276	0.376
13.	Gainesville County	-25.1%	7.59	0.17
14.	Glynn County	-24.6%	16.23	1
15.	Forsyth County	-23.4%	16.3	0.905
16.	Cobb County	-21.8%	18.9	0
17.	Decatur City	-20.8%	20.9	1
18.	Atlanta Public Schools	-20.7%	21.64	0
19.	Habersham County	-19.4%	14.75	1.4
20.	Candler County	-17.2%	13.195	0.837

GBPI calculations based on data from the Georgia Department of Education, the U.S. Department of Labor, Bureau of Labor Statistics, and the Georgia Department of Revenue

State Creates Unfunded Mandates

Money matters in education. Increased funding is linked to increased student achievement.¹² The way money is spent matters as much as the amount. Georgia is implementing new policies and practices in critical areas to enhance instruction and lead to greater learning. The state adopted new, more rigorous performance standards in math and English in recent years. It is developing a comprehensive approach to enhance teacher quality. This includes changes in teacher preparation, licensure and professional development. It developed a data system that will facilitate more individualized instruction and serve as a resource for teachers.

These are promising developments, but their effects on student achievement are far from certain. Georgia's school districts struggled in recent years to provide the basics, much less fully implement the new policies.

The majority of Georgia school districts could not afford the standard 180-day calendar since 2009, while class sizes grew and 9,000 teaching positions were eliminated.¹³ Districts cut art and music programs, eliminated elective courses and scaled back programs for low-performing students. Teachers report making do without textbooks and paper while hoarding markers and sticky notes.¹⁴ They describe classes so large they struggle to give students individual attention. They note the challenge of addressing discipline problems with fewer assistant principals, counselors, social workers and other teachers in the building.

These challenges will not go away with a partial restoration of \$314 million for the QBE formula in FY 2015. Nor will the potential of new policies be fully realized without the financial support to implement them effectively.

School district leaders recognize education is an essential investment in the future of their students and communities. They already increased local revenue and are stretching available resources to the limit.

State policymakers should demonstrate an equal commitment to Georgia's students and prove their willingness to foster a strong economy. They set higher expectations of students to ensure they are fully prepared for postsecondary study and to compete in a knowledge-driven global economy. They outlined promising policies to help students get there. They should now provide all the resources students need to meet these expectations. Anything less shortchanges Georgia's students and leaves the state with a greatly diminished future.

Endnotes

¹U.S. Census Bureau, Public Education Finances: 2012, G12-CG-ASPEF. U.S. Government Printing Office, Washington, DC, 2014. http://www2.census.gov/govs/school/12f33pub.pdf. Retrieved July 17, 2014.

²Georgia Department of Education, Free and Reduced Lunch Eligibility. http://app3.doe.k12.ga.us/ows-bin/owa/fte_pack_frl001_public.entry_form. Retrieved July 17, 2014.

^aStudents whose family incomes are up to 130 percent of the federal poverty line are eligible for free lunch and those whose family incomes are up to 185 percent of the poverty\ line are eligible for reduced lunch. For the 2014-2015 school year, 130 percent of the federal poverty line for a family of three is \$25,727. (U.S. Department of Agriculture, Foo and Nutrition Services. Federal Register. http://www.fns.usda.gov/sites/default/files/2014-04788.pdf. Retrieved July 17, 2014.

4U.S. Department of Education, National Center for Education Statistics. Digest of Education Statistics 2012. http://nces.ed.gov/programs/digest/d12/tables/dt12_046.asp. Retrieved July 17, 2014.

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'Education Law Center. Funding, Formulas and Fairness: What Pennsylvania Can Learn from Other States' Education Funding Formulas. February 2013. http://www.elc-pa.org wp-content uploads/2013/02/ELC_schoolfundingreport.2013.pdf. Retrieved July 10, 2014.

[®]Georgia Department of Education, Local, State, and Federal Revenue Report. http://app.doe.k12.ga.us/ows-bin/owa/fin_pack_revenue.entry_form . Retrieved July 19, 2014.

⁹The millage rate cap of 20 mills was set in the Georgia Constitution of 1983. City school districts, however, are exempt as are those districts whose millage rates were above 20 when the Constitution was passed. (Ross Rubenstein and David Sjoquist. Financing Georgia's Schools: A Primer. Fiscal Research Center, Georgia State University, 2003. http://frcgsu.edu/sites/defaultfiles/documents/frc/report87.pdf)

10Thomasville City Schools response to the Georgia Budget and Policy Institute's 2015 District Survey. Complete survey responses will be published in October 2015.

"Maintenance and operations funds are used to pay for the daily costs of running schools including salaries, instructional supplies, and utility costs

¹²See, for example, Bruce Baker, Does Money Matter in Education, The Albert Shanker Institute, 2012. http://www.shankerinstitute.org/images/doesmoneymatter_final.pdf Retrieved July 25, 2014.

¹³Claire Suggs. The Schoolhouse Squeeze, Georgia Budget and Policy Institute, 2012. http://gbpi.org/wp-content/uploads/2013/09/Schoolhouse-Squeeze-Report-09232013.pdf . Retrieved July 25, 2014.

14The Georgia Budget and Policy Institute hosted a focus group of teachers to discuss the impact of budget cuts on their work. See the methodology section for more information about the focus group.



Appendix A: Report Methodology

The Georgia Budget and Policy Institute (GBPI) analyzed data from the Georgia Department of Education (DOE) and the Georgia Department of Revenue. Data from state charter schools are not included in the analysis because the report's purpose is to examine funding for school districts, which enroll 98.6 percent of all students in public schools.

At GBPI's request, DOE provided data on the Quality Basic Education (QBE) cut, or austerity reduction, for each district from the 2003 fiscal year through 2015. GBPI used the data to calculate the cumulative QBE cut for each district, as well as the QBE cut per full-time equivalent (FTE) student for the 2014-2015 school year.

In addition, DOE provided state funding information and student enrollment data for each district for fiscal years 2002 and 2015, also at GBPI's request. Fiscal year 2015 data on state funding were preliminary. GBPI used these numbers to calculate the change in state funding per FTE student for each district between these years. For both years, funding includes QBE formula earnings, Equalization aid, categorical grants (e.g. sparsity grants) as well as other sources of state funding. Other funding includes nursing, which was not a QBE categorical grant in 2002 but was placed under the QBE umbrella in 2012, as well as supplemental funding for charter systems.

Data on local funding are from School System Revenue Reports prepared by DOE, which are available on the department's website. These reports were also the source for full-time equivalent student enrollment in fiscal years 2008 and 2013. In addition data on participation in the federal free and reduced lunch (FRL) program came from DOE and were accessed through its website.

The Department of Revenue provided tax digest and millage rate data for 2003, 2008 and 2013 at GBPI's request. These numbers were used to calculate the change in tax digest, tax digest per FTE student, and millage rates.

To adjust state and local funding for inflation, GBPI used data from the Bureau of Labor Statistics of the U.S. Department of Labor, Consumer Price Index, All Urban Consumers (Table 24).

GBPI also conducted a focus group in June 2014 with teachers from three districts in south Georgia. It is the source for qualitative data on the effect of funding cuts on teacher and their students.



Appendix B Glossary, a Guide to the Categories in the State Funding Spreadsheet

Full-time Equivalent Enrollment FY 2015: The number of students enrolled in each of the categories for which the state provides funding in the 2015 fiscal year.

Percent Free and Reduced Lunch FY 2014: The percent of students who are enrolled in the federal Free and Reduced Lunch program. Students whose families earn up to 130 percent of the federal poverty line receive free meals and those whose family income is up to 185 percent receives meals at a reduced cost. The 2014 fiscal year is the most current data available.

QBE Cut FY 2015: The amount that the Quality Basic Education (QBE) formula is underfunded in fiscal year 2015. This is the difference between what the QBE formula calculated school districts need to provide a quality education and the amount the Legislature provided.

QBE Cut per FTE FY 2015: The amount districts would have received for each full-time equivalent student if the QBE formula had been fully funded for fiscal year 2015.

Cumulative QBE Cut FY 2003-2015: The total QBE cut for each year from fiscal year 2003 to 2015.

\$ Change State Funding per FTE FY 2002-2015 Inflation-adjusted: The dollar change in amount of state funding per full-time equivalent student that districts received from fiscal year 2002 to 2015, adjusted for inflation.

% Change State Funding per FTE FY 2002-2015 Inflation-adjusted: The percentage change in amount of state funding per full-time equivalent student that districts received from fiscal year 2002 to 2015, adjusted for inflation.

		Apper	ndix B: S	tat	e Funding by	y S	School D	ist	rict			
	District	Full-Time Equivalent Enrollment FY 2015	% Free & Reduced Lunch FY 2014		QBE Cut FY 2015		QBE Cut per FTE FY 2015	C	Cumulative QBE Cut FY 2003-2015	F	\$ Change te Funding per FTE Y 2002-2015 ation-adjusted	% Change State Funding per FTE FY 2002-2015 Inflation-adjusted
1	Appling County	3,444	78.81	\$	(1,640,510.00)	\$	(476.34)	\$	(19,636,494.17)	\$	(707.95)	-13.3%
2	Atkinson County	1,675	85.02		(957,588.00)	_	(571.69)	\$	(10,332,427.25)	_	531.32	8.5%
3	Atlanta Public Schools	49,384	77.32		(16,532,788.00)	_	(334.78)	\$	(195,461,582.47)		(1,160.30)	-26.7%
4	Bacon County	2,022	67.96	\$	(1,110,011.00)	\$	(548.97)	\$	(11,612,286.87)	\$	(265.97)	-4.2%
5	Baker County	318	81.82	\$	(143,352.00)	\$	(450.79)	\$	(2,245,069.28)	\$	(1,957.14)	-25.6%
6	Baldwin County	5,579	79.13	\$	(2,416,965.00)	\$	(433.23)	\$	(30,960,394.71)	\$	(1,958.08)	-31.9%
7	Banks County	2,875	65.21	\$	(1,428,998.00)	\$	(497.04)	\$	(15,491,949.50)	\$	220.90	4.5%
8	Barrow County	13,066	60.87	\$	(6,171,451.00)	\$	(472.33)	\$	(65,281,562.50)	\$	(458.76)	-8.1%
9	Bartow County	13,873	61.15		(6,479,639.00)	\$	(467.07)	\$	(77,261,240.14)	\$	(957.07)	-16.8%
10	Ben Hill County	3,122	82.34	\$	(1,605,078.00)	\$	(514.12)	\$	(18,932,561.24)	\$	(503.70)	-8.1%
11	Berrien County	3,100	69.62	\$	(1,511,659.00)	\$	(487.63)	\$	(17,220,969.03)	\$	(367.34)	-6.3%
12	Bibb County	23,350	81.94	\$	(10,065,177.00)	\$	(431.06)	\$	(123,735,897.13)	\$	(660.23)	-13.5%
13	Bleckley County	2,272	60.33	\$	(1,194,446.00)	\$	(525.72)	\$	(14,306,295.10)	\$	(672.58)	-10.4%
14	Brantley County	3,338	67.09	\$	(1,736,359.00)	\$	(520.18)	\$	(19,593,829.31)	\$	91.69	1.5%
15	Bremen City	2,086	26.18	\$	(1,070,195.00)	\$	(513.04)	\$	(10,766,859.08)	\$	(370.61)	-6.0%
16	Brooks County	2,120	95.54	\$	(974,695.00)	\$	(459.76)	\$	(11,933,719.47)	\$	(1,352.14)	-22.7%
17	Bryan County	8,065	39.29	\$	(3,361,580.00)	\$	(416.81)	\$	(34,709,223.06)	\$	(1,276.55)	-23.6%
18	Buford City	4,078	45.63	\$	(1,763,564.00)	\$	(432.46)	\$	(16,336,047.23)	\$	(864.29)	-17.5%
19	Bulloch County	9,660	62.16	\$	(4,360,138.00)	\$	(451.36)	\$	(50,060,637.43)	\$	(1,526.62)	-25.7%
20	Burke County	4,097	100	\$	(1,407,822.00)	\$	(343.62)	\$	(20,137,643.94)	\$	(182.98)	-5.1%
21	Butts County	3,391	77.33	\$	(1,479,954.00)	\$	(436.44)	\$	(17,566,151.64)	\$	(986.82)	-18.6%
22	Calhoun City	3,764	61.21	\$	(1,644,921.00)	\$	(437.01)		(17,003,969.95)	\$	(506.46)	-10.8%
23	Calhoun County	646	92.59		(317,666.00)		(491.74)		(3,745,412.54)		(1,205.08)	-17.4%
24	Camden County	8,928	51.29		(4,121,655.00)	\$	(461.65)	\$	(52,098,100.07)	\$	(1,139.17)	-19.7%
25	Candler County	2,037	74.13		(974,302.00)		(478.30)	\$	(10,892,471.34)	_	(848.09)	-13.8%
26	Carroll County	14,165	66.99		(6,648,766.00)		(469.38)	\$	(77,721,404.47)		(669.37)	-11.6%
27	Carrollton City	4,769	57.5		(2,042,673.00)		(428.32)	\$	(21,565,642.25)		(583.50)	-11.7%
28	Cartersville City	4,118	56.43		(1,834,907.00)		(445.58)	\$	(20,787,006.44)		(69.34)	-1.6%
29	Catoosa County	10,624	50.45		(5,450,578.00)	_	(513.04)		(62,138,654.58)	_	(51.18)	-0.9%
30	Charlton County	1,588	74.11	\$	(769,242.00)	_	(484.41)	\$	(9,590,280.01)		(1,045.69)	-17.2%
31	Chatham County	35,953	65.4	\$	(13,182,986.00)	\$	(366.67)	\$	(156,442,326.03)	\$	(1,278.91)	-26.8%

	District	Full-Time Equivalent Enrollment FY 2015	% Free & Reduced Lunch FY 2014	QBE Cut FY 2015		QBE Cut per FTE FY 2015	C	umulative QBE Cut FY 2003-2015	F	\$ Change tte Funding per FTE Y 2002-2015 lation-adjusted	% Change State Funding per FTE FY 2002-2015 Inflation-adjusted
32	Chattahoochee County	909	66.46	\$ (493,081.00)	\$	(542.44)	\$	(4,823,785.63)	\$	(1,198.29)	-15.1%
33	Chattooga County	2,736	79.72	\$ (1,357,527.00)	\$	(496.17)	\$	(16,801,288.35)	\$	(1,008.79)	-16.2%
34	Cherokee County	39,810	32.42	\$ (17,629,020.00)	\$	(442.83)	\$	(190,413,215.84)	\$	(509.50)	-10.6%
35	Chickamauga City	1,391	24.06	\$ (657,564.00)	\$	(472.73)	\$	(7,465,684.79)	\$	(883.09)	-15.0%
36	Clarke County	12,269	81.6	\$ (5,570,557.00)	\$	(454.04)	\$	(64,174,185.30)	\$	(872.53)	-16.8%
37	Clay County	297	98.01	\$ (165,671.00)	\$	(557.81)	\$	(1,924,004.15)	\$	(1,544.34)	-19.8%
38	Clayton County	52,273	100	\$ (22,826,927.00)	\$	(436.69)	\$	(255,869,177.49)	\$	59.38	1.3%
39	Clinch County	1,327	75.87	\$ (638,027.00)	\$	(480.80)	\$	(7,441,179.19)	\$	(1,717.88)	-26.8%
40	Cobb County	111,412	45.31	(45,821,472.00)		(411.28)	\$	(537,118,238.93)	\$	(658.54)	-14.5%
41	Coffee County	7,504	75.37	(3,729,870.00)		(497.05)		(44,871,145.71)		(524.85)	-8.5%
42	Colquitt County	9,236	89.49	(4,621,363.00)	\$	(500.36)	\$	(51,598,423.97)	\$	(856.06)	-13.2%
43	Columbia County	24,797	33.56	(10,459,910.00)	\$		\$	(115,044,738.27)	\$	(1,143.55)	-22.2%
44	Commerce City	1,489	61.55	\$ (803,251.00)	\$	(539.46)	\$	(9,103,582.12)	\$	115.69	2.0%
45	Cook County	3,163	68.37	\$ (1,501,865.00)		(474.82)	\$	(17,262,326.95)		(645.33)	-11.1%
46	Coweta County	22,107	44.52	(9,555,277.00)			\$	(109,189,202.97)		(1,050.37)	-20.4%
47	Crawford County	1,742	78.9	(845,662.00)				(9,978,194.50)		(1,043.36)	-17.0%
48	Crisp County	3,987	98.09	\$ (2,003,936.00)		(502.62)	\$	(23,887,295.90)	\$	(696.55)	-11.5%
49	Dade County	2,088	59.84	\$ (1,062,428.00)	\$	(508.83)	\$	(13,139,655.30)	\$	(1,081.60)	-18.1%
50	Dalton City	7,620	80.42	\$ (3,683,355.00)	\$	(483.38)	\$	(38,397,344.72)	\$	(202.48)	-4.2%
51	Dawson County	3,529	49.97	\$ (1,475,633.00)	\$			(16,308,656.69)	\$	(482.75)	-10.6%
52	Decatur City	4,019	18.26	\$ (1,843,356.00)	\$	(458.66)	\$	(15,671,774.66)	\$	(861.22)	-16.4%
53	Decatur County	5,128	94.79	\$ (2,353,355.00)	\$	(458.92)	\$	(29,909,842.96)	\$	(1,251.22)	-21.2%
54	DeKalb County	98,773	72.78	\$ (41,880,600.00)			\$	(485,553,783.96)	\$	(431.10)	-9.7%
55	Dodge County	3,157	72.52	\$ (1,653,511.00)	\$	(523.76)	\$	(19,416,578.96)	\$	(742.89)	-11.4%
56	Dooly County	1,356	100	\$ (598,371.00)	\$	(441.28)	\$	(7,864,746.66)	\$	(1,612.54)	-26.7%
57	Dougherty County	15,362	100	\$ (7,191,636.00)	\$	(468.14)	\$	(86,785,061.36)	\$	(413.98)	-7.6%
58	Douglas County	25,779	62.18	\$ (11,782,510.00)	\$	(457.06)	\$	(125,676,669.74)	\$	(411.51)	-7.7%
59	Dublin City	2,430	85.1	(1,101,389.00)				(15,174,200.61)		(2,045.18)	-31.9%
60	Early County	2,077	96.35	\$ (1,077,277.00)	\$	(518.67)	\$	(13,840,541.27)	\$	(599.24)	-10.7%
61	Echols County	798	90.64	(405,950.00)			_	(3,997,763.92)		137.51	2.3%
62	Effingham County	11,033	41.45	(5,292,170.00)	_	(479.67)	\$	(58,858,622.75)		(484.25)	-8.5%
63	Elbert County	2,937	79.94	(1,492,561.00)			\$	(20,151,393.16)	\$	(811.97)	-13.6%
64	Emanuel County	4,124	79.02	\$ (2,050,764.00)	\$	(497.28)	\$	(24,738,457.01)	\$	(824.33)	-13.0%
65	Evans County	1,780	100	\$ (905,291.00)	\$	(508.59)	\$	(10,236,363.78)	\$	(697.41)	-11.2%
66	Fannin County	2,949	64.11	\$ (1,212,631.00)	\$	(411.20)	\$	(16,255,285.49)	\$	(1,745.85)	-30.4%

	District	Full-Time Equivalent Enrollment FY 2015	% Free & Reduced Lunch FY 2014	QBE Cut FY 2015	QBE Cut per FTE FY 2015	Cumulative QBE Cut FY 2003-2015	\$ Change State Funding per FTE FY 2002-2015 Inflation-adjusted	FTE FY 2002-2015
67	Fayette County	20,211	26.09	\$ (8,985,807.00)	\$ (444.60)	\$ (112,001,725.56)	\$ (634.40	-13.1%
68	Floyd County	9,947	59.27	\$ (5,433,767.00)	\$ (546.27)	\$ (64,519,971.42)	\$ 440.62	8.3%
69	Forsyth County	40,982	18.67	\$ (16,743,805.00)	\$ (408.56)	\$ (154,848,582.53)	\$ (186.28	-4.6%
70	Franklin County	3,639	61.92	\$ (1,785,386.00)	\$ (490.63)	\$ (21,245,373.45)	\$ (989.36	-16.4%
71	Fulton County	94,711	45.84	\$ (33,049,308.00)	\$ (348.95)	\$ (363,896,495.33)	\$ (339.04	-9.2%
72	Gainesville City	7,908	76.29	\$ (3,449,123.00)	\$ (436.16)	\$ (33,914,207.89)	\$ (227.51)	-4.9%
73	Gilmer County	4,227	72.14	\$ (1,759,709.00)	\$ (416.30)	\$ (20,383,182.16)	\$ (1,018.21	-20.3%
74	Glascock County	592	57.74	\$ (286,017.00)	\$ (483.14)	\$ (3,199,187.96)	\$ (415.28	-6.7%
75	Glynn County	12,373	63.19	\$ (4,440,142.00)	\$ (358.86)	\$ (52,120,064.63)	\$ (1,104.52	-24.3%
76	Gordon County	6,486	67.03	\$ (3,085,632.00)	\$ (475.74)	\$ (36,421,746.53)	\$ (1,079.40	-17.4%
77	Grady County	4,476	85.57	\$ (2,206,843.00)	\$ (493.04)	\$ (25,414,413.56)	\$ (698.32	-11.6%
78	Greene County	2,115	98.6	(437,760.00)	\$ (206.98)	\$ (6,596,506.66)	\$ (2,867.67	-57.6%
79	Gwinnett County	172,693	55.46	\$ (76,823,626.00)	\$ (444.86)	\$ (815,691,788.75)	\$ 63.82	1.4%
80	Habersham County	6,982	63.71	\$ (3,548,156.00)	\$ (508.19)			
81	Hall County	27,563	60.36	(12,343,707.00)	\$			
82	Hancock County	943	75	(385,240.00)				-28.6%
83	Haralson County	3,394	77.19	(1,796,244.00)	\$ (529.24)	\$ (21,230,805.77)	\$ (98.69)	-1.6%
84	Harris County	5,008	36.37	\$ (2,009,754.00)	\$ (401.31)	\$ (23,371,522.77)	\$ (1,123.99	-22.6%
85	Hart County	3,466	63.55	\$ (1,488,009.00)	(429.32)	\$ (18,476,846.96)	\$ (1,181.44	-22.2%
86	Heard County	1,922	67.22	\$ (917,719.00)	\$		\$ (625.17)	-11.9%
87	Henry County	40,925	52.05	\$ (18,645,209.00)	\$ (455.59)	\$ (200,970,136.70)	\$ 195.72	4.2%
88	Houston County	27,123	58.37	\$ (13,043,213.00)	\$ (480.89)	\$ (144,427,772.31)	\$ (691.83)	-11.7%
89	Irwin County	1,713	69.05	\$ (910,499.00)		\$ (10,469,882.92)	\$ (1,407.17	-19.8%
90	Jackson County	7,183	53.41	\$ (3,309,807.00)	\$ (460.78)	\$ (35,535,452.24)	\$ (908.09	-17.0%
91	Jasper County	2,201	71.88	(962,301.00)	\$ (437.21)	\$ (10,867,486.76)	\$ (881.90	-16.2%
92	Jeff Davis County	2,952	88.04	\$ (1,492,721.00)	\$ (505.66)	\$ (17,128,550.58)	\$ (672.08	-10.7%
93	Jefferson City	2,981	31.09	\$ (1,301,235.00)	\$ (436.51)	\$ (13,413,851.65)	\$ (1,531.67	-27.2%
94	Jefferson County	2,665	85.17	(1,402,132.00)	(526.13)			
95	Jenkins County	1,301	100	(699,333.00)				
96	Johnson County	1,108	71.67	(508,822.00)	\$		\$ (1,512.59	-22.6%
97	Jones County	5,261	48.55	(2,649,218.00)	(503.56)			2.1%
98	Lamar County	2,506	70.66	(1,162,024.00)				
99	Lanier County	1,685	73.41	\$ (888,575.00)	\$ (527.34)			
100	Laurens County	6,432	63.86	\$ (3,066,045.00)	\$ (476.69)	\$ (35,965,819.73)	\$ (512.13	
101	Lee County	6,158	42.74	\$ (2,718,289.00)	\$ (441.42)	\$ (31,231,495.48)	\$ (965.03	-17.2%

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102	Liberty County	9,782	68.6	\$ (4,500,001.00)	\$	(460.03)	\$	(56,330,783.77)	\$	(1,022.65)	-17.5%
103	Lincoln County	1,140	62.55	(582,483.00)	\$	(510.95)	\$	(7,728,513.14)	\$	(1,254.55)	-19.8%
104	Long County	3,016	71.81	\$ (1,374,309.00)	\$	(455.67)	\$	(12,439,989.98)	\$	(306.50)	-5.4%
105	Lowndes County	10,205	50.83	\$ (4,732,275.00)	\$	(463.72)	\$	(54,658,226.72)	\$	(1,068.09)	-18.4%
106	Lumpkin County	3,791	54.27	\$ (1,669,083.00)	\$	(440.28)	\$	(18,433,136.08)	\$	(821.56)	-16.3%
107	Macon County	1,541	82.37	\$ (670,936.00)	\$	(435.39)	\$	(9,489,710.76)	\$	(1,257.83)	-22.5%
108	Madison County	4,732	62.29	\$ (2,632,166.00)	\$	(556.25)	\$	(28,801,282.47)	\$	424.46	7.1%
109	Marietta City	9,101	65.23	\$ (3,774,165.00)	\$	(414.70)	\$	(40,769,099.97)	\$	(271.54)	-6.4%
110	Marion County	1,328	74.47	\$ (593,866.00)	\$	(447.19)	\$	(7,549,312.90)	\$	(1,370.27)	-22.2%
111	McDuffie County	4,212	76.22	\$ (1,983,070.00)	\$	(470.81)	\$	(23,530,038.69)	\$	(1,077.49)	-18.1%
112	McIntosh County	1,585	83.99	\$ (599,171.00)	\$	(378.03)	\$	(7,754,528.80)	\$	(1,548.79)	-29.4%
113	Meriwether County	2,914	82.41	\$ (1,421,148.00)	\$	(487.70)		(18,213,071.92)	\$	(1,727.06)	-25.1%
114	Miller County	1,040	88.87	\$ (487,233.00)	\$	(468.49)	\$	(6,153,858.57)	\$	(1,689.45)	-25.0%
115	Mitchell County	2,315	98.03	\$ (1,036,974.00)	\$	(447.94)	\$	(13,022,098.55)		(1,038.56)	-19.3%
116	Monroe County	3,835	60.7	\$ (1,456,219.00)	\$	(379.72)	\$	(18,348,526.36)	\$	(719.80)	-16.3%
117	Montgomery County	1,546	53.27	\$ (652,617.00)	\$	(422.13)	\$	(6,330,783.80)	\$	(2,154.29)	-33.4%
118	Morgan County	3,201	50.15	(1,460,653.00)	\$	(456.31)		(16,816,921.59)	\$	(686.71)	-13.3%
119	Murray County	7,368	75.62	\$ (3,496,670.00)	\$	(474.58)	\$	(42,300,802.25)	\$	(650.51)	-11.4%
120	Muscogee County	31,155	72.04	\$ (14,404,918.00)	\$	(462.36)	\$	(177,956,985.31)	\$	(1,104.68)	-19.3%
121	Newton County	19,035	68.52	\$ (9,101,585.00)	\$	(478.15)	\$	(97,305,888.28)	\$	266.44	5.0%
122	Oconee County	6,816	24.38	\$ (3,055,311.00)	\$	(448.26)	\$	(34,956,345.55)	\$	(1,046.31)	-19.7%
123	Oglethorpe County	2,255	60.22	\$ (1,168,921.00)	\$	(518.37)	\$	(13,585,378.17)	\$	(558.56)	-9.3%
124	Paulding County	28,646	43.18	\$ (13,525,238.00)	\$	(472.15)	\$	(141,205,930.01)	\$	289.89	5.5%
125	Peach County	3,792	69.87	\$ (1,653,059.00)	\$	(435.93)	\$	(21,514,834.51)	\$	(1,392.57)	-24.3%
126	Pelham City	1,438	92.1	\$ (820,779.00)	\$	(570.78)	\$	(9,227,262.99)	\$	176.04	2.4%
127	Pickens County	4,295	55.67	\$ (1,891,332.00)	\$	(440.36)	\$	(22,347,223.51)		(826.00)	-16.3%
128	Pierce County	3,639	60.93	\$ (1,813,342.00)	\$	(498.31)	\$	(20,116,898.53)	\$	(521.25)	-8.7%
129	Pike County	3,327	43.73	(1,510,714.00)		(454.08)		(16,772,805.60)		(437.12)	-8.2%
	Polk County	7,465	83.07	(3,664,644.00)		(490.91)		(42,451,518.36)		(787.85)	-13.0%
	Pulaski County	1,304	71.84	(657,810.00)	\$	(504.46)		(8,587,877.11)		(1,303.46)	-20.2%
	Putnam County	2,706	78.78	\$ (844,602.00)	_	(312.12)		(11,322,775.12)		(1,518.51)	-32.7%
	Quitman County	318	99.1	\$ (183,605.00)		(577.37)	\$	(1,823,284.40)		(1,870.11)	-21.7%
134	Rabun County	2,200	68.12	(597,151.00)	\$	(271.43)	\$	(8,467,375.82)	\$	(1,220.71)	-31.1%
135	Randolph County	987	91.42	(474,250.00)		(480.50)		(6,739,702.82)		(2,338.58)	-32.5%
136	Richmond County	30,772	96.83	\$ (13,914,082.00)	\$	(452.17)	\$	(172,931,895.79)	\$	(779.55)	-14.7%

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137	Rockdale County	15,812	68.84	\$ (7,340,598.00)	\$ (464.24)	\$ (80,336,270.31)	\$ (160.94)	-3.2%
138	Rome City	5,941	76.62	\$ (2,694,079.00)	\$ (453.47)	\$ (30,878,477.73)	\$ (886.37)	-17.2%
139	Schley County	1,319	57.44	\$ (661,050.00)	\$ (501.18)	\$ (7,399,929.68)	\$ (76.37)	-1.3%
140	Screven County	2,266	79.06	\$ (1,124,489.00)	\$ (496.24)	\$ (14,961,568.53)	\$ (1,198.02)	-18.8%
141	Seminole County	1,620	92.23	\$ (745,268.00)	\$ (460.04)	\$ (9,105,243.07)	\$ (1,688.16)	-26.4%
142	Social Circle City	1,629	54.63	\$ (852,001.00)	\$ (523.02)	\$ (9,969,622.91)	\$ (756.42)	-11.8%
143	Spalding County	10,218	75.58	\$ (4,778,068.00)	\$ (467.61)	\$ (55,510,423.27)	\$ (457.29)	-8.2%
144	Stephens County	3,925	70.11	\$ (2,007,706.00)	\$ (511.52)	\$ (24,968,188.94)	\$ (616.28)	-10.7%
145	Stewart County	504	90.59	\$ (264,349.00)	\$ (524.50)	\$ (3,502,516.14)	\$ (1,543.48)	-20.6%
146	Sumter County	4,645	84.14	\$ (2,108,056.00)	\$ (453.83)	\$ (27,091,755.99)	\$ (923.25)	-16.3%
147	Talbot County	513	89.5	\$ (208,882.00)	\$ (407.18)	\$ (2,952,098.15)	\$ (1,347.07)	-22.3%
148	Taliaferro County	187	93.56	(116,089.00)	\$ (620.80)	\$ (1,246,509.37)	\$ 1,294.99	18.2%
149	Tattnall County	3,508	88.72	\$ (1,731,579.00)	\$ (493.61)	\$ (18,941,115.48)	\$ (758.03)	-12.3%
150	Taylor County	1,446	78.27	\$ (728,248.00)	(503.63)	\$ (9,262,046.50)		
151	Telfair County	1,612	93.8	\$ (771,729.00)	\$ (478.74)		\$ (1,272.81)	-19.9%
152	Terrell County	1,408	81.78	\$ (671,362.00)	\$ (476.82)	\$ (8,589,310.97)	\$ (1,480.54)	-23.7%
153	Thomas County	5,272	75.05	\$ (2,583,836.00)	\$ (490.11)	\$ (29,383,270.06)	\$ (978.48)	-16.3%
154	Thomasville City	2,802	45.77	\$ (1,255,754.00)	\$ (448.16)	\$ (14,970,524.56)	\$ (1,724.13)	-29.2%
155	Tift County	7,670	94.71	\$ (3,626,990.00)	\$ (472.88)	\$ (42,408,366.63)	\$ (722.62)	
156	Toombs County	2,952	100	\$ (1,473,928.00)	\$ (499.30)	\$ (17,363,867.20)	\$ (750.43)	-12.2%
157	Towns County	1,085	57.58	\$ (343,381.00)	\$ (316.48)	\$ (4,451,631.94)	\$ (1,340.32)	-29.4%
158	Treutlen County	1,112	100	\$ (523,138.00)	\$ (470.45)	\$ (6,668,245.11)	\$ (1,559.97)	-22.5%
159	Trion City	1,328	43.93	\$ (789,436.00)	\$ (594.45)	\$ (8,444,226.28)	\$ 537.08	8.7%
160	Troup County	12,216	65.72	\$ (5,441,227.00)	\$ (445.42)	\$ (67,374,587.24)	\$ (1,347.61)	-23.8%
161	Turner County	1,388	95.59	\$ (737,817.00)	\$ (531.57)	\$ (9,194,341.35)	\$ (823.74)	-12.5%
162	Twiggs County	876	93.97	(386,049.00)	\$ (440.70)	\$ (5,429,384.27)	\$ (1,023.12)	-18.1%
163	Union County	2,697	59.9	\$ (1,116,155.00)	\$ (413.85)	\$ (12,948,307.71)	\$ (1,306.59)	-24.2%
164	Thomaston-Upson County	4,237	70.47	(2,064,734.00)	(487.31)			
165	Valdosta City	7,821	97.29	(3,435,643.00)	(439.28)			
	Vidalia City	2,523	67.15	(1,120,348.00)	\$ (444.05)			-28.2%
	Walker County	8,883	72.56	(4,576,026.00)	(515.14)	\$ (52,729,533.95)		
168	Walton County	13,323	51.6	(6,120,134.00)	(459.37)	\$ (65,686,843.72)		
	Ware County	5,701	71.03	\$ (2,967,820.00)	(520.58)	\$ (36,149,317.81)	\$ (794.30)	-12.1%
170	Warren County	630	91.41	(281,537.00)	\$ (446.88)	\$ (3,324,940.09)	\$ (1,613.02)	-24.7%
171	Washington County	3,027	82.53	\$ (1,275,842.00)	\$ (421.49)	\$ (16,977,548.45)	\$ (1,478.66)	-26.4%

	District	Full-Time Equivalent Enrollment FY 2015	% Free & Reduced Lunch FY 2014	QBE Cut FY 2015	QBE Cut per FTE FY 2015	Cumulative QBE Cut FY 2003-2015	\$ Change State Funding per FTE FY 2002-2015 Inflation-adjusted	FTE FY 2002-2015
172	Wayne County	5,180	66.83	\$ (2,469,330.00)	\$ (476.70)	\$ (29,054,203.43)	\$ (218.70	-3.9%
173	Webster County	396	81.01	\$ (215,370.00)	\$ (543.86)	\$ (2,608,548.01)	\$ (915.02)	-12.9%
174	Wheeler County	982	75.55	\$ (526,736.00)	\$ (536.39)	\$ (5,974,633.68)	\$ (199.84	-3.1%
175	White County	3,874	57.7	\$ (1,742,647.00)	\$ (449.83)	\$ (20,363,033.37)	\$ (787.14	-15.2%
176	Whitfield County	13,447	71.64	\$ (6,718,616.00)	\$ (499.64)	\$ (77,457,698.15)	\$ (413.01)	-7.2%
177	Wilcox County	1,151	75.92	\$ (575,541.00)	\$ (500.04)	\$ (7,527,271.06)	\$ (1,242.02	-18.2%
178	Wilkes County	1,578	93.75	\$ (761,126.00)	\$ (482.34)		\$ (846.46	-15.1%
179	Wilkinson County	1,474	85.5	\$ (695,919.00)	\$ (472.13)	\$ (8,230,804.49)	\$ (742.26)	-13.6%
180	Worth County	3,242	71	\$ (1,543,481.00)	\$ (476.09)	\$ (19,901,137.10)	\$ (1,021.79	-17.1%

Appendix C Glossary, a Guide to the Categories in the Local Funding Spreadsheet

Full-time Equivalent Enrollment FY 2015: The number of students enrolled in each of the categories for which the state provides funding in the 2015 fiscal year.

Percent Free and Reduced Lunch FY 2014: The percent of students who are enrolled in the federal Free and Reduced Lunch program. Students whose families earn up to 130 percent of the federal poverty line receive free meals and those whose family income is up to 185 percent receive meals at a reduced cost. The 2014 fiscal year is the most current data available.

Tax Digest CY 2013: The value of taxable property in each school district in calendar year 2013, the most recent year available.

% Change Tax Digest CY 2008-2013 Inflation-adjusted: The percentage change in the value of taxable property in each district from calendar year 2008 to 2013.

Tax Digest per FTE CY 2013: The value of taxable property per full-time equivalent student in calendar year 2013.

M & O Millage Rate 2013: The property tax rate for maintenance and operations for each district in 2013. Maintenance and operations funds are used to pay for the daily costs of running schools including salaries, instructional supplies and utility costs.

Change in M & O Millage Rate 2008-2013: The change in tax rates from 2008 to 2013.

% Change in Local Revenues per FTE 2008-2013 Inflation-adjusted: The percentage change in revenues per full-time equivalent student from local sources for each district from fiscal year 2008 to fiscal year 2013.

			Ap	pendix C: Local F	unding by District				
	District	Full-Time Equivalent Enrollment FY 2015	% Free & Reduced Lunch FY 2014	Tax Digest CY 2013	% Change Tax Digest CY 2008-2013 Inflation-adjusted	Tax Digest per FTE CY 2013	M &O Millage Rate 2013	Change M&O Millage Rate 2008-2013	% Change Local Revenues per FTE 2008-2013 Inflation-adjusted
1	Appling County	3,444	78.8	\$ 664,553,738	-4.9%	\$ 196,555	14.885	0.215	2.3%
2	Atkinson County	1,675	85.0	\$ 136,861,546	-4.6%	\$ 81,320	14.811	0	-5.2%
3	Atlanta Public Schools	49,384	77.3	\$ 21,941,229,913	-24.8%	\$ 449,330	21.64	0	-20.7%
4	Bacon County	2,022	68.0	\$ 211,366,369	-3.8%	\$ 108,116	15.5	1	-1.3%
5	Baker County	318	81.8	\$ 127,410,492	-2.3%	\$ 416,374	14.866	0.286	59.7%
6	Baldwin County	5,579	79.1	\$ 987,792,246	-14.8%	\$ 177,278	17.06	0.99	-6.7%
7	Banks County	2,875	65.2	\$ 518,421,575	-14.6%	\$ 183,123	14.509	1.265	-2.0%
8	Barrow County	13,066	60.9	\$ 1,370,325,195	-35.1%		18.5	0	-34.1%
9	Bartow County	13,873	61.2	\$ 1,997,568,730	-17.4%	\$ 143,226	17.9	0	-7.4%
10	Ben Hill County	3,122	82.3	\$ 350,914,707	-9.1%	\$ 112,257	15.739	0.309	-4.5%
11	Berrien County	3,100	69.6	\$ 333,579,700	0.0%	\$ 107,054	14	0	15.3%
12	Bibb County	23,350	81.9	\$ 4,166,192,674	2.3%	\$ 175,411	17.945	-1.854	2.2%
13	Bleckley County	2,272	60.3	\$ 259,195,022	-13.9%	\$ 113,882	14.25	2.75	21.6%
14	Brantley County	3,338	67.1	\$ 306,959,161	-11.8%	\$ 91,794	17.983	4.983	20.7%
15	Bremen City	2,086	26.2	\$ 241,226,411	1.3%	\$ 117,442	14.95	0	-0.5%
16	Brooks County	2,120	95.5	\$ 397,757,203	-24.7%	\$ 179,655	15.07	2.635	11.5%
17	Bryan County	8,065	39.3	\$ 1,238,649,913	-8.0%	\$ 159,005	15.537	2	-9.1%
18	Buford City	4,078	45.6	\$ 808,756,232	-20.2%	\$ 209,468	13	-0.25	-14.1%
19	Bulloch County	9,660	62.2	\$ 1,700,117,720	-10.4%	\$ 177,855	9.95	0.5	-14.5%
20	Burke County	4,097	100.0	\$ 2,353,102,650	36.4%	\$ 565,378	13.75	1	25.2%
21	Butts County	3,391	77.3	\$ 576,537,309	-21.2%	\$ 173,970	19	1.494	9.2%
22	Calhoun City	3,764	61.2	\$ 771,542,276	-15.0%	\$ 216,725	17.813	3.733	9.7%
23	Calhoun County	646	92.6	\$ 119,468,192	-13.6%	\$ 191,763	17.492	1.992	20.2%
24	Camden County	8,928	51.3	\$ 1,326,945,796	-27.7%	\$ 146,786	15.5	0.75	-6.5%
25	Candler County	2,037	74.1	\$ 227,371,002	-8.8%	\$ 112,171	13.195	0.837	-17.2%
26	Carroll County	14,165	67.0	\$ 1,672,665,580	-21.2%	\$ 120,840	19.5	1.4	-12.1%
27	Carrollton City	4,769	57.5	\$ 699,930,804	-17.2%	\$ 144,883	19.19	2	-13.7%
28	Cartersville City	4,118	56.4	\$ 876,556,364	-20.2%	\$ 211,729	18.23	1	-14.8%
29	Catoosa County	10,624	50.5	\$ 1,497,880,489	-11.1%	\$ 139,741	18.713	1.94	-7.0%

	District	Full-Time Equivalent Enrollment FY 2015	% Free & Reduced Lunch FY 2014	Tax Digest CY 2013	% Change Tax Digest CY 2008-2013 Inflation-adjusted	Tax Digest per FTE CY 2013	M &O Millage Rate 2013	Change M&O Millage Rate 2008-2013	% Change Local Revenues per FTE 2008-2013 Inflation-adjusted
30	Charlton County	1,588	74.1	\$ 273,038,544	-21.1%	\$ 171,614	18.25	2.02	26.7%
31	Chatham County	35,953	65.4	\$ 11,604,606,558	-10.4%	\$ 328,854	15.881	2.477	-5.7%
32	Chattahoochee County	909	66.5	\$ 62,434,540	-7.9%	\$ 69,837	17	0.6	11.7%
	Chattooga County	2,736	79.7	\$ 363,221,364	-31.3%	\$ 131,032	14.223	4.455	3.3%
34	Cherokee County	39,810	32.4	\$ 5,936,753,277	-29.9%	\$ 151,182	19.45	1	-28.2%
35	Chickamauga City	1,391	24.1	\$ 112,808,775	-12.5%	\$ 79,611	12	1.75	-3.7%
	Clarke County	12,269	81.6	\$ 3,308,914,220	-13.1%	\$ 273,532	20	0	-10.5%
37	Clay County	297	98.0	\$ 97,722,391	-18.8%	\$ 318,314	12.657	0.657	15.3%
38	Clayton County	52,273	100.0	\$ 5,739,188,033	-35.9%	\$ 111,100	20	0.164	-36.8%
39	Clinch County	1,327	75.9	\$ 249,714,616	-1.2%	\$ 186,912	15.677	-0.005	-10.2%
40	Cobb County	111,412	45.3	\$ 20,476,161,097	-25.0%	\$ 186,257	18.9	0	-21.8%
41	Coffee County	7,504	75.4	\$ 824,558,538	-9.2%	\$ 109,795	16.214	1	2.3%
42	Colquitt County	9,236	89.5	\$ 901,781,831	-2.1%	\$ 98,966	8.287	-0.176	-11.6%
43	Columbia County	24,797	33.6	\$ 4,085,451,906	-4.7%	\$ 167,430	18.59	1.5	-7.1%
	Commerce City	1,489	61.6	\$ 172,568,800	-9.1%	\$ 119,013	20	2.25	-2.9%
45	Cook County	3,163	68.4	\$ 338,289,306	-11.4%	\$ 107,087	16.065	-0.085	12.5%
46	Coweta County	22,107	44.5	\$ 3,721,198,806	-14.8%	\$ 166,967	18.59	0	-14.2%
47	Crawford County	1,742	78.9	\$ 284,552,999	-7.1%	\$ 161,770	16	3.63	10.8%
48	Crisp County	3,987	98.1	\$ 559,527,783	-5.6%	\$ 140,197	17.45	1	0.5%
49	Dade County	2,088	59.8	\$ 395,441,460	-12.4%	\$ 185,915	15.17	2.75	18.8%
50	Dalton City	7,620	80.4	\$ 3,501,780,254	-17.7%	\$ 468,090	7.845	0	-26.2%
51	Dawson County	3,529	50.0	\$ 985,828,556	-38.3%	\$ 283,937	17.246	3.6	-15.8%
52	Decatur City	4,019	18.3	\$ 1,182,344,002	-9.5%	\$ 319,985	20.9	1	-20.8%
53	Decatur County	5,128	94.8	\$ 812,944,357	-15.8%	\$ 154,464	15.99	4.28	30.4%
54	DeKalb County	98,773	72.8	\$ 16,046,429,853	-32.6%	\$ 162,817	23.98	1	-29.2%
55	Dodge County	3,157	72.5	\$ 387,895,784	-9.3%	\$ 122,095	12	2.3	29.7%
56	Dooly County	1,356	100.0	\$ 276,743,519	0.2%	\$ 200,539	16.942	2	20.2%
57	Dougherty County	15,362	100.0	\$ 2,031,709,634	-15.6%	\$ 131,103	18.445	0	-7.4%
58	Douglas County	25,779	62.2	\$ 3,185,563,572	-29.8%	\$ 125,594	19.85	1.5	-27.0%
	Dublin City	2,430	85.1	\$ 437,419,119	-21.9%	\$ 153,051	19.705	3.435	-5.1%
60	Early County	2,077	96.4	\$ 371,444,053	-14.5%	\$ 178,065	15.5	0.5	11.3%

	District	Full-Time Equivalent Enrollment FY 2015	% Free & Reduced Lunch FY 2014	Tax Digest CY 2013	% Change Tax Digest CY 2008-2013 Inflation-adjusted	Tax Digest per FTE CY 2013	M &O Millage Rate 2013	Change M&O Millage Rate 2008-2013	% Change Local Revenues per FTE 2008-2013 Inflation-adjusted
61	Echols County	798	90.6	\$ 109,592,000	-0.5%	\$ 145,734	15.5	-0.12	8.8%
62	Effingham County	11,033	41.5	\$ 1,516,929,025	-18.4%	\$ 137,503	16.897	1.429	-2.3%
63	Elbert County	2,937	79.9	\$ 510,900,799	-13.4%	\$ 171,674	16.722	0.717	8.6%
64	Emanuel County	4,124	79.0	\$ 436,749,466	-7.4%	\$ 106,498	13.848	2.848	26.1%
65	Evans County	1,780	100.0	\$ 240,232,064	-7.2%	\$ 137,669	14	2	4.8%
66	Fannin County	2,949	64.1	\$ 1,123,552,801	-4.7%	\$ 374,393	13.9	1	20.2%
67	Fayette County	20,211	26.1	\$ 3,902,707,734	-28.3%	\$ 191,713	20	0.25	-12.6%
	Floyd County	9,947	59.3	\$ 1,665,031,827	-12.7%	\$ 166,603	18.588	0	-5.5%
69	Forsyth County	40,982	18.7	\$ 7,790,589,451	-20.4%	\$ 199,115	16.3	0.905	-23.4%
70	Franklin County	3,639	61.9	\$ 558,432,213	-24.6%	\$ 152,203	16.868	2	-1.9%
71	Fulton County	94,711	45.8	\$ 27,512,543,844	-18.1%	\$ 294,703	18.502	0.011	-13.1%
72	Gainesville City	7,908	76.3	\$ 3,329,623,397	-18.8%	\$ 429,740	7.59	0.17	-25.1%
73	Gilmer County	4,227	72.1	\$ 968,702,419	-46.0%	\$ 227,448	17.3	3.9	-6.3%
74	Glascock County	592	57.7	\$ 82,112,176	-4.3%	\$ 135,275	16.89	4	2.5%
	Glynn County	12,373	63.2	\$ 3,994,684,781	-31.7%	\$ 323,718	16.23	1	-24.6%
76	Gordon County	6,486	67.0	\$ 831,009,144	-14.7%	\$ 126,044	19.406	1.906	7.8%
77	Grady County	4,476	85.6	\$ 495,148,339	-23.1%	\$ 111,219	14.2	1.3	-2.6%
	Greene County	2,115	98.6	\$ 1,379,538,389	-27.1%	\$ 668,705	14	4	39.7%
79	Gwinnett County	172,693	55.5	\$ 23,542,803,658	-31.0%	\$ 140,290	19.8	0.55	-26.7%
80	Habersham County	6,982	63.7	\$ 1,011,290,012	-25.4%	\$ 146,161	14.75	1.4	-19.4%
81	Hall County	27,563	60.4	\$ 3,998,696,342	-25.0%	\$ 146,199	19.25	2.83	-9.0%
82	Hancock County	943	75.0	\$ 357,508,794	6.1%	\$ 348,449	14.193	-2.707	13.3%
83	Haralson County	3,394	77.2	\$ 542,280,635	-10.2%	\$ 159,167	16.83	1.001	33.7%
84	Harris County	5,008	36.4	\$ 1,237,991,626	-12.7%	\$ 247,648	17.91	2	8.3%
85	Hart County	3,466	63.6	\$ 889,932,670	-16.5%	\$ 257,727	13.96	0.228	-8.2%
86	Heard County	1,922	67.2	\$ 435,419,333	-7.9%	\$ 227,968	15.27	0	2.6%
87	Henry County	40,925	52.1	\$ 4,756,058,390	-36.3%	\$ 117,911	20	0	-31.1%
88	Houston County	27,123	58.4	\$ 3,796,730,118	-2.3%	\$ 141,579	13.34	0.87	-1.3%
89	Irwin County	1,713	69.1	\$ 230,718,349	1.3%	\$ 142,331	15.69	0	-4.1%
90	Jackson County	7,183	53.4	\$ 1,320,580,518	-30.1%	\$ 184,800	19.276	0.376	-26.1%
91	Jasper County	2,201	71.9	\$ 317,835,601	-35.8%	\$ 146,739	18.99	4.56	-11.2%

	District	Full-Time Equivalent Enrollment FY 2015	% Free & Reduced Lunch FY 2014	Tax Digest CY 2013	% Change Tax Digest CY 2008-2013 Inflation-adjusted	Tax Digest per FTE CY 2013		M &O Millage Rate 2013	Change M&O Millage Rate 2008-2013	% Change Local Revenues per FTE 2008-2013 Inflation-adjusted
92	Jeff Davis County	2,952	88.0	\$ 273,998,425	-3.6%	\$	93,165	12.75	0	1.2%
93	Jefferson City	2,981	31.1	\$ 448,302,016	0.4%	\$	156,639	14.382	0.382	-5.6%
94	Jefferson County	2,665	85.2	\$ 422,372,667	-15.8%	\$	153,870	15.712	2.47	-3.7%
95	Jenkins County	1,301	100.0	\$ 213,939,559	-8.1%	\$	162,692	12.901	0.001	45.2%
96	Johnson County	1,108	71.7	\$ 156,775,441	-13.0%	\$	138,007	14.407	4.384	23.3%
97	Jones County	5,261	48.6	\$ 688,346,052	-16.8%	\$	130,418	16	1.75	6.0%
98	Lamar County	2,506	70.7	\$ 487,461,273	-9.3%	\$	194,518	16.632	0.832	-12.7%
99	Lanier County	1,685	73.4	\$ 170,006,008	-5.3%	\$	104,426	16.96	-0.2	-5.5%
100	Laurens County	6,432	63.9	\$ 726,607,074	-13.0%	\$	113,285	16	4.061	17.5%
101	Lee County	6,158	42.7	\$ 908,944,416	0.8%	\$	149,081	17.5	2.5	8.6%
102	Liberty County	9,782	68.6	\$ 1,200,555,880	-3.4%	\$	123,147	15.88	0.28	13.5%
103	Lincoln County	1,140	62.6	\$ 268,597,789	-20.7%	\$	241,328	17.135	2.258	22.3%
104	Long County	3,016	71.8	\$ 273,116,966	12.6%	\$	98,138	13.5	3.648	33.1%
105	Lowndes County	10,205	50.8	\$ 1,436,318,841	-2.1%	\$	141,092	14.725	0.025	-13.0%
106	Lumpkin County	3,791	54.3	\$ 832,279,045	-36.2%	\$	218,790	16.54	4.7	-1.7%
107	Macon County	1,541	82.4	\$ 341,065,848	-1.0%	\$	208,986	18	0	16.3%
108	Madison County	4,732	62.3	\$ 597,749,559	-18.5%	\$	127,479	16.99	0	-17.2%
109	Marietta City	9,101	65.2	\$ 2,570,568,642	-21.9%	\$	298,452	18.682	0.712	-16.7%
110	Marion County	1,328	74.5	\$ 205,059,723	-16.4%	\$	162,231	14.546	-0.34	-6.4%
111	McDuffie County	4,212	76.2	\$ 589,921,953	-7.5%	\$	142,873	17.19	0	14.0%
112	McIntosh County	1,585	84.0	\$ 462,658,100	-15.4%	\$	291,530	15.683	2.946	25.9%
113	Meriwether County	2,914	82.4	\$ 485,525,701	-8.9%	\$	163,312	18.489	1.589	8.2%
114	Miller County	1,040	88.9	\$ 178,606,142	5.3%	\$	167,234	17.971	2.401	15.0%
115	Mitchell County	2,315	98.0	\$ 521,551,871	-0.9%	\$	220,064	14.984	2	17.6%
116	Monroe County	3,835	60.7	\$ 1,280,485,472	-15.8%	\$	326,905	15.342	2.242	11.9%
117	Montgomery County	1,546	53.3	\$ 163,450,741	-19.2%	\$	177,086	13.421	1.321	-15.5%
118	Morgan County	3,201	50.2	\$ 623,802,732	-42.6%	\$	191,116	18.213	5.489	-11.7%
119	Murray County	7,368	75.6	\$ 811,033,838	-19.7%	\$	110,105	15.5	0	-9.9%
120	Muscogee County	31,155	72.0	\$ 4,224,773,508	-1.0%	\$	135,262	23.37	0	8.1%
121	Newton County	19,035	68.5	\$ 1,843,198,920	-42.4%	\$	98,905	20	1.79	-32.2%
122	Oconee County	6,816	24.4	\$ 1,411,789,289	-21.5%	\$	209,869	17.5	1	-15.4%

	District	Full-Time Equivalent Enrollment FY 2015	% Free & Reduced Lunch FY 2014	Tax Digest CY 2013	% Change Tax Digest CY 2008-2013 Inflation-adjusted	Tax Digest per FTE CY 2013		M &O Millage Rate 2013	Change M&O Millage Rate 2008-2013	% Change Local Revenues per FTE 2008-2013 Inflation-adjusted
123	Oglethorpe County	2,255	60.2	\$ 368,934,997	-19.6%	\$	163,535	17.9	0.004	-8.4%
124	Paulding County	28,646	43.2	\$ 2,639,928,858	-40.5%	\$	92,525	18.879	-0.03	-39.1%
125	Peach County	3,792	69.9	\$ 645,801,653	0.2%	\$	171,437	17	1.538	40.7%
	Pelham City	1,438	92.1	\$ 52,448,106	1.0%	\$	36,728	8.168	1.185	-10.2%
127	Pickens County	4,295	55.7	\$ 1,360,532,077	-13.5%	\$	313,631	16.1	1.63	5.5%
128	Pierce County	3,639	60.9	\$ 417,259,672	0.9%	\$	113,881	16.7	1.2	0.8%
129	Pike County	3,327	43.7	\$ 431,264,569	-19.2%	\$	128,238	15.227	1.059	-9.6%
130	Polk County	7,465	83.1	\$ 922,274,723	-11.8%	\$	124,834	16.28	1	-0.4%
	Pulaski County	1,304	71.8	\$ 239,617,668	-9.9%	\$	179,489	13.954	1.607	4.7%
132	Putnam County	2,706	78.8	\$ 1,387,905,539	-14.8%	\$	514,420	14.385	4.535	15.0%
133	Quitman County	318	99.1	\$ 65,939,719	-33.3%	\$	201,036	14.073	1.263	-16.5%
134	Rabun County	2,200	68.1	\$ 1,619,700,859	-12.9%	\$	722,758	9.47	0.55	-13.5%
135	Randolph County	987	91.4	\$ 174,732,063	-11.0%	\$	178,298	16.58	0.48	14.4%
136	Richmond County	30,772	96.8	\$ 4,419,912,777	-5.1%	\$	142,979	19.982	0.64	3.6%
137	Rockdale County	15,812	68.8	\$ 1,799,949,938	-40.8%	\$	115,020	26	5	-8.5%
138	Rome City	5,941	76.6	\$ 1,120,650,870	-11.6%	\$	196,847	17.45	1.5	-5.9%
139	Schley County	1,319	57.4	\$ 108,057,307	19.3%	\$	81,124	16.68	0	21.7%
140	Screven County	2,266	79.1	\$ 392,437,799	-9.4%	\$	169,373	13.529	0.529	44.0%
141	Seminole County	1,620	92.2	\$ 245,642,665	-9.6%	\$	152,478	16.298	4.788	41.0%
142	Social Circle City	1,629	54.6	\$ 130,751,788	-25.6%	\$	82,286	16.873	1.104	-8.1%
143	Spalding County	10,218	75.6	\$ 1,382,709,218	-14.4%	\$	136,174	19.47	0.67	-9.3%
144	Stephens County	3,925	70.1	\$ 611,312,810	-20.1%	\$	154,061	18.4	0	-11.1%
145	Stewart County	504	90.6	\$ 135,618,100	-9.6%	\$	256,367	15.035	2.578	22.6%
146	Sumter County	4,645	84.1	\$ 730,488,687	-3.3%	\$	156,489	17.533	0	7.5%
147	Talbot County	513	89.5	\$ 205,608,130	-13.9%	\$	409,578	14.109	1.029	27.0%
148	Taliaferro County	187	93.6	\$ 55,860,720	-35.4%	\$	301,950	17.999	4.999	24.8%
149	Tattnall County	3,508	88.7	\$ 408,852,640	-7.7%	\$	116,151	13.551	2.051	21.9%
150	Taylor County	1,446	78.3	\$ 215,090,538	-12.0%	\$	145,923	15.58	3.5	10.0%
151	Telfair County	1,612	93.8	\$ 262,509,722	-6.8%	\$	158,329	15.394	-0.936	6.6%
152	Terrell County	1,408	81.8	\$ 250,041,512	-4.9%	\$	178,474	16.484	1	21.4%
153	Thomas County	5,272	75.1	\$ 797,333,437	-22.5%	\$	156,863	14.714	2.464	28.2%

	District	Full-Time Equivalent Enrollment FY 2015	% Free & Reduced Lunch FY 2014	Tax Digest CY 2013	% Change Tax Digest CY 2008-2013 Inflation-adjusted	Tax Digest per FTE CY 2013		per FTE Rate		% Change Local Revenues per FTE 2008-2013 Inflation-adjusted
154	Thomasville City	2,802	45.8	\$ 661,951,875	-13.3%	\$	231,857	17.341	0.241	4.8%
155	Tift County	7,670	94.7	\$ 1,004,682,895	-5.7%	\$	129,319	14.964	0	-1.3%
156	Toombs County	2,952	100.0	\$ 363,032,363	8.7%	\$	123,522	13.956	2.464	-4.7%
157	Towns County	1,085	57.6	\$ 711,337,193	-31.1%	\$	628,945	6.505	2.961	0.5%
158	Treutlen County	1,112	100.0	\$ 117,309,114	-8.1%	\$	102,275	12	0	-1.1%
159	Trion City	1,328	43.9	\$ 40,262,803	-57.1%	\$	31,115	5.7	0	1.0%
160	Troup County	12,216	65.7	\$ 1,892,737,084	-8.1%	\$	154,648	18.85	0	5.1%
161	Turner County	1,388	95.6	\$ 202,899,255	-14.7%	\$	136,909	14	0	17.7%
162	Twiggs County	876	94.0	\$ 228,914,425	14.0%	\$	266,489	16.6	-3.4	25.8%
163	Union County	2,697	59.9	\$ 1,203,269,963	-15.5%	\$	457,343	11.798	2.9	18.7%
164	Thomaston-Upson County	4,237	70.5	\$ 595,320,191	-16.1%	\$	140,340	15.34	1.04	4.1%
165	Valdosta City	7,821	97.3	\$ 1,513,911,376	-3.8%	\$	197,664	16.98	1	0.4%
166	Vidalia City	2,523	67.2	\$ 325,638,543	3.6%	\$	131,731	15	0	21.8%
167	Walker County	8,883	72.6	\$ 1,177,726,799	-13.2%	\$	135,839	17.404	-0.046	-4.6%
168	Walton County	13,323	51.6	\$ 1,825,160,947	-36.8%	\$	140,819	19.802	2.312	-29.1%
169	Ware County	5,701	71.0	\$ 717,451,945	-4.0%	\$	125,253	16.897	1.852	16.0%
170	Warren County	630	91.4	\$ 154,635,170	-10.5%	_	231,144	17.4	1	23.4%
171	Washington County	3,027	82.5	\$ 708,446,494	-15.2%	\$	232,583	15.249	-0.655	-3.2%
172	Wayne County	5,180	66.8	\$ 733,972,786	-11.7%	\$	141,203	19	2.5	18.3%
173	Webster County	396	81.0	\$ 76,353,231	-20.3%	\$	178,813	16.929	2.041	-5.1%
174	Wheeler County	982	75.6	\$ 125,335,339	-7.5%	\$	132,630	15.716	0.216	5.4%
175	White County	3,874	57.7	\$ 846,881,006	-27.3%	\$	217,205	17.523	2.873	-7.9%
176	Whitfield County	13,447	71.6	\$ 1,559,265,943	-23.9%	\$	115,991	18.756	4	8.3%
177	Wilcox County	1,151	75.9	\$ 147,664,664	-5.4%	\$	122,340	15.11	2.5	57.6%
178	Wilkes County	1,578	93.8	\$ 336,015,130	-10.3%	\$	214,981	16.75	0	14.7%
179	Wilkinson County	1,474	85.5	366,265,055	-5.8%	\$	244,014	19.66	0.34	11.1%
180	Worth County	3,242	71.0	\$ 500,908,944	6.3%	\$	153,183	15.5	0.5	18.6%