

## Bill Analysis: House Bill 824

### House Bill 824 Makes Changes to Georgia's K-12 Education Equalization Program

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#### Overview

Local funding for K-12 education is largely generated through property taxes. The value of taxable property varies greatly across Georgia. Accordingly, communities with strong local economies have larger tax bases compared to the tax bases of communities with lagging local economies. Therefore, low-wealth communities face greater challenges generating adequate funding to provide a quality education to its students. The Equalization Program aims to address this challenge; however, proposed changes within HB 824 fall short in effectively promoting funding equity across school systems in Georgia.

House Bill 824 (HB 824) makes changes to the state's K-12 Equalization Program, which provides state funding to low-wealth school systems across Georgia. Proposed changes in HB 824 improve the program by shifting a larger portion of equalization funding to Georgia's poorest school systems. However, proposed changes significantly reduce total funding earned for equalization, which reduces the maximum amount of funding qualifying school systems earn. Furthermore, HB 824 does not adequately address the allocation of equalization funding in the event of future cuts.

#### Equalization Program

The goal of Georgia's K-12 Equalization Program is to provide low-wealth school systems with additional state funding to supplement local funding generated for K-12 education. Equalization grants are not restrictive and school systems are able to spend funding as needed. The objective of the program is to ensure that all 180 school systems generate a minimum amount of local funding.

#### Current Equalization Program

Determining which school systems qualify for participation and the amount of equalization funding earned is a simple concept yet a technical exercise.

#### **Georgia's 180 school systems are ranked from highest to lowest based on the property tax wealth of all qualified taxable property per system.**

- An equalized local wealth measure is derived for each school system by taking a standard percentage (40 percent) of total taxable property value and dividing the value by the weighted full-time equivalent (FTE) student count.
- The school system at the 75th percentile becomes the benchmark for participation. School systems ranking below this benchmark qualify for equalization funding – a total of 134 out of 180 schools systems.

**All qualifying school systems are required to levy a minimum 5 mills local tax rate.**

**Earned equalization funding equals the difference between a school system's equalized local wealth and the state benchmark.**

- The calculated difference is then multiplied by the number of eligible local mills (up to 15) levied above the minimum required five mills.

**The calculated amount is then multiplied by the total weighted FTE count for a qualifying school system to determine the total amount of equalization funding earned.**

## Program Cost

The equalization program has experienced many changes since its initial year of funding in 1987. Funding appropriated to the program totaled \$87 million in 1987 and grew to \$641 million in earned funding for FY 2012. However, FY 2009 marked the last year in which the Equalization Program was fully funded, at a cost of \$557 million.

For FY 2013, earned funding for the equalization program totals \$832 million under the existing formula.<sup>1</sup> However, the governor's budget for FY 2013 caps funding at \$436 million for the program, where funding has been since FY 2010. Accordingly, qualifying schools receive only 52 percent of earned equalization funding.

Under HB 824, the total earned funding for the equalization program is \$492 million for FY 2013. Adopting a statewide average local wealth benchmark reduces the value of the Equalization Program by \$340 million. Accordingly, at the current funding level of \$436 million, the lowered cost of the program results in a smaller percentage cut in equalization grants. Instead of receiving only 52 percent of earned funding under the current formula, school systems would now receive 88 percent of earned funding. However, this increase in the percentage of grant funding allocated is simply the result of the decreased value of the program – total funding allocated to the program, \$436 million, remains the same. Furthermore, all qualifying school systems earn less equalization funding under HB 824 compared to the current funding formula (See Appendix for funding amounts by school system).

## What the Bill Would Do

House Bill 824 (HB 824) proposes two key changes to the equalization program funding formula.

1. Changes the state benchmark for eligibility. The new benchmark becomes the average statewide local wealth per weighted FTE count. School systems with local wealth per pupil below the new benchmark qualify for equalization funding.
  - Top nine and bottom nine school systems in the local wealth ranking are excluded from the new benchmark calculation. Excluding these school systems biases the average per pupil statewide average downward.
2. Maintains proportionate reductions in equalization grants. When the Equalization Program is not fully funded, equalization grants will continue to be reduced proportionately for all systems.

## Policy Considerations

The goal of Georgia's K-12 Equalization Program is to promote and facilitate funding equity across school systems. The Equalization Program pursues this goal by directing state funding toward Georgia's poorest school systems, which gives them the opportunity to earn a larger share of total funding, on a per pupil basis. Thus, the merit of HB 824 must consider whether the proposed changes truly enhance the program's attempt to promote and facilitate funding equity across school systems. Three important points should be considered in assessing the merit of HB 824.

Under the proposed law:

**1. Equalization Program Needs to Be Fully Funded.**

When the program is not fully funded, qualifying school systems experience funding cuts that do not align with the original intent of the program. The program has not been fully funded since FY 2010. Consequently, efforts to facilitate funding equity undermine the best way to fulfill the goal of the Equalization Program – fully funding the program.

**2. Value of Equalization Program Permanently Reduced.**

The total value of the Equalization Program is significantly reduced under HB 824. For FY 2013, the value of the program drops from \$832 million to \$492 million. The program's reduced value is largely a result of the new benchmark that uses the average statewide local wealth per pupil. This new benchmark is lower than the current benchmark for the program.

Furthermore, excluding the top nine – wealthiest – and bottom nine – least wealthy – school systems from the new benchmark calculation biases the measure downward. The average local wealth per pupil for the top nine school systems is many times higher than the average local wealth per pupil for the bottom nine school systems. Accordingly, excluding the two groups reduces the total value of the Equalization Program.

**3. Funding Equity Is Limited With Proportionate Reduction in Equalization Grants.**

In recent years, the Department of Education has managed the underfunded Equalization Program by applying proportional cuts in equalization funding to all qualifying school systems. Thus, the poorest school system (ranked 180th in local wealth) receives the same percentage cut in equalization funding as a school system with greater local wealth (e.g. ranked 50th in local wealth). This approach may satisfy the concern for fairness, but it undermines funding equity. The goal of the Equalization Program is to provide additional funding assistance to Georgia's poorest school systems. Deliberate effort should be taken to direct a greater portion of equalization funding to the poorest school systems in years of austerity cuts and when the program is not fully funded.



# Appendix

## Earnings Comparison: Actual Earnings Versus Proposed Earnings and Actual Prorated Earnings Versus Proposed Prorated Earnings, FY 2013

FY 2013 Local Wealth Rank	School System	Fully Funded FY 2013 Current Law Earnings	Fully Funded FY 2013 HB 824 Earnings	FY 2013 HB 824 Versus Actual Earnings Change (\$)	FY 2013 Current Law Allocation	FY 2013 HB 824 Allocation
1	Greene	\$0	\$0	\$0	\$0	\$0
2	Towns	\$0	\$0	\$0	\$0	\$0
3	Rabun	\$0	\$0	\$0	\$0	\$0
4	Putnam	\$0	\$0	\$0	\$0	\$0
5	Atlanta City	\$0	\$0	\$0	\$0	\$0
6	Union	\$0	\$0	\$0	\$0	\$0
7	Glynn	\$0	\$0	\$0	\$0	\$0
8	Talbot	\$0	\$0	\$0	\$0	\$0
9	Fannin	\$0	\$0	\$0	\$0	\$0
10	Dawson	\$0	\$0	\$0	\$0	\$0
11	Chatham	\$0	\$0	\$0	\$0	\$0
12	Monroe	\$0	\$0	\$0	\$0	\$0
13	Burke	\$0	\$0	\$0	\$0	\$0
14	Clay	\$0	\$0	\$0	\$0	\$0
15	Buford City	\$0	\$0	\$0	\$0	\$0
16	Taliaferro	\$0	\$0	\$0	\$0	\$0
17	McIntosh	\$0	\$0	\$0	\$0	\$0
18	Marietta City	\$0	\$0	\$0	\$0	\$0
19	Baker	\$0	\$0	\$0	\$0	\$0
20	Fulton	\$0	\$0	\$0	\$0	\$0
21	Hancock	\$0	\$0	\$0	\$0	\$0
22	Gilmer	\$0	\$0	\$0	\$0	\$0
23	Decatur City	\$0	\$0	\$0	\$0	\$0
24	Pickens	\$0	\$0	\$0	\$0	\$0
25	Lumpkin	\$0	\$0	\$0	\$0	\$0
26	Clarke	\$0	\$0	\$0	\$0	\$0
27	Wilkerson	\$0	\$0	\$0	\$0	\$0
28	Harris	\$0	\$0	\$0	\$0	\$0
29	Hart	\$0	\$0	\$0	\$0	\$0
30	Morgan	\$0	\$0	\$0	\$0	\$0
31	White	\$0	\$0	\$0	\$0	\$0
32	Stewart	\$0	\$0	\$0	\$0	\$0
33	Forsyth	\$0	\$0	\$0	\$0	\$0
34	Cobb	\$0	\$0	\$0	\$0	\$0
35	Fayette	\$0	\$0	\$0	\$0	\$0
36	Lincoln	\$0	\$0	\$0	\$0	\$0
37	Oconee	\$0	\$0	\$0	\$0	\$0
38	Washington	\$0	\$0	\$0	\$0	\$0
39	DeKalb	\$0	\$0	\$0	\$0	\$0
40	Dublin City	\$0	\$0	\$0	\$0	\$0
41	Warren	\$0	\$0	\$0	\$0	\$0

Source: Georgia State Education Finance Commission

Note: Actual and proposed earnings represent the full amount of funding earned under the current and proposed equalization funding formulas. Actual and proposed allocations represent the amount of equalization funding provided to school system after all equalization grants receive a proportionate percentage reduction in funding, and is based on total funding appropriated to the equalization program compared to total actual earnings.

**Earnings Comparison: Actual Earnings Versus Proposed Earnings  
and Actual Prorated Earnings Versus Proposed Prorated Earnings, FY 2013 (Continued)**

<b>FY 2013 Local Wealth Rank</b>	<b>School System</b>	<b>Fully Funded FY 2013 Current Law Earnings</b>	<b>Fully Funded FY 2013 HB 824 Earnings</b>	<b>FY 2013 HB 824 Versus Actual Earnings Change (\$)</b>	<b>FY 2013 Current Law Allocation</b>	<b>FY 2013 HB 824 Allocation</b>
42	Cartersville City	\$0	\$0	\$0	\$0	\$0
43	Twiggs	\$0	\$0	\$0	\$0	\$0
44	Jackson	\$0	\$0	\$0	\$0	\$0
45	Quitman	\$0	\$0	\$0	\$0	\$0
46	Thomasville City	\$0	\$0	\$0	\$0	\$0
47	Calhoun city	\$7,246	\$0	-\$7,246	\$3,798	\$0
48	Wilkes	\$71,859	\$0	-\$71,859	\$37,666	\$0
49	Mitchell	\$235,804	\$0	-\$235,804	\$123,601	\$0
50	Valdosta City	\$926,877	\$0	-\$926,877	\$485,839	\$0
51	Dooly	\$249,401	\$0	-\$249,401	\$130,728	\$0
52	Baldwin	\$988,859	\$0	-\$988,859	\$518,327	\$0
53	Cherokee	\$8,859,777	\$0	-\$8,859,777	\$4,644,005	\$0
54	Heard	\$459,540	\$0	-\$459,540	\$240,876	\$0
55	Troup	\$3,159,459	\$0	-\$3,159,459	\$1,656,085	\$0
56	Dade	\$371,037	\$0	-\$371,037	\$194,485	\$0
57	Camden	\$2,931,223	\$34,516	-\$2,896,707	\$1,536,451	\$30,583
58	Coweta	\$7,286,261	\$137,891	-\$7,148,370	\$3,819,219	\$122,178
59	Rome City	\$1,716,205	\$87,068	-\$1,629,137	\$899,578	\$77,146
60	Jasper	\$746,873	\$54,591	-\$692,282	\$391,487	\$48,371
61	Charlton	\$643,552	\$76,141	-\$567,411	\$337,329	\$67,465
62	Walton	\$5,272,819	\$698,428	-\$4,574,391	\$2,763,839	\$618,842
63	Jefferson City	\$559,444	\$81,232	-\$478,212	\$293,242	\$71,976
64	Bulloch	\$3,227,293	\$522,862	-\$2,704,431	\$1,691,641	\$463,282
65	Gainesville City	\$3,060,289	\$523,874	-\$2,536,415	\$1,604,103	\$464,179
66	Dalton City	\$3,385,812	\$611,217	-\$2,774,595	\$1,774,732	\$541,569
67	Appling	\$1,285,311	\$264,194	-\$1,021,117	\$673,718	\$234,090
68	Columbia	\$9,553,704	\$2,336,620	-\$7,217,084	\$5,007,739	\$2,070,363
69	Clinch	\$756,380	\$206,876	-\$549,504	\$396,470	\$183,303
70	Brooks	\$743,832	\$214,375	-\$529,457	\$389,892	\$189,947
71	Hall	\$11,862,357	\$3,438,440	-\$8,423,917	\$6,217,859	\$3,046,632
72	Lamar	\$1,113,977	\$347,930	-\$766,047	\$583,910	\$308,284
73	Rockdale	\$9,675,903	\$3,430,285	-\$6,245,618	\$5,071,792	\$3,039,406
74	Franklin	\$1,475,113	\$535,122	-\$939,991	\$773,206	\$474,145
75	Carrollton City	\$2,143,879	\$796,301	-\$1,347,578	\$1,123,751	\$705,563
76	Bibb	\$12,997,231	\$4,903,151	-\$8,094,080	\$6,812,723	\$4,344,440
77	Stephens	\$1,998,805	\$761,852	-\$1,236,953	\$1,047,708	\$675,039
78	Calhoun	\$438,169	\$172,311	-\$265,858	\$229,674	\$152,676
79	Habersham	\$3,769,033	\$1,534,888	-\$2,234,145	\$1,975,603	\$1,359,989
80	Pulaski	\$508,841	\$210,695	-\$298,146	\$266,718	\$186,686
81	Macon	\$1,078,860	\$449,985	-\$628,875	\$565,503	\$398,710
82	Banks	\$1,231,546	\$520,222	-\$711,324	\$645,536	\$460,943
83	Webster	\$215,189	\$95,780	-\$119,409	\$112,795	\$84,866

Source: Georgia State Education Finance Commission

Note: Actual and proposed earnings represent the full amount of funding earned under the current and proposed equalization funding formulas. Actual and proposed allocations represent the amount of equalization funding provided to school system after all equalization grants receive a proportionate percentage reduction in funding, and is based on total funding appropriated to the equalization program compared to total actual earnings.

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84	Butts	\$2,045,864	\$911,346	-\$1,134,518	\$1,072,375	\$807,498
85	Thomas	\$2,203,477	\$989,617	-\$1,213,860	\$1,154,990	\$876,851
86	Bryan	\$3,994,167	\$1,799,224	-\$2,194,943	\$2,093,611	\$1,594,204
87	Gwinnett	\$108,000,740	\$49,203,530	-\$58,797,210	\$56,610,451	\$43,596,821
88	Peach	\$2,358,772	\$1,221,155	-\$1,137,617	\$1,236,391	\$1,082,005
89	Early	\$1,222,733	\$635,375	-\$587,358	\$640,916	\$562,975
90	Terrell	\$991,391	\$553,703	-\$437,688	\$519,655	\$490,609
91	Oglethorpe	\$2,054,674	\$1,149,548	-\$905,126	\$1,076,993	\$1,018,558
92	Seminole	\$1,095,393	\$617,279	-\$478,114	\$574,169	\$546,941
93	Meriwether	\$2,220,610	\$1,260,267	-\$960,343	\$1,163,971	\$1,116,661
94	Randolph	\$484,261	\$247,276	-\$236,985	\$253,834	\$219,099
95	Miller	\$606,656	\$347,624	-\$259,032	\$317,989	\$308,013
96	Telfair	\$1,111,785	\$641,365	-\$470,420	\$582,761	\$568,282
97	Floyd	\$9,039,023	\$5,251,431	-\$3,787,592	\$4,737,960	\$4,653,034
98	Decatur	\$2,536,319	\$1,473,648	-\$1,062,671	\$1,329,456	\$1,305,726
99	Montgomery	\$510,871	\$297,107	-\$213,764	\$267,782	\$263,251
100	Vidalia City	\$840,189	\$490,367	-\$349,822	\$440,400	\$434,490
101	Bartow	\$10,233,349	\$5,986,664	-\$4,246,685	\$5,363,986	\$5,304,488
102	Elbert	\$2,394,279	\$1,402,409	-\$991,870	\$1,255,003	\$1,242,605
103	Richmond	\$22,771,337	\$13,436,105	-\$9,335,232	\$11,935,989	\$11,905,070
104	Gordon	\$5,590,149	\$3,316,838	-\$2,273,311	\$2,930,173	\$2,938,886
105	Douglas	\$20,598,898	\$12,287,080	-\$8,311,818	\$10,797,268	\$10,886,976
106	Chattooga	\$2,258,553	\$1,351,360	-\$907,193	\$1,183,860	\$1,197,373
107	Marion	\$919,169	\$559,405	-\$359,764	\$481,798	\$495,661
108	Screven	\$1,358,451	\$827,681	-\$530,770	\$712,056	\$733,367
109	Effingham	\$8,648,937	\$5,401,095	-\$3,247,842	\$4,533,489	\$4,785,643
110	Muscogee	\$34,203,221	\$21,442,137	-\$12,761,084	\$17,928,209	\$18,998,819
111	Glascocock	\$281,333	\$178,281	-\$103,052	\$147,465	\$157,966
112	Crawford	\$1,267,875	\$810,383	-\$457,492	\$664,578	\$718,040
113	Lee	\$4,259,397	\$2,739,661	-\$1,519,736	\$2,232,637	\$2,427,478
114	Sumter	\$4,485,346	\$2,885,504	-\$1,599,842	\$2,351,072	\$2,556,703
115	McDuffie	\$3,502,290	\$2,253,750	-\$1,248,540	\$1,835,786	\$1,996,936
116	Henry	\$40,794,752	\$26,330,245	-\$14,464,507	\$21,383,273	\$23,329,931
117	Catoosa	\$9,568,670	\$6,178,048	-\$3,390,622	\$5,015,583	\$5,474,064
118	Clayton	\$48,681,099	\$31,445,392	-\$17,235,707	\$25,517,038	\$27,862,211
119	Crisp	\$2,745,734	\$1,773,677	-\$972,057	\$1,439,224	\$1,571,568
120	Lowndes	\$6,930,886	\$4,487,261	-\$2,443,625	\$3,632,943	\$3,975,940
121	Jenkins	\$724,143	\$471,714	-\$252,429	\$379,572	\$417,962
122	Taylor	\$964,241	\$636,982	-\$327,259	\$505,423	\$564,399
123	Barrow	\$11,447,945	\$7,569,625	-\$3,878,320	\$6,000,638	\$6,707,071
124	Upson	\$3,272,947	\$2,180,965	-\$1,091,982	\$1,715,572	\$1,932,445
125	Walker	\$8,243,096	\$5,498,828	-\$2,744,268	\$4,320,761	\$4,872,240

Source: Georgia State Education Finance Commission

Note: Actual and proposed earnings represent the full amount of funding earned under the current and proposed equalization funding formulas. Actual and proposed allocations represent the amount of equalization funding provided to school system after all equalization grants receive a proportionate percentage reduction in funding, and is based on total funding appropriated to the equalization program compared to total actual earnings.

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126	Wayne	\$4,265,862	\$2,846,585	-\$1,419,277	\$2,236,025	\$2,522,218
127	Tift	\$4,890,839	\$3,267,878	-\$1,622,961	\$2,563,618	\$2,895,505
128	Spalding	\$10,795,226	\$7,239,307	-\$3,555,919	\$5,658,504	\$6,414,393
129	Carroll	\$14,685,715	\$9,894,702	-\$4,791,013	\$7,697,771	\$8,767,207
130	Houston	\$32,128,289	\$21,693,027	-\$10,435,262	\$16,840,597	\$19,221,121
131	Dougherty	\$17,321,032	\$11,813,073	-\$5,507,959	\$9,079,118	\$10,466,981
132	Jefferson	\$2,287,197	\$1,567,293	-\$719,904	\$1,198,874	\$1,388,701
133	Haralson	\$4,435,780	\$3,042,383	-\$1,393,397	\$2,325,090	\$2,695,706
134	Pike	\$2,670,476	\$1,835,134	-\$835,342	\$1,399,776	\$1,626,021
135	Johnson	\$866,235	\$598,966	-\$267,269	\$454,052	\$530,714
136	Polk	\$5,694,375	\$3,955,133	-\$1,739,242	\$2,984,805	\$3,504,449
137	Grady	\$3,712,736	\$2,584,606	-\$1,128,130	\$1,946,094	\$2,290,092
138	Worth	\$2,914,701	\$2,043,967	-\$870,734	\$1,527,791	\$1,811,058
139	Turner	\$1,229,060	\$865,385	-\$363,675	\$644,233	\$766,775
140	Liberty	\$14,573,418	\$10,383,311	-\$4,190,107	\$7,638,909	\$9,200,139
141	Echols	\$831,567	\$592,564	-\$239,003	\$435,880	\$525,042
142	Evans	\$1,399,762	\$1,002,384	-\$397,378	\$733,709	\$888,163
143	Laurens	\$4,452,077	\$3,190,069	-\$1,262,008	\$2,333,633	\$2,826,563
144	Irwin	\$1,785,823	\$1,280,921	-\$504,902	\$936,070	\$1,134,961
145	Whitfield	\$11,910,924	\$8,567,965	-\$3,342,959	\$6,243,316	\$7,591,651
146	Newton	\$24,053,182	\$17,431,472	-\$6,621,710	\$12,607,890	\$15,445,168
147	Murray	\$6,585,227	\$4,781,566	-\$1,803,661	\$3,451,760	\$4,236,710
148	Commerce City	\$1,655,615	\$1,202,608	-\$453,007	\$867,819	\$1,065,572
149	Jones	\$5,971,556	\$4,339,388	-\$1,632,168	\$3,130,094	\$3,844,918
150	Wheeler	\$852,570	\$626,950	-\$225,620	\$446,890	\$555,509
151	Wilcox	\$1,226,883	\$916,851	-\$310,032	\$643,092	\$812,377
152	Paulding	\$39,794,369	\$29,753,323	-\$10,041,046	\$20,858,905	\$26,362,952
153	Tattnall	\$3,856,814	\$2,891,862	-\$964,952	\$2,021,616	\$2,562,336
154	Bacon	\$1,741,894	\$1,310,021	-\$431,873	\$913,044	\$1,160,745
155	Ware	\$7,768,091	\$5,843,714	-\$1,924,377	\$4,071,779	\$5,177,827
156	Cook	\$3,525,404	\$2,655,506	-\$869,898	\$1,847,901	\$2,352,913
157	Pierce	\$4,722,440	\$3,572,956	-\$1,149,484	\$2,475,348	\$3,165,820
158	Candler	\$1,971,843	\$1,494,773	-\$477,070	\$1,033,575	\$1,324,445
159	Toombs	\$1,817,141	\$1,384,845	-\$432,296	\$952,486	\$1,227,043
160	Coffee	\$9,144,337	\$6,970,145	-\$2,174,192	\$4,793,162	\$6,175,902
161	Madison	\$8,849,093	\$6,751,988	-\$2,097,105	\$4,638,405	\$5,982,604
162	Bleckley	\$2,118,095	\$1,618,293	-\$499,802	\$1,110,236	\$1,433,890
163	Dodge	\$2,759,848	\$2,120,340	-\$639,508	\$1,446,622	\$1,878,729
164	Treutlen	\$799,812	\$615,960	-\$183,852	\$419,235	\$545,772
165	Ben Hill	\$3,890,168	\$3,002,990	-\$887,178	\$2,039,098	\$2,660,802
166	Chickamauga City	\$832,554	\$645,789	-\$186,765	\$436,398	\$572,202
167	Emanuel	\$4,476,407	\$3,505,035	-\$971,372	\$2,346,386	\$3,105,639

Source: Georgia State Education Finance Commission

Note: Actual and proposed earnings represent the full amount of funding earned under the current and proposed equalization funding formulas. Actual and proposed allocations represent the amount of equalization funding provided to school system after all equalization grants receive a proportionate percentage reduction in funding, and is based on total funding appropriated to the equalization program compared to total actual earnings.



**Earnings Comparison: Actual Earnings Versus Proposed Earnings  
and Actual Prorated Earnings Versus Proposed Prorated Earnings, FY 2013 (Continued)**

<b>FY 2013 Local Wealth Rank</b>	<b>School System</b>	<b>Fully Funded FY 2013 Current Law Earnings</b>	<b>Fully Funded FY 2013 HB 824 Earnings</b>	<b>FY 2013 HB 824 Versus Actual Earnings Change (\$)</b>	<b>FY 2013 Current Law Allocation</b>	<b>FY 2013 HB 824 Allocation</b>
168	Schley	\$1,525,149	\$1,194,385	-\$330,764	\$799,433	\$1,058,286
169	Bremen City	\$2,644,108	\$2,072,775	-\$571,333	\$1,385,955	\$1,836,583
170	Berrien	\$3,246,692	\$2,555,936	-\$690,756	\$1,701,810	\$2,264,689
171	Lanier	\$3,166,686	\$2,512,665	-\$654,021	\$1,659,873	\$2,226,348
172	Social Circle City	\$2,317,934	\$1,840,669	-\$477,265	\$1,214,985	\$1,630,926
173	Long	\$3,518,191	\$2,794,271	-\$723,920	\$1,844,121	\$2,475,865
174	Colquitt	\$12,047,868	\$9,579,411	-\$2,468,457	\$6,315,098	\$8,487,843
175	Jeff Davis	\$2,728,358	\$2,171,528	-\$556,830	\$1,430,116	\$1,924,084
176	Brantley	\$5,616,660	\$4,491,998	-\$1,124,662	\$2,944,069	\$3,980,138
177	Chattahoochee	\$1,810,403	\$1,483,960	-\$326,443	\$948,954	\$1,314,864
178	Atkinson	\$2,619,105	\$2,160,542	-\$458,563	\$1,372,849	\$1,914,350
179	Trion City	\$3,201,980	\$2,730,120	-\$471,860	\$1,678,373	\$2,419,025
180	Pelham City	\$3,919,766	\$3,373,077	-\$546,689	\$2,054,613	\$2,988,717
	<b>Total</b>	<b>\$832,098,119</b>	<b>\$492,250,164</b>	<b>-\$339,847,955</b>	<b>\$436,158,583</b>	<b>\$436,158,586</b>

Source: Georgia State Education Finance Commission

Note: Actual and proposed earnings represent the full amount of funding earned under the current and proposed equalization funding formulas. Actual and proposed allocations represent the amount of equalization funding provided to school system after all equalization grants receive a proportionate percentage reduction in funding, and is based on total funding appropriated to the equalization program compared to total actual earnings.

## Endnote

<sup>1</sup>Equalization overview (white paper) presented to State Finance Study Commission in fall 2011. White paper can be found on Georgia Department of Education website.