

Survey Says: Trouble for Schools

Cuts in Education Spending Mean Fewer School Days and More Crowded Classrooms

By Cedric D. Johnson, Policy Analyst

Overview

Georgia school districts report that classrooms are more crowded than ever, and students are spending fewer days in school due to substantial cuts in state funding. These developments do not encourage effective teaching or learning and may undermine learning and limit success in school for the state's growing number of disadvantaged students.

Ultimately, these changes threaten the state's economy because attracting high-wage employers requires a large well-educated and highly skilled workforce. Without new funds to invest in schools, educators will find it difficult, if not impossible, to reach the ambitious goals policymakers have set for improving educational outcomes in Georgia and attracting more employers to the state.

The Damage Done

The Georgia Budget & Policy Institute (GBPI) surveyed Georgia's 180 school districts on the impact of state funding cuts. The 150 districts that responded educate more than 1.53 million students and represent 92 percent of the students in Georgia public schools.¹ Key findings from the survey include:

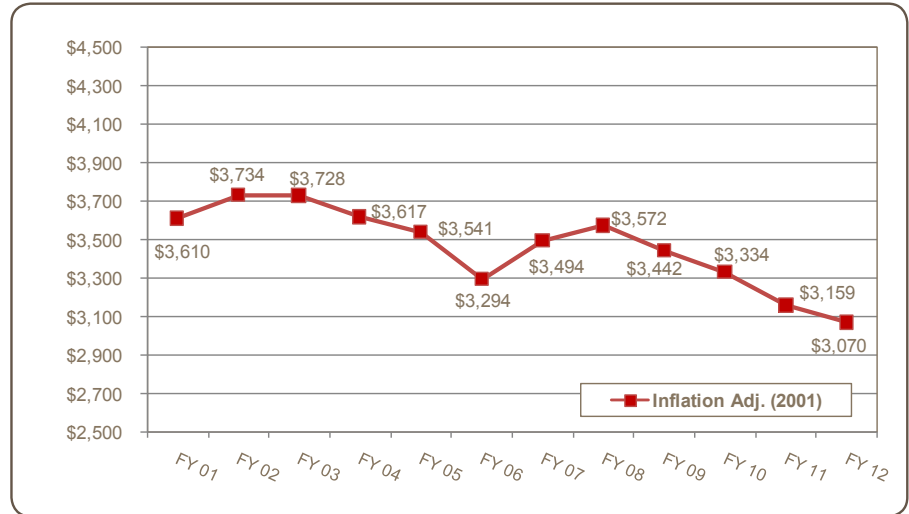
- **Fewer school days for students:**
Two in three school districts reported cutting the calendar for the current school year.
- **Larger classroom sizes:**
Six in 10 school districts reported an increase in average classroom size from the prior school year.
- **Fewer classroom teachers:**
The number of classroom teachers in Georgia decreased by more than 8,500 since the 2008-09 school year, even as the number of students increased.
- **Pay cuts for teachers:**
Three in four school districts reported they would reduce teacher workdays resulting in pay cuts.

Troubling Trends: State Funding Going in the Wrong Direction

The Great Recession of 2008 resulted in an economic downturn that led to budget cuts across Georgia, including significant cuts in education. However, these cuts did not begin with the recession. The state began cutting funding for education years earlier. The loss of state funding has shifted a greater proportion of costs to school districts at a time when local funding is also suffering due to plummeting property values.

For a decade, the state has consistently underfunded K-12 education. State funding is determined through a complex formula that is tied to districts' enrollment and the needs and characteristics of their students. Each year since FY 2003, policymakers reduced funds for districts from the amount determined by the formula. Ten years of these cuts left districts underfunded by a total of \$5.6 billion.² As a result, by the FY 2012 school year, per pupil state funding, adjusted for inflation, fell to a decade low (Figure 1).

Figure 1 State Support for K-12 Education at Decade Low
Inflation-adjusted Per Pupil State Spending (FY 2001 – FY 2012)



Sources: Amended Appropriation Bills, AFY2001-AFY2012, Appropriations Bill FY 2013, Georgia Department of Education, and Consumer Price Index.

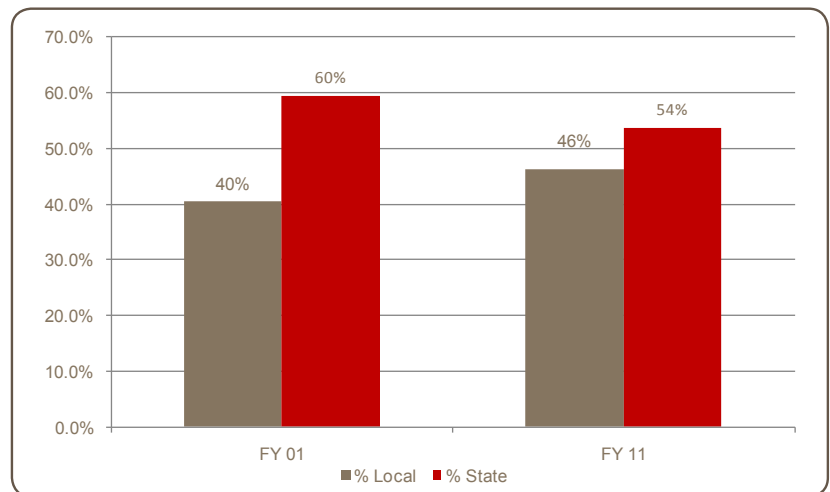
Note: Graph represents total QBE and Equalization funding appropriated via the state's General Funds budget.

Greater Responsibility but Shrinking Resources for Districts

As state funding for schools has diminished, school districts have assumed a greater share of funding K-12 education. Local communities provided 46 percent of total K-12 funding in FY 2011, up from 40 percent in 2001 (Figure 2). For FY 2011, a one-percent shift in funding responsibility equated to more than \$120 million.

This shift in responsibility comes at a particularly challenging time for school districts. Local revenue for schools is primarily generated through property taxes. Triggered by the recession, property values fell across the state. From 2008 through 2011, values declined by more than \$153 billion or 15 percent in total.³ This has constrained districts' ability to sustain pre-recession levels of local funding, much less expand them in the wake of state cuts. These cuts have been widespread. Of Georgia's 180 school districts, 169 have lost state funding.⁴ Moreover, state funds will not likely be restored if recent action by the General Assembly is a harbinger of things to come.

Figure 2 K-12 Education Funding Responsibility Shifts to Local Level
(FY 2001 and FY 2011)



Source: Georgia Department of Education Revenue/Expenditure Reports (FY 2000 - FY 2011)

Rising Expectations and More Students with Greater Needs

Georgia students have long trailed many of their peers around the nation in achievement. Seeking to change that, the Georgia Department of Education set ambitious goals for elementary and middle school students (Figure 3).

Figure 3 Greater Expectations for Economically Disadvantaged Students on the Criterion Reference Content Test

Student Group	2011 Proficiency Rate	2017 Performance Target	Expected Increase
English Language Arts			
All Students	91.2	95.4	4.2
Economically Disadvantaged	87.4	94.0	6.6
Mathematics			
All Students	84.4	92.2	7.8
Economically Disadvantaged	78.2	89.0	10.8
Reading			
All Students	93.2	96.8	3.6
Economically Disadvantaged	90.1	94.9	4.8

Source: U.S. Department of Education, ESEA Flexibility Request, Georgia.
Retrieved September 20, 2012 from <http://www2.ed.gov/policy/eseaflex/approved-requests/ga.pdf>

A similarly ambitious target for student achievement at the secondary level aims for a high school graduation rate of 90.4 percent by 2017. Building on these expectations of higher achievement in K-12, the state seeks to add 250,000 more students to those completing a postsecondary credential by 2020.

To achieve these goals, the state established a set of mandates for local schools and districts including the following:

- Common Core State Standards
- New assessments aligned with the Common Core State Standards
- College and Career Ready Performance Index
- Performance-based teacher and principal evaluations
- Career Pathways

Achieving these goals during a time of diminishing funds will be a challenge. Changes in the student population heighten this challenge. Georgia's K-12 student population has grown significantly, by about 230,000 since 2000. More critically, the proportion of students who are poor has increased. In FY 2002, 44.2 percent of students enrolled in Georgia's K-12 schools qualified for the Free & Reduced Lunch program.⁵ By FY 2012 that number climbed to 58.7 percent.⁶ Low-income students often confront greater barriers to academic success than their middle- and upper-income peers and meeting their needs frequently requires additional services and resources.

Survey Results: What the Cuts Mean for Georgia

As the responses to GBPI's survey show, the cuts in state funding have forced educators to make difficult decisions that may undermine student learning.

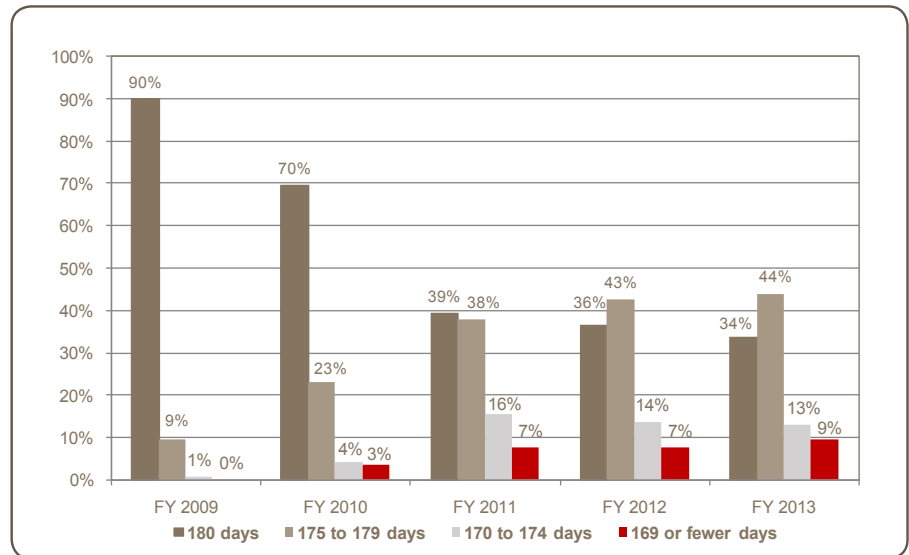
Fewer School Days for Students

GBPI asked school districts to report the total number of calendar days between 2009 and 2013 that students attended school. Responses show a steady decline in school days (Figure 4).

On average, students will be in school nearly a week less this school year compared to 2008-09. Only **one in three** school districts have a full 180-day school calendar this year, compared to 90 percent in 2008-09. Nearly **one in four** districts reported that they reduced their school calendar by more than one week for this school year.

Districts have been able to reduce the number of school days by maintaining the required number of instructional hours. There are different ways districts are able to do so. Some, for example, add additional minutes to the school day. Others may change the way time is used within the school day by decreasing non-instructional time for activities such as lunch and recess.

Figure 4 Three-quarters of All Schools Report Less Than 180 Day Calendars FY 2009 – FY 2013
(n = 148 responses)



Source: Georgia Budget & Policy Institute, K-12 Education Survey, Summer 2012.

The impact of this change is uncertain. While small decreases may not have a significant effect on learning, larger reductions in the school calendar might, particularly for economically disadvantaged students. Research has shown that these students lose ground during the summer months and that the achievement gap between them and their more economically advantaged peers grows.⁷ Much of this is due to the limited resources available to low-income students during the summer months. They often do not have access to the array of books or the opportunities to participate in enrichment activities that middle- and upper-income students do during the summer. Reducing the school calendar may seem to be an economic necessity given the cuts in state funding, but it appears to come with a cost, one borne by students.

Larger Class Sizes and Fewer Teachers

Six out of 10 districts that responded to GBPI's survey indicated that they increased average class size between the 2011-12 and 2012-13 school years. This was true even in many districts in which student enrollment shrank or stayed the same (Figure 5). Waivers from maximum classroom size rules have been one of the most common requests from school districts in recent years, according to the Georgia Department of Education.

Figure 5 Sixty Percent of Districts Report Larger Class Sizes

FY 2013 versus FY 2012

(n = 150 responses)

Student Enrollment	Total School Districts	# Districts with Increased Average Class Sizes	% Districts with Increased Average Class Sizes
Increase	56	39	69.6%
Decrease	51	34	66.7%
No Change	43	17	39.5%
Total Responses	150	90	60.0%

Source: Georgia Budget & Policy Institute, K-12 Education Survey, Summer 2012.

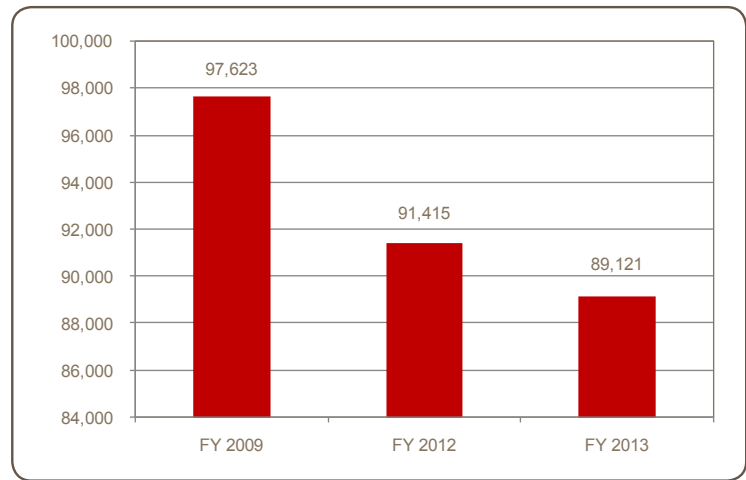
The increase in class size is largely the result of a reduction in the number of teachers across Georgia. In total, surveyed school districts reported having 2,300 fewer teacher contracts this school year than last year.

This continues several years of declining numbers of teacher contracts across the state. Between FY 2009 and FY 2013, the number of teacher contracts declined by 8,500 (Figure 6).

While class size increases might not be surprising in districts with rising enrollments, districts with falling ones have also had to adapt to funding cuts. Nearly seven out of 10 school districts with declining enrollment reported increased class sizes for this year. Had teachers not been cut in these districts, class sizes could have been reduced to more optimal student numbers. Unfortunately, many school districts with declining enrollment are among the state’s poorest—as measured by local property wealth—making it difficult for them to avoid cutting teachers.

Figure 6 Georgia Loses More Than 8,500 Teachers Since FY 2009

(n = 148 responses)



Source: Georgia Budget & Policy Institute, K-12 Education Survey, Summer 2012.

The research on the impact of class size on student learning indicates that small class size—between 15-17 students—matters for students in kindergarten through third grade.⁸ While K-3 students from all backgrounds benefit from small class sizes, economically disadvantaged and minority students benefit the most.⁹ As districts in Georgia are pushed to expand class sizes for these students, it seems likely that their learning will diminish.

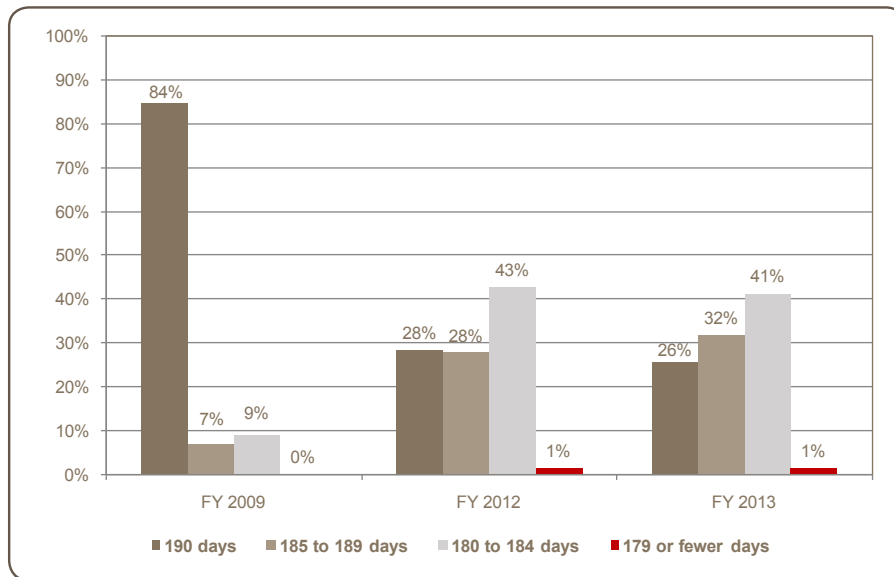
Fewer Workdays for Teachers

School districts were asked to report the number of paid days provided in teacher contracts. Their responses showed that most have reduced the number of teacher workdays. This represents a pay cut for teachers.

This school year, 74 percent of districts indicated that they cut teacher workdays, up from 16 percent in 2009. A full teacher contract compensates teachers for 190 total school days. The average number of contract days in responding districts is now approximately 183 days.

Repeated pay cuts such as these will likely make it harder to retain effective teachers and attract new ones to the profession, particularly in high-demand subjects such as math and science or high-need high schools, where there are persistent teacher shortages.^{10,11}

Figure 7 Fewer Workdays for More Teachers
Compensated Workdays for Georgia Teachers, FY 2009, FY 2012, FY 2013
(n = 148 responses)



Source: Georgia Budget & Policy Institute, K-12 Education Survey, Summer 2012.

A Better Approach

Today educators from the classroom to the central administration are working in very challenging circumstances. Expectations and accountability for improved educational outcomes are at an all-time high, while resources have significantly diminished. Down nearly 20 percent since 2002, state support for K-12 education is at a decade low. Georgia consistently cut funding to the public school systems over the past 10 years. Now the state share of education is down to 54 percent. Individual schools and their teachers are managing as best they can, but these significant cuts threaten the quality of education Georgia's children receive.

Of the 150 system responses to the GBPI school district survey, GBPI found most districts are tasked with educating more students with fewer teachers and larger class sizes, fewer school days, and cuts in teacher pay due to fewer contract days. Since local property taxes also have declined over time, districts offer these less-than-ideal policies as last resort.

Looking to the future, local districts may see more pressures and challenges ahead. The federal budget and deficit crisis may yield deep cuts to the federal education funding that helps local systems provide for the neediest students. In Georgia, the potential creation of a separate publicly funded state charter school system may lead to additional decreases in funding that systems cannot afford.

This 10-year history of cuts to school funding is set against the fact that Georgia policymakers have established far-reaching goals to improve student outcomes and cultivate a dynamic, well-educated workforce that can attract and develop high-growth, high-paying industries. Attaining these goals will benefit all Georgians and should be vigorously pursued. Reaching these goals, however, will not happen by chance. It requires a thorough appraisal of the resources needed to reach them and a commitment by the state to invest in its citizens.

To fulfill this commitment, policymakers must take a more balanced approach to addressing the state's budget problems. The recession precipitated spending cuts; however, ensuring that there are adequate resources to propel a robust recovery and sustain long-term economic growth for the future must be the priority. This means generating the revenue required to fully and effectively implement research-based policies and practices that foster academic success for all students and help the state build a strong, educated workforce—the foundation for economic growth and productivity.





Special Thanks

The Georgia Budget & Policy Institute would like to thank all local school systems that participated in the survey. Without your support, this project would not have been possible. Special thanks to Teresa Taylor, GBPI Research Fellow, who helped manage the survey and assisted with the analysis of survey responses. Thank you to GBPI Senior Education Analyst Claire Suggs who also contributed to this project.



Appendix A: GBPI Survey Methodology

Personnel, specifically superintendents and financial officers, within Georgia's 180 public school systems were contacted via email and phone and asked to participate in an online survey developed by the Georgia Budget & Policy Institute. Participation in the survey was voluntary and made available to school systems during July and August of 2012.

Below are questions school systems were asked to answer.

1. For FY 2013, how does projected total student enrollment compare to FY 2012?
(Select one)
 - Increase
 - No change
 - Decrease

2. Total number of classroom-level K-12 education teacher contracts provided?
(Note: Only include contracts for classroom teachers. Do not include contracts for administrators, counselors, psychologists or other non-classroom level positions.)
FY 2009? (number) _____
FY 2012? (number) _____
FY 2013 (expected)? (number) _____

3. How many total days are teachers paid for, as stated in annual contracts?
(Note: A full year teacher contract is 190 days.)
FY 2009? (number) _____
FY 2012? (number) _____
FY 2013 (expected)? (number) _____

4. How many total school days did students physically attend school during the school year?
FY 2009? (number) _____
FY 2010? (number) _____
FY 2011? (number) _____
FY 2012? (number) _____
FY 2013 (expected)? (number) _____

5. Have budget cuts led to an increase in average classroom size between FY 2009 and FY 2012?
 - Yes
 - No

6. For FY 2013, is average classroom size expected to change compared to average classroom size for FY 2012?
(Select one)
 - Increase
 - Decrease
 - No change

Appendix B: Survey Results

GBPI 2012 K-12 Survey Results, N = 150 (by County)

I = Increase, D = Decrease, NC = No Change, Y = Yes, N = No, 0 = No Response

Georgia County	FTE Count FY 2012	Question No. 1	Question No. 2			Question No. 3			Question No. 4					Question No. 5	Question No. 6
			FY 2009	FY 2012	FY 2013	FY 2009	FY 2012	FY 2013	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013		
Appling County	3,363	NC	231	205	205	190	190	190	180	180	160	170	170	Y	NC
Atkinson County	1,644	I	117	112	110	190	190	190	180	177	180	180	180	Y	I
Atlanta Public Schools	49,217	I	3,435	3,313	2,918	190	188	186	180	180	180	180	180	Y	I
Bacon County	1,920	I	108	109	114	184	186	186	178	178	176	176	176	Y	I
Baker County	319	NC	32	25	22	180	184	184	180	180	180	180	180	Y	NC
Baldwin County	5,426	D	394	345	334	190	184	184	180	180	176	176	176	Y	NC
Banks County	2,877	NC	213	198	200	190	182	182	180	173	170	175	175	Y	NC
Barrow County	12,820	I	924	935	913	190	184	184	180	180	180	180	160	Y	I
Bartow County	13,937	D	836	793	777	185	185	183	180	180	180	180	177	Y	I
Ben Hill County	3,176	D	199	186	186	190	184	190	180	180	164	176	180	Y	I
Bibb County	23,918	D	1,596	1,454	1,462	190	190	190	180	180	176	176	176	Y	NC
Bleckley County	2,361	NC	173	146	141	190	183	186	180	176	175	177	179	Y	I
Bremen City Schools	1,992	I	128	136	137	190	187	187	180	180	177	180	180	Y	I
Brooks County	2,213	NC	171	155	155	190	187	187	180	180	180	180	180	Y	NC
Bryan County	7,633	I	469	428	434	190	190	190	180	180	180	180	180	Y	NC
Buford City Schools	3,509	I	219	222	231	180	190	190	180	176	180	180	180	Y	I
Bulloch County	9,398	I	622	565	558	190	188	185	180	180	180	180	180	Y	I
Burke County	4,220	D	305	347	357	190	190	190	180	180	180	180	180	Y	NC
Butts County	3,481	D	246	223	223	190	190	184	180	180	180	180	174	0	NC
Calhoun County	635	NC	49	45	41	180	180	183	176	176	176	176	178	Y	I
Camden County	9,136	D	702	592	580	190	184	184	180	166	166	166	166	Y	NC
Candler County	1,965	I	131	127	125	184	186	186	190	190	188	188	188	Y	I
Carroll County	13,996	D	0	0	0	190	184	184	180	180	174	174	174	Y	I
Carrollton City Schools	4,621	I	251	271	271	185	185	184	180	180	180	180	180	Y	I
Cartersville School System	4,084	I	249	242	238	190	190	190	177	180	180	180	180	Y	NC
Catoosa County	10,770	I	732	743	718	190	185	185	180	180	175	166	168	Y	I
Charlton County	1,627	D	122	111	111	190	182	182	180	180	176	176	176	Y	I
Chatham County	34,523	I	1,749	1,574	1,582	190	190	190	180	177	174	180	180	Y	NC
Chattooga County	2,669	I	221	181	185	190	148	148	180	180	180	144	144	Y	I
Cherokee County	38,679	I	21	167	33	190	186	182	180	180	178	178	175	Y	I
Chickamauga City Schools	1,410	NC	78	76	76	190	184	186	179	175	173	176	177	Y	NC

GBPI 2012 K-12 Survey Results, N = 150 (by County), *Continued*

I = Increase, D = Decrease, NC = No Change, Y = Yes, N = No, 0 = No Response

Georgia County	FTE Count FY 2012	Question No. 1	Question No. 2			Question No. 3			Question No. 4					Question No. 5	Question No. 6
			FY 2009	FY 2012	FY 2013	FY 2009	FY 2012	FY 2013	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013		
Clay County	303	NC	4	5	6	190	190	188	180	180	175	180	178	N	NC
Clayton County	51,052	I	2,600	2,500	2,500	190	185	185	180	180	175	175	175	N	NC
Clinch County	1,314	NC	108	100	100	190	190	190	180	180	180	180	180	Y	NC
Cobb County	108,496	D	7,935	7,055	6,703	191	188	187	180	180	175	178	177	Y	I
Coffee County	7,526	I	595	537	520	190	180	185	180	180	176	176	175	Y	I
Columbia County	23,700	I	1,448	1,395	1,355	190	190	190	180	180	178	180	180	Y	I
Commerce City Schools	1,432	NC	0	95	90	190	180	180	180	180	170	174	174	Y	I
Coweta County	22,038	I	0	0	0	190	187	187	180	180	180	180	180	Y	NC
Crisp County	3,987	D	334	294	265	190	180	180	180	180	176	175	174	Y	I
Dade County	2,205	NC	0	0	0	190	184	183	180	180	174	174	168	Y	NC
Dalton City	7,144	I	483	435	461	190	180	182	180	180	175	175	176	Y	NC
Dawson County	3,436	D	267	260	241	190	184	184	180	180	180	178	178	Y	I
Decatur City Schools	3,304	I	234	265	279	190	190	190	180	180	180	180	180	Y	NC
Decatur County	5,231	D	343	297	280	190	184	184	180	180	177	179	177	Y	I
DeKalb County	97,297	I	6,400	6,388	6,342	189	186	184	180	178	186	180	177	Y	I
Dodge County	3,110	D	219	205	194	190	180	180	180	174	170	170	173	Y	I
Douglas County	24,885	D	1,779	1,739	1,718	190	187	187	180	180	180	180	180	Y	I
Dublin City Schools	2,532	D	167	155	154	190	190	180	180	180	180	180	175	Y	I
Early County	2,066	D	182	159	157	186	183	183	180	180	176	176	176	Y	I
Echols County	756	I	53	54	50	190	190	190	176	179	180	180	180	Y	NC
Effingham County	11,011	I	768	674	658	190	190	190	180	178	180	180	180	Y	I
Elbert County	3,114	D	235	213	203	190	180	182	180	180	174	146	170	Y	I
Emanuel County	4,155	D	311	279	266	190	190	187	180	176	180	180	180	Y	I
Evans County	1,689	D	124	118	114	190	186	186	180	180	180	180	180	Y	I
Fannin County	3,026	I	213	207	195	190	190	190	177	174	178	180	180	Y	I
Fayette County	20,534	D	1,622	1,491	1,430	190	190	185	180	180	180	180	177	Y	I
Floyd County	10,053	D	0	0	0	0	0	0	0	0	0	0	0	Y	I
Forsyth County	37,518	I	2,221	2,232	2,242	190	187	187	180	180	176	178	178	Y	I
Franklin County	3,659	NC	226	245	245	190	185	185	180	180	160	160	160	Y	I
Fulton County	91,682	I	6,693	6,003	6,094	190	190	190	180	180	177	177	177	Y	NC
Gainesville City Schools	7,352	I	440	472	459	190	182	180	178	176	177	176	177	Y	I

GBPI 2012 K-12 Survey Results, N = 150 (by County), *Continued*

I = Increase, D = Decrease, NC = No Change, Y = Yes, N = No, O = No Response

Georgia County	FTE Count FY 2012	Question No. 1	Question No. 2			Question No. 3			Question No. 4					Question No. 5	Question No. 6
			FY 2009	FY 2012	FY 2013	FY 2009	FY 2012	FY 2013	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013		
Gilmer County	4,241	NC	230	205	202	180	180	180	180	178	170	170	170	Y	NC
Glynn County	12,378	D	955	865	830	190	190	190	180	180	180	178	178	Y	I
Gordon County	6,701	I	514	468	470	190	180	182	180	180	176	176	176	Y	NC
Grady County	4,407	NC	294	281	276	190	185	185	180	180	180	180	179	Y	I
Gwinnett County	164,455	I	10,587	9,983	9,430	190	188	188	180	180	180	180	180	Y	I
Hall County	26,740	I	2,010	1,822	1,842	190	183	180	180	176	172	176	180	Y	I
Hancock County	1,066	D	70	72	75	180	180	184	180	176	176	176	176	Y	D
Haralson County	3,392	D	281	280	279	190	190	190	180	180	180	180	180	Y	NC
Hart County	3,340	I	263	243	238	184	184	190	180	180	180	180	180	Y	NC
Heard County	1,955	D	142	126	119	190	186	186	180	177	175	176	176	Y	I
Henry County	39,973	D	2,783	2,482	2,297	190	187	190	180	180	177	180	180	Y	I
Houston County	26,535	I	1,984	1,892	1,899	190	190	190	180	178	178	180	180	Y	NC
Jackson County	7,074	I	546	524	524	190	184	184	180	180	176	176	176	Y	I
Jasper County	2,117	NC	127	142	134	190	180	175	180	180	176	170	165	Y	I
Jeff Davis County	2,904	I	192	170	171	190	186	186	180	180	180	176	176	Y	NC
Jefferson County	2,778	D	197	174	176	190	187	187	180	180	180	180	180	N	NC
Jenkins County	1,356	NC	105	95	95	190	180	187	180	180	170	170	177	Y	NC
Johnson County	1,140	NC	70	65	59	190	184	184	180	176	176	177	177	Y	NC
Jones County	5,364	NC	381	337	336	187	182	187	180	180	177	170	179	Y	NC
Lamar County	2,478	I	11	9	8	190	187	187	180	180	180	177	177	Y	I
Lanier County	1,661	NC	124	110	111	190	190	190	180	180	180	180	180	Y	NC
Laurens County	6,335	NC	358	397	410	190	180	182	180	180	175	175	176	Y	NC
Lee County	6,047	NC	373	366	353	190	184	184	190	187	186	187	187	Y	I
Liberty County	10,096	D	691	684	684	190	187	190	180	180	174	177	180	Y	NC
Lincoln County	1,138	D	100	81	75	190	183	183	178	180	176	177	176	Y	I
Long County	2,592	I	153	162	164	190	184	186	180	180	175	176	180	Y	I
Lowndes County	10,156	I	756	616	625	190	186	186	180	180	180	178	178	Y	I
Macon County	1,694	D	115	110	107	190	182	190	180	180	180	177	180	Y	I
Madison County	4,632	NC	342	314	317	190	185	185	180	176	176	176	176	Y	I
Marietta City Schools	8,459	I	627	589	599	190	190	190	180	180	178	178	178	Y	NC
Marion County	1,290	NC	100	188	184	190	188	184	180	180	174	178	174	Y	I

GBPI 2012 K-12 Survey Results, N = 150 (by County), *Continued*

I = Increase, D = Decrease, NC = No Change, Y = Yes, N = No, O = No Response

Georgia County	FTE Count FY 2012	Question No. 1	Question No. 2			Question No. 3			Question No. 4					Question No. 5	Question No. 6
			FY 2009	FY 2012	FY 2013	FY 2009	FY 2012	FY 2013	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013		
McDuffie County	4,086	I	336	292	286	190	184	184	180	180	170	170	176	Y	I
McIntosh County	1,631	NC	104	94	91	190	180	180	180	180	175	175	174	Y	I
Meriwether County	2,974	I	300	250	235	190	180	180	180	165	175	175	175	Y	NC
Miller County	1,015	I	88	70	70	190	180	180	180	180	176	176	176	Y	I
Mitchell County	2,296	NC	120	124	123	190	180	190	180	180	180	175	180	Y	NC
Monroe County	3,853	D	267	272	265	190	185	185	180	175	170	175	175	Y	I
Morgan County	3,293	D	263	243	238	190	190	180	180	180	180	180	178	Y	I
Murray County	7,383	D	464	456	429	190	182	183	180	160	160	160	160	Y	I
Muscogee County	31,179	D	2,121	2,147	2,109	190	185	185	180	180	176	179	179	Y	I
Newton County	18,550	NC	1,348	1,231	1,235	190	184	184	180	178	178	178	178	Y	NC
Oconee County	6,555	I	449	416	416	190	187	188	177	177	177	177	178	Y	I
Oglethorpe County	2,286	I	200	188	184	216	204	200	180	180	174	177	176	Y	I
Paulding County	28,309	D	1,973	1,668	1,631	184	185	185	180	176	176	178	178	Y	NC
Peach County	3,908	NC	258	248	236	190	190	180	180	147	150	152	170	Y	NC
Pelham City Schools	1,426	I	98	98	100	190	190	190	180	176	180	180	180	Y	I
Pickens County	4,393	NC	350	335	330	190	190	190	180	180	180	180	180	Y	I
Pierce County	3,520	I	255	242	244	184	184	184	176	176	176	177	177	y	I
Pike County	3,392	NC	238	224	218	190	185	185	180	180	178	178	175	Y	NC
Polk County	7,371	D	505	493	479	190	187	182	180	180	160	170	169	Y	I
Putnam County	2,690	NC	219	205	205	190	190	190	177	180	180	180	180	Y	NC
Quitman County	353	I	14	21	21	190	180	180	180	180	175	175	175	Y	I
Rabun County	2,225	NC	176	165	162	190	190	190	180	176	180	180	180	Y	I
Randolph County	952	D	60	58	56	190	180	180	180	180	180	177	177	Y	I
Richmond County	30,704	NC	2,133	1,982	1,950	190	181	181	180	180	176	176	176	Y	I
Rockdale County	15,309	D	919	729	677	190	190	187	180	178	180	180	180	Y	I
Schley County	1,313	NC	88	80	80	190	186	186	180	177	174	174	176	Y	NC
Screven County	2,358	D	200	166	166	190	185	185	180	180	170	170	170	Y	NC
Seminole County	1,562	D	99	99	93	190	190	182	180	180	180	180	180	N	NC
Social Circle City Schools	1,605	I	129	121	118	190	190	190	180	177	180	180	180	Y	I
Spalding County	10,211	D	704	635	612	190	184	185	180	180	180	178	172	Y	NC
Stephens County	3,925	D	365	290	275	187	190	187	180	175	170	170	174	Y	I

GBPI 2012 K-12 Survey Results, N = 150 (by County), *Continued*

I = Increase, D = Decrease, NC = No Change, Y = Yes, N = No, O = No Response

Georgia County	FTE Count FY 2012	Question No. 1	Question No. 2			Question No. 3			Question No. 4					Question No. 5	Question No. 6
			FY 2009	FY 2012	FY 2013	FY 2009	FY 2012	FY 2013	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013		
Stewart County	507	NC	0	0	0	187	180	180	177	174	174	174	150	Y	I
Taliaferro County	176	D	26	26	26	190	190	190	180	180	180	180	180	N	NC
Tattnall County	3,422	NC	256	244	244	190	181	181	180	180	175	176	176	Y	NC
Terrell County	1,433	NC	150	138	138	190	179	190	180	180	180	172	180	Y	NC
Thomas County	4,947	NC	363	328	315	190	182	184	180	180	178	177	178	Y	I
Thomaston-Upson County	4,384	D	311	276	265	190	188	185	180	180	176	178	175	Y	I
Thomasville City Schools	2,857	I	201	204	207	185	187	187	180	180	180	180	180	Y	NC
Tift County	7,645	I	469	447	438	184	187	187	180	180	180	180	176	Y	I
Toombs County	2,813	D	174	161	153	190	190	190	180	180	160	160	160	Y	I
Towns County	1,126	D	97	81	73	190	182	184	179	176	176	177	178	Y	I
Treutlen County	1,112	NC	74	57	57	190	180	180	180	178	174	172	172	Y	NC
Trion City Schools	1,323	NC	9	11	11	190	184	180	180	180	176	177	172	Y	I
Union County	2,587	NC	196	184	178	190	182	185	180	176	180	180	180	Y	NC
Valdosta City Schools	7,479	I	535	505	520	187	190	186	180	180	180	180	177	Y	I
Vidalia City Schools	2,455	I	142	141	139	190	180	180	180	172	172	172	172	Y	I
Walker County	8,888	I	0	0	0	0	0	0	0	0	0	0	0	O	O
Walton County	12,922	I	884	839	797	190	190	190	180	180	160	160	160	Y	I
Ware County	5,788	I	462	438	435	184	184	184	174	174	174	174	174	Y	I
Warren County	647	D	43	39	39	186	180	180	180	180	176	176	176	Y	NC
Washington County	3,091	D	192	214	217	190	190	190	180	180	180	180	180	Y	I
Wayne County	5,071	D	351	319	321	190	180	182	180	180	176	175	175	Y	NC
Webster County	447	NC	37	35	33	190	180	180	180	180	148	148	148	Y	NC
White County	3,846	I	257	255	245	190	184	184	180	180	176	174	174	N	I
Whitfield County	13,355	NC	956	854	860	180	180	180	175	175	175	175	175	Y	NC
Wilcox County	1,237	NC	101	86	86	190	186	186	180	180	148	150	150	Y	I
Worth County	3,279	D	286	236	233	190	190	190	180	160	180	180	180	Y	NC
TOTAL	1,531,104														

Appendix C: Fiscal Data for Georgia's Local School Districts

Fiscal Data for Local School Districts in Georgia (by County)

Georgia County	Local Revenues 2008	Local Revenues 2011	Percent Change	State Revenues 2008	State Revenues 2011	Percent Change	Equalized Tax Digest 2008	Equalized Tax Digest 2011	Percent Change	FTE Count 2008	FTE Count 2011	Percent Change
Appling County	\$9,309,854	\$10,962,468	18%	\$18,298,326	\$16,884,395	-8%	\$1,729,979,370	\$1,917,644,462	11%	3,336	3,363	1%
Atkinson County	\$2,144,911	\$2,027,980	-5%	\$11,550,182	\$10,366,701	-10%	\$361,021,830	\$346,066,246	-4%	1,685	1,655	-2%
Atlanta Public Schools	\$497,159,191	\$448,606,611	-10%	\$156,810,717	\$130,565,284	-17%	\$72,458,619,244	\$58,727,032,650	-19%	49,036	49,032	0%
Bacon County	\$2,713,038	\$3,055,782	13%	\$11,946,099	\$11,058,844	-7%	\$622,820,392	\$689,372,441	11%	1,791	1,910	7%
Baker County	\$1,822,962	\$2,229,570	22%	\$2,736,402	\$1,892,986	-31%	\$409,737,070	\$323,070,571	-21%	442	332	-25%
Baldwin County	\$17,146,276	\$17,201,256	0%	\$30,340,003	\$24,636,226	-19%	\$3,241,287,783	\$3,026,642,590	-7%	5,478	5,452	0%
Banks County	\$7,154,439	\$7,741,566	8%	\$14,408,446	\$13,335,211	-7%	\$1,811,749,226	\$1,381,285,479	-24%	2,825	2,919	3%
Barrow County	\$36,402,191	\$31,909,109	-12%	\$66,141,565	\$58,666,923	-11%	\$5,937,253,843	\$4,750,572,872	-20%	12,194	12,582	3%
Bartow County	\$40,574,415	\$39,377,211	-3%	\$78,522,341	\$71,637,196	-9%	\$6,403,468,775	\$5,875,261,331	-8%	14,505	14,035	-3%
Ben Hill County	\$5,833,241	\$5,528,408	-5%	\$19,968,059	\$17,247,423	-14%	\$1,037,326,992	\$971,855,825	-6%	3,234	3,197	-1%
Berrien County	\$4,228,293	\$4,827,063	14%	\$18,388,503	\$17,584,177	-4%	\$922,001,545	\$865,919,766	-6%	3,030	3,134	3%
Bibb County	\$72,926,151	\$80,989,225	11%	\$110,980,028	\$99,765,262	-10%	\$13,421,541,707	\$11,629,191,888	-13%	24,466	24,242	-1%
Bleckley County	\$2,850,848	\$3,515,848	23%	\$15,427,930	\$13,531,156	-12%	\$721,475,065	\$691,009,119	-4%	2,413	2,341	-3%
Brantley County	\$4,442,398	\$4,177,428	-6%	\$21,527,397	\$18,476,458	-14%	\$957,556,711	\$838,572,549	-12%	3,365	3,384	1%
Bremen City	\$3,426,567	\$4,245,159	24%	\$8,895,494	\$10,344,222	16%	\$650,005,541	\$556,530,694	-14%	1,767	2,013	14%
Brooks County	\$5,815,548	\$5,933,111	2%	\$12,982,903	\$10,063,696	-22%	\$1,315,446,746	\$1,116,195,796	-15%	2,358	2,220	-6%
Bryan County	\$17,386,520	\$21,176,088	22%	\$30,768,237	\$31,039,998	1%	\$3,438,743,394	\$3,221,129,979	-6%	6,544	7,387	13%
Buford City	\$16,858,105	\$18,807,665	12%	\$13,316,453	\$11,914,803	-11%	\$2,678,080,581	\$2,280,479,077	-15%	2,918	3,241	11%
Bulloch County	\$28,550,031	\$28,807,929	1%	\$47,110,007	\$42,659,031	-9%	\$4,762,309,991	\$4,712,458,363	-1%	8,828	9,149	4%
Burke County	\$21,900,582	\$21,892,887	0%	\$18,440,611	\$16,684,729	-10%	\$4,099,307,503	\$4,588,857,808	12%	4,435	4,381	-1%
Butts County	\$12,227,277	\$11,289,929	-8%	\$15,986,823	\$15,640,493	-2%	\$1,919,733,825	\$1,717,960,055	-11%	3,496	3,566	2%
Calhoun City	\$9,510,016	\$10,241,092	8%	\$14,880,691	\$13,057,916	-12%	\$2,311,181,051	\$1,934,973,876	-16%	3,221	3,423	6%
Calhoun County	\$2,214,932	\$2,194,617	-1%	\$4,631,191	\$3,177,219	-31%	\$358,902,881	\$305,739,138	-15%	677	615	-9%
Camden County	\$24,400,845	\$24,804,218	2%	\$55,583,389	\$41,515,162	-25%	\$5,034,403,277	\$4,367,437,093	-13%	9,521	9,248	-3%
Candler County	\$3,295,603	\$3,290,170	0%	\$11,711,356	\$10,579,884	-10%	\$610,743,097	\$620,154,937	2%	1,799	1,948	8%
Carroll County	\$39,426,603	\$33,943,065	-14%	\$84,881,185	\$72,867,936	-14%	\$5,779,627,481	\$5,480,068,317	-5%	14,632	14,084	-4%

Fiscal Data for Local School Districts in Georgia (by County), *Continued*

Georgia County	Local Revenues 2008	Local Revenues 2011	Percent Change	State Revenues 2008	State Revenues 2011	Percent Change	Equalized Tax Digest 2008	Equalized Tax Digest 2011	Percent Change	FTE Count 2008	FTE Count 2011	Percent Change
Carrollton City	\$13,539,760	\$13,340,780	-1%	\$18,544,487	\$17,470,794	-6%	\$2,225,090,904	\$1,943,002,751	-13%	4,111	4,457	8%
Cartersville City	\$16,723,863	\$16,848,935	1%	\$17,665,337	\$17,097,538	-3%	\$2,664,169,654	\$2,359,353,907	-11%	3,893	4,094	5%
Catoosa County	\$27,439,366	\$28,497,881	4%	\$61,071,679	\$55,761,603	-9%	\$4,787,846,496	\$4,339,726,601	-9%	10,458	10,683	2%
Charlton County	\$4,166,451	\$5,370,177	29%	\$10,938,227	\$7,565,557	-31%	\$987,077,552	\$806,142,146	-18%	1,819	1,636	-10%
Chatham County	\$152,501,412	\$168,338,860	10%	\$124,664,977	\$117,285,648	-6%	\$37,017,837,522	\$34,100,883,522	-8%	32,747	33,857	3%
Chattahoochee County	\$1,157,274	\$1,347,381	16%	\$5,896,964	\$6,197,230	5%	\$168,975,184	\$172,016,400	2%	898	927	3%
Chattooga County	\$6,821,825	\$6,944,628	2%	\$18,423,645	\$13,183,328	-28%	\$1,490,436,139	\$1,139,063,856	-24%	2,947	2,673	-9%
Cherokee County	\$144,238,334	\$134,744,278	-7%	\$153,020,624	\$175,771,417	15%	\$23,402,272,039	\$19,310,571,445	-17%	36,296	38,776	7%
Chickamauga City	\$2,005,055	\$2,146,749	7%	\$7,410,007	\$6,375,290	-14%	\$348,292,926	\$357,045,393	3%	1,353	1,385	2%
Clarke County	\$68,847,887	\$71,679,475	4%	\$55,930,756	\$50,908,134	-9%	\$9,846,899,953	\$8,950,971,694	-9%	11,834	11,864	0%
Clay County	\$1,024,055	\$1,294,126	26%	\$2,283,275	\$1,709,361	-25%	\$304,125,703	\$281,606,476	-7%	312	278	-11%
Clayton County	\$175,756,623	\$146,303,538	-17%	\$229,808,955	\$212,370,685	-8%	\$24,829,359,724	\$17,825,693,005	-28%	52,667	50,225	-5%
Clinch County	\$4,031,815	\$3,957,955	-2%	\$8,198,077	\$6,468,872	-21%	\$676,329,920	\$683,678,210	1%	1,349	1,296	-4%
Cobb County	\$481,222,377	\$440,210,772	-9%	\$424,456,381	\$401,205,002	-5%	\$80,323,797,548	\$67,281,105,076	-16%	108,759	108,507	0%
Coffee County	\$13,074,290	\$13,622,070	4%	\$46,984,067	\$40,277,898	-14%	\$2,354,759,884	\$2,163,742,281	-8%	7,752	7,435	-4%
Colquitt County	\$13,355,198	\$13,545,126	1%	\$57,218,733	\$50,268,508	-12%	\$2,360,545,673	\$2,405,276,206	2%	8,458	8,752	3%
Columbia County	\$66,503,939	\$71,307,134	7%	\$105,960,065	\$99,463,217	-6%	\$11,044,518,182	\$11,181,250,996	1%	22,239	23,429	5%
Commerce City	\$3,125,395	\$3,147,549	1%	\$9,562,397	\$7,801,612	-18%	\$550,498,573	\$474,269,891	-14%	1,504	1,404	-7%
Cook County	\$4,875,535	\$6,017,130	23%	\$17,888,323	\$16,359,206	-9%	\$1,067,124,419	\$991,763,428	-7%	3,061	3,175	4%
Coweta County	\$73,374,853	\$76,320,613	4%	\$93,851,246	\$90,732,718	-3%	\$12,431,896,921	\$11,148,007,908	-10%	21,229	22,004	4%
Crawford County	\$3,595,663	\$4,151,646	15%	\$10,408,467	\$8,969,984	-14%	\$832,920,511	\$756,395,688	-9%	1,841	1,796	-2%
Crisp County	\$9,049,504	\$8,840,159	-2%	\$25,160,545	\$20,778,367	-17%	\$1,748,131,293	\$1,575,723,205	-10%	4,164	4,008	-4%
Dade County	\$5,132,617	\$5,667,393	10%	\$13,729,637	\$11,495,204	-16%	\$1,258,810,572	\$1,195,314,407	-5%	2,404	2,326	-3%
Dalton City	\$30,399,249	\$27,438,160	-10%	\$29,553,567	\$30,357,638	3%	\$4,076,416,794	\$3,655,055,179	-10%	6,576	6,987	6%
Dawson County	\$18,131,232	\$19,478,405	7%	\$14,550,842	\$12,722,406	-13%	\$3,925,368,043	\$3,404,129,492	-13%	3,348	3,461	3%
Decatur City	\$22,226,542	\$26,084,277	17%	\$11,409,887	\$12,017,226	5%	\$2,640,391,379	\$2,567,638,578	-3%	2,504	2,902	16%
Decatur County	\$10,117,614	\$11,291,675	12%	\$30,952,812	\$25,804,187	-17%	\$2,541,847,469	\$2,267,425,017	-11%	5,508	5,326	-3%
DeKalb County	\$543,013,212	\$486,557,440	-10%	\$417,623,042	\$362,146,470	-13%	\$68,315,043,993	\$53,718,191,629	-21%	98,815	97,313	-2%
Dodge County	\$3,875,653	\$4,719,158	22%	\$19,993,023	\$17,844,497	-11%	\$1,059,641,780	\$1,061,155,846	0%	3,305	3,219	-3%
Dooly County	\$4,112,161	\$4,363,109	6%	\$8,168,816	\$6,691,426	-18%	\$812,723,155	\$770,458,844	-5%	1,407	1,341	-5%
Dougherty County	\$44,248,930	\$42,698,693	-4%	\$88,019,542	\$75,217,675	-15%	\$6,456,665,033	\$5,496,555,762	-15%	16,148	15,628	-3%

Fiscal Data for Local School Districts in Georgia (by County), *Continued*

Georgia County	Local Revenues 2008	Local Revenues 2011	Percent Change	State Revenues 2008	State Revenues 2011	Percent Change	Equalized Tax Digest 2008	Equalized Tax Digest 2011	Percent Change	FTE Count 2008	FTE Count 2011	Percent Change
Douglas County	\$80,917,893	\$69,285,751	-14%	\$116,127,654	\$106,656,436	-8%	\$12,725,579,656	\$9,925,222,139	-22%	24,834	24,661	-1%
Dublin City	\$8,050,043	\$8,283,000	3%	\$15,050,268	\$11,889,561	-21%	\$1,553,332,347	\$1,394,000,286	-10%	2,787	2,609	-6%
Early County	\$5,910,867	\$6,058,409	2%	\$13,516,190	\$11,657,591	-14%	\$1,153,257,868	\$1,031,902,729	-11%	2,337	2,154	-8%
Echols County	\$1,609,640	\$1,686,073	5%	\$3,992,693	\$4,313,637	8%	\$276,141,380	\$256,490,427	-7%	708	772	9%
Effingham County	\$25,741,182	\$28,411,455	10%	\$60,142,084	\$54,498,488	-9%	\$4,532,111,132	\$4,253,265,924	-6%	10,596	11,104	5%
Elbert County	\$8,878,806	\$9,173,738	3%	\$22,074,591	\$18,367,956	-17%	\$1,490,738,414	\$1,439,541,395	-3%	3,381	3,242	-4%
Emanuel County	\$4,839,213	\$6,293,927	30%	\$25,235,987	\$24,183,947	-4%	\$1,228,083,239	\$1,151,470,415	-6%	4,249	4,176	-2%
Evans County	\$3,038,267	\$3,291,607	8%	\$10,522,709	\$9,131,715	-13%	\$640,405,792	\$651,105,302	2%	1,717	1,698	-1%
Fannin County	\$13,678,845	\$16,125,906	18%	\$16,115,059	\$12,803,570	-21%	\$3,132,740,675	\$3,541,865,810	13%	3,178	3,043	-4%
Fayette County	\$97,727,177	\$96,715,683	-1%	\$99,080,216	\$84,884,222	-14%	\$15,120,662,388	\$12,251,775,633	-19%	22,248	21,290	-4%
Floyd County	\$33,831,508	\$33,430,936	-1%	\$60,948,496	\$60,716,616	0%	\$4,923,383,769	\$4,772,704,035	-3%	10,301	10,138	-2%
Forsyth County	\$125,409,246	\$134,788,410	7%	\$117,309,945	\$129,600,553	10%	\$26,589,878,833	\$22,829,953,504	-14%	30,969	36,202	17%
Franklin County	\$9,742,822	\$9,890,478	2%	\$20,364,468	\$18,220,670	-11%	\$1,998,652,705	\$1,707,477,118	-15%	3,872	3,659	-6%
Fulton County	\$517,797,970	\$565,347,679	9%	\$292,488,824	\$291,212,133	0%	\$89,685,917,264	\$75,377,799,572	-16%	85,526	91,239	7%
Gainesville City	\$24,048,731	\$25,625,454	7%	\$26,023,162	\$27,981,522	8%	\$4,444,204,367	\$3,677,568,714	-17%	6,216	7,172	15%
Gilmer County	\$18,916,331	\$20,918,244	11%	\$19,518,401	\$16,671,991	-15%	\$4,455,524,076	\$3,396,459,987	-24%	4,321	4,331	0%
Glascocock County	\$1,159,481	\$1,031,358	-11%	\$4,191,126	\$3,217,893	-23%	\$250,846,383	\$233,374,223	-7%	597	620	4%
Glynn County	\$76,290,149	\$74,683,559	-2%	\$44,436,731	\$35,367,602	-20%	\$17,034,244,147	\$14,163,396,462	-17%	12,224	12,485	2%
Gordon County	\$15,533,997	\$16,045,628	3%	\$39,603,368	\$33,738,348	-15%	\$2,763,801,943	\$2,547,418,536	-8%	6,780	6,594	-3%
Grady County	\$7,164,388	\$7,857,317	10%	\$24,215,832	\$21,703,555	-10%	\$1,668,551,761	\$1,570,806,444	-6%	4,304	4,340	1%
Greene County	\$14,499,122	\$19,227,041	33%	\$6,093,499	\$4,275,332	-30%	\$4,629,153,529	\$4,100,036,497	-11%	2,011	2,032	1%
Gwinnett County	\$612,945,502	\$562,017,163	-8%	\$679,618,056	\$673,893,001	-1%	\$89,192,460,059	\$70,037,728,188	-21%	158,726	162,928	3%
Habersham County	\$24,075,139	\$22,532,400	-6%	\$36,053,758	\$33,462,614	-7%	\$3,863,535,163	\$3,195,698,348	-17%	6,857	6,879	0%
Hall County	\$76,080,107	\$79,625,205	5%	\$128,814,882	\$109,261,391	-15%	\$14,847,846,718	\$12,712,408,236	-14%	26,337	26,577	1%
Hancock County	\$5,874,440	\$5,660,850	-4%	\$7,639,905	\$4,504,059	-41%	\$1,214,500,503	\$976,747,459	-20%	1,326	1,133	-15%
Haralson County	\$7,666,957	\$10,146,291	32%	\$21,346,164	\$18,283,815	-14%	\$1,731,957,223	\$1,420,900,755	-18%	3,729	3,474	-7%
Harris County	\$18,020,555	\$21,698,286	20%	\$21,375,186	\$18,485,436	-14%	\$3,418,461,602	\$3,252,904,411	-5%	4,770	4,840	1%
Hart County	\$13,124,708	\$12,757,503	-3%	\$17,164,803	\$13,466,964	-22%	\$3,386,326,646	\$2,775,428,945	-18%	3,587	3,384	-6%
Heard County	\$6,645,692	\$6,794,168	2%	\$11,378,725	\$9,628,867	-15%	\$1,102,729,471	\$975,256,513	-12%	2,094	2,000	-4%
Henry County	\$133,408,900	\$121,245,674	-9%	\$172,417,937	\$182,266,828	6%	\$21,193,438,555	\$16,307,224,292	-23%	39,397	41,026	4%
Houston County	\$69,768,770	\$74,348,081	7%	\$143,856,893	\$137,128,404	-5%	\$10,148,751,654	\$9,949,174,288	-2%	25,156	26,258	4%

Fiscal Data for Local School Districts in Georgia (by County), *Continued*

Georgia County	Local Revenues 2008	Local Revenues 2011	Percent Change	State Revenues 2008	State Revenues 2011	Percent Change	Equalized Tax Digest 2008	Equalized Tax Digest 2011	Percent Change	FTE Count 2008	FTE Count 2011	Percent Change
Irwin County	\$3,672,258	\$3,783,233	3%	\$11,238,254	\$9,512,431	-15%	\$629,628,061	\$595,694,940	-5%	1,630	1,595	-2%
Jackson County	\$32,701,849	\$32,009,111	-2%	\$33,227,638	\$30,309,909	-9%	\$5,190,743,543	\$4,309,616,340	-17%	6,852	7,241	6%
Jasper County	\$7,160,489	\$6,527,462	-9%	\$9,652,592	\$8,877,309	-8%	\$1,236,901,901	\$990,117,020	-20%	2,116	2,065	-2%
Jeff Davis County	\$3,423,076	\$3,613,457	6%	\$17,278,346	\$15,126,384	-12%	\$920,841,866	\$747,665,863	-19%	2,747	2,832	3%
Jefferson City	\$5,925,953	\$6,442,261	9%	\$13,729,250	\$11,124,449	-19%	\$1,443,858,668	\$1,303,715,725	-10%	2,472	2,757	12%
Jefferson County	\$6,358,970	\$5,971,543	-6%	\$17,687,637	\$15,129,298	-14%	\$1,226,200,808	\$1,132,100,890	-8%	2,994	2,823	-6%
Jenkins County	\$2,302,041	\$2,716,696	18%	\$9,920,465	\$7,814,351	-21%	\$659,687,364	\$579,426,243	-12%	1,517	1,403	-8%
Johnson County	\$1,793,368	\$2,530,209	41%	\$7,398,122	\$6,101,179	-18%	\$450,094,835	\$407,767,167	-9%	1,150	1,123	-2%
Jones County	\$10,666,762	\$11,784,693	10%	\$30,031,397	\$28,856,266	-4%	\$2,074,955,822	\$1,761,049,178	-15%	5,462	5,407	-1%
Lamar County	\$7,461,159	\$7,957,199	7%	\$11,855,490	\$11,155,345	-6%	\$1,383,598,799	\$1,228,810,256	-11%	2,421	2,480	2%
Lanier County	\$2,844,430	\$3,196,625	12%	\$11,451,378	\$9,837,512	-14%	\$442,300,271	\$413,940,320	-6%	1,594	1,617	1%
Laurens County	\$9,247,200	\$10,811,761	17%	\$36,266,190	\$31,858,947	-12%	\$2,388,382,565	\$2,037,109,946	-15%	6,199	6,343	2%
Lee County	\$11,798,244	\$13,717,734	16%	\$31,162,518	\$27,746,595	-11%	\$2,377,748,094	\$2,292,868,190	-4%	5,953	6,134	3%
Liberty County	\$16,816,864	\$17,931,680	7%	\$65,809,968	\$53,198,595	-19%	\$3,460,356,892	\$3,430,384,323	-1%	10,498	10,113	-4%
Lincoln County	\$3,964,523	\$4,338,714	9%	\$8,247,439	\$6,817,025	-17%	\$816,590,059	\$767,383,912	-6%	1,280	1,172	-8%
Long County	\$2,188,085	\$3,629,114	66%	\$13,100,881	\$12,123,853	-7%	\$583,669,595	\$632,103,054	8%	2,231	2,528	13%
Lowndes County	\$22,198,726	\$22,097,124	0%	\$52,475,334	\$47,124,503	-10%	\$4,043,960,550	\$3,914,813,871	-3%	9,460	10,084	7%
Lumpkin County	\$14,028,208	\$14,745,282	5%	\$17,326,701	\$14,873,558	-14%	\$3,271,254,761	\$2,736,566,019	-16%	3,865	3,901	1%
Macon County	\$5,972,161	\$5,885,378	-1%	\$10,629,337	\$8,508,874	-20%	\$894,677,493	\$819,723,938	-8%	1,932	1,709	-12%
Madison County	\$13,232,311	\$12,659,016	-4%	\$28,358,292	\$27,551,459	-3%	\$1,869,831,394	\$1,751,883,731	-6%	4,711	4,748	1%
Marietta City	\$49,699,191	\$46,228,138	-7%	\$33,825,657	\$30,117,554	-11%	\$8,143,367,051	\$6,731,310,835	-17%	8,162	8,194	0%
Marion County	\$3,730,295	\$3,218,537	-14%	\$8,496,504	\$6,660,947	-22%	\$629,744,284	\$542,410,837	-14%	1,423	1,292	-9%
McDuffie County	\$8,358,905	\$10,265,414	23%	\$24,147,090	\$21,197,858	-12%	\$1,608,515,065	\$1,562,613,268	-3%	4,154	4,059	-2%
McIntosh County	\$6,986,645	\$7,627,122	9%	\$8,149,227	\$5,595,487	-31%	\$1,781,312,893	\$1,222,741,669	-31%	1,879	1,682	-10%
Meriwether County	\$8,824,101	\$8,892,815	1%	\$22,642,790	\$15,421,070	-32%	\$1,633,550,162	\$1,461,822,229	-11%	3,350	3,038	-9%
Miller County	\$2,192,288	\$2,453,871	12%	\$6,683,990	\$5,491,071	-18%	\$450,273,278	\$441,333,007	-2%	1,071	1,044	-3%
Mitchell County	\$8,312,454	\$9,124,490	10%	\$13,597,183	\$11,097,055	-18%	\$1,360,770,360	\$1,376,529,637	1%	2,470	2,386	-3%
Monroe County	\$16,177,749	\$19,551,272	21%	\$15,494,183	\$14,537,528	-6%	\$3,841,081,073	\$3,629,852,649	-5%	3,735	3,787	1%
Montgomery County	\$3,042,139	\$2,278,526	-25%	\$8,635,775	\$5,857,752	-32%	\$486,434,369	\$465,387,871	-4%	1,103	1,050	-5%
Morgan County	\$13,142,117	\$12,485,323	-5%	\$15,659,520	\$13,134,181	-16%	\$2,723,229,942	\$1,961,304,534	-28%	3,297	3,272	-1%
Murray County	\$14,337,048	\$13,191,339	-8%	\$43,395,915	\$37,356,944	-14%	\$2,753,667,136	\$2,381,768,285	-14%	7,748	7,482	-3%
Muscogee County	\$93,700,444	\$100,458,860	7%	\$197,517,184	\$161,496,423	-18%	\$12,818,251,126	\$13,462,399,213	5%	31,901	31,359	-2%

Fiscal Data for Local School Districts in Georgia (by County), *Continued*

Georgia County	Local Revenues 2008	Local Revenues 2011	Percent Change	State Revenues 2008	State Revenues 2011	Percent Change	Equalized Tax Digest 2008	Equalized Tax Digest 2011	Percent Change	FTE Count 2008	FTE Count 2011	Percent Change
Newton County	\$54,685,409	\$45,835,665	-16%	\$98,547,581	\$91,552,473	-7%	\$8,504,247,615	\$6,232,867,695	-27%	18,709	18,950	1%
Oconee County	\$26,179,850	\$25,546,148	-2%	\$30,770,215	\$26,761,190	-13%	\$4,391,156,542	\$3,774,535,247	-14%	6,471	6,478	0%
Oglethorpe County	\$7,764,973	\$7,654,748	-1%	\$14,083,323	\$12,594,491	-11%	\$1,207,136,773	\$1,035,876,228	-14%	2,438	2,363	-3%
Paulding County	\$77,069,147	\$61,739,628	-20%	\$139,633,737	\$132,278,142	-5%	\$11,633,115,522	\$7,755,113,994	-33%	27,005	28,606	6%
Peach County	\$8,336,557	\$10,819,313	30%	\$22,955,769	\$18,435,265	-20%	\$1,752,359,385	\$1,699,739,842	-3%	4,266	3,989	-6%
Pelham City	\$974,932	\$993,036	2%	\$11,527,675	\$10,392,037	-10%	\$129,924,483	\$128,356,893	-1%	1,463	1,407	-4%
Pickens County	\$20,664,818	\$23,136,641	12%	\$20,047,781	\$17,446,817	-13%	\$3,945,712,560	\$3,539,705,564	-10%	4,353	4,459	2%
Pierce County	\$6,117,419	\$6,276,049	3%	\$20,228,222	\$18,993,074	-6%	\$1,240,393,894	\$1,120,263,591	-10%	3,372	3,505	4%
Pike County	\$7,004,988	\$6,615,915	-6%	\$16,211,891	\$14,459,364	-11%	\$1,479,052,307	\$1,229,415,779	-17%	3,337	3,463	4%
Polk County	\$14,476,489	\$13,782,836	-5%	\$42,957,078	\$39,419,347	-8%	\$2,734,976,260	\$2,867,650,304	5%	7,212	7,428	3%
Pulaski County	\$3,642,227	\$3,479,881	-4%	\$9,600,789	\$7,602,435	-21%	\$677,082,084	\$668,032,692	-1%	1,516	1,342	-11%
Putnam County	\$14,124,296	\$16,824,765	19%	\$10,915,161	\$9,029,561	-17%	\$4,323,757,257	\$3,803,798,483	-12%	2,740	2,684	-2%
Quitman County	\$924,719	\$1,242,294	34%	\$2,028,643	\$2,099,516	3%	\$260,073,446	\$197,475,233	-24%	239	355	49%
Rabun County	\$19,969,616	\$18,224,234	-9%	\$8,497,569	\$6,656,122	-22%	\$4,543,599,728	\$4,252,776,218	-6%	2,372	2,299	-3%
Randolph County	\$3,629,933	\$2,824,761	-22%	\$8,279,144	\$5,840,060	-29%	\$559,688,846	\$482,641,902	-14%	1,299	1,113	-14%
Richmond County	\$80,255,738	\$84,236,596	5%	\$172,453,748	\$146,569,708	-15%	\$13,914,154,101	\$13,048,388,865	-6%	31,877	31,329	-2%
Rockdale County	\$59,693,230	\$64,419,500	8%	\$69,825,941	\$65,384,565	-6%	\$8,360,364,810	\$6,624,731,319	-21%	15,442	15,374	0%
Rome City	\$17,193,021	\$18,340,147	7%	\$26,260,638	\$25,434,236	-3%	\$3,115,827,617	\$3,002,757,467	-4%	5,444	5,522	1%
Schley County	\$1,849,928	\$2,388,827	29%	\$8,187,193	\$6,640,818	-19%	\$359,314,905	\$294,044,284	-18%	1,310	1,344	3%
Screven County	\$4,437,606	\$5,630,551	27%	\$16,255,405	\$12,752,808	-22%	\$1,102,293,267	\$1,055,899,095	-4%	2,711	2,386	-12%
Seminole County	\$2,972,767	\$4,239,389	43%	\$9,667,357	\$7,815,938	-19%	\$747,346,632	\$729,388,458	-2%	1,635	1,541	-6%
Social Circle City	\$4,611,546	\$4,348,444	-6%	\$10,501,414	\$9,150,331	-13%	\$475,150,528	\$429,115,884	-10%	1,690	1,647	-3%
Spalding County	\$28,862,729	\$28,110,070	-3%	\$52,125,061	\$47,914,514	-8%	\$4,666,600,852	\$3,935,140,433	-16%	10,539	10,265	-3%
Stephens County	\$12,896,207	\$13,095,505	2%	\$24,478,688	\$20,951,767	-14%	\$2,322,089,081	\$1,936,059,578	-17%	4,115	3,974	-3%
Stewart County	\$1,980,870	\$1,822,076	-8%	\$3,991,777	\$2,474,918	-38%	\$425,497,883	\$359,488,928	-16%	609	499	-18%
Sumter County	\$12,989,535	\$13,505,801	4%	\$29,428,403	\$22,980,997	-22%	\$2,084,176,605	\$1,969,448,384	-6%	5,209	4,803	-8%
Talbot County	\$2,976,636	\$3,052,295	3%	\$3,581,645	\$2,730,501	-24%	\$660,827,591	\$592,079,253	-10%	648	571	-12%
Taliaferro County	\$920,373	\$1,360,193	48%	\$1,713,866	\$1,258,942	-27%	\$241,294,745	\$149,093,789	-38%	222	199	-10%
Tattnall County	\$4,313,635	\$5,755,812	33%	\$20,394,063	\$18,433,235	-10%	\$1,114,271,320	\$1,105,362,864	-1%	3,269	3,461	6%
Taylor County	\$2,814,477	\$3,091,489	10%	\$10,432,883	\$8,437,302	-19%	\$598,695,666	\$553,637,556	-8%	1,618	1,531	-5%
Telfair County	\$3,631,452	\$4,161,145	15%	\$10,356,049	\$8,218,538	-21%	\$873,844,438	\$706,327,677	-19%	1,652	1,651	0%

Fiscal Data for Local School Districts in Georgia (by County), *Continued*

Georgia County	Local Revenues 2008	Local Revenues 2011	Percent Change	State Revenues 2008	State Revenues 2011	Percent Change	Equalized Tax Digest 2008	Equalized Tax Digest 2011	Percent Change	FTE Count 2008	FTE Count 2011	Percent Change
Terrell County	\$3,934,906	\$4,050,866	3%	\$8,829,392	\$7,477,405	-15%	\$680,435,316	\$662,246,941	-3%	1,520	1,482	-3%
Thomas County	\$10,169,315	\$12,047,020	18%	\$31,994,128	\$24,081,087	-25%	\$2,469,743,026	\$2,121,660,381	-14%	5,445	4,932	-9%
Thomaston-Upson County	\$9,801,579	\$9,594,204	-2%	\$26,663,701	\$21,554,119	-19%	\$1,822,464,847	\$1,704,171,328	-6%	4,841	4,538	-6%
Thomasville City	\$9,147,296	\$11,767,425	29%	\$12,995,105	\$11,499,202	-12%	\$2,915,373,326	\$2,903,798,649	0%	2,647	2,853	8%
Tift County	\$14,331,252	\$14,936,814	4%	\$40,052,442	\$37,787,157	-6%	\$863,883,514	\$944,477,680	9%	7,469	7,591	2%
Toombs County	\$4,123,381	\$3,981,273	-3%	\$18,655,277	\$15,486,462	-17%	\$2,613,455,570	\$2,024,561,337	-23%	2,878	2,893	1%
Towns County	\$6,461,953	\$6,606,082	2%	\$3,917,321	\$3,596,602	-8%	\$382,045,021	\$320,378,292	-16%	1,181	1,162	-2%
Treutlen County	\$1,537,416	\$1,435,264	-7%	\$7,370,036	\$5,564,371	-25%	\$252,522,233	\$203,631,091	-19%	1,143	1,109	-3%
Trion City	\$1,258,521	\$1,253,635	0%	\$8,695,742	\$7,892,400	-9%	\$5,567,722,429	\$5,128,464,981	-8%	1,286	1,338	4%
Troup County	\$35,848,416	\$40,372,946	13%	\$65,111,520	\$58,801,510	-10%	\$619,629,976	\$532,442,445	-14%	12,050	12,191	1%
Turner County	\$2,613,448	\$3,200,187	22%	\$10,961,172	\$8,139,927	-26%	\$620,573,334	\$748,147,821	21%	1,644	1,511	-8%
Twiggs County	\$3,592,519	\$3,538,232	-2%	\$6,504,652	\$4,501,411	-31%	\$3,701,255,689	\$3,109,718,026	-16%	1,050	944	-10%
Union County	\$11,580,688	\$12,650,172	9%	\$13,394,891	\$9,776,038	-27%	\$1,945,116,652	\$1,800,668,724	-7%	2,696	2,560	-5%
Valdosta City	\$22,855,548	\$25,740,461	13%	\$34,012,243	\$31,685,315	-7%	\$4,422,088,351	\$3,978,354,653	-10%	7,199	7,419	3%
Vidalia City	\$4,240,042	\$4,202,522	-1%	\$13,261,055	\$10,950,918	-17%	\$840,298,764	\$888,115,782	6%	2,447	2,438	0%
Walker County	\$23,957,164	\$24,171,176	1%	\$50,928,337	\$49,372,947	-3%	\$3,899,445,646	\$3,724,525,654	-4%	9,024	8,924	-1%
Walton County	\$48,490,519	\$44,326,255	-9%	\$55,437,838	\$51,952,965	-6%	\$7,997,707,956	\$6,063,849,293	-24%	12,459	12,830	3%
Ware County	\$10,555,295	\$12,081,655	14%	\$41,317,838	\$32,495,067	-21%	\$2,125,552,237	\$1,873,011,352	-12%	5,944	5,655	-5%
Warren County	\$2,579,933	\$2,719,954	5%	\$4,381,297	\$3,481,039	-21%	\$490,419,566	\$453,162,119	-8%	771	711	-8%
Washington County	\$12,095,148	\$11,349,057	-6%	\$16,009,510	\$12,626,799	-21%	\$2,284,217,235	\$1,910,506,795	-16%	3,398	3,127	-8%
Wayne County	\$10,983,447	\$11,624,493	6%	\$28,579,810	\$24,215,196	-15%	\$2,303,989,300	\$1,947,256,685	-15%	5,070	5,142	1%
Webster County	\$1,336,417	\$1,336,397	0%	\$2,859,513	\$2,474,845	-13%	\$240,545,781	\$193,715,705	-19%	448	432	-4%
Wheeler County	\$2,157,287	\$1,911,268	-11%	\$6,123,556	\$5,536,125	-10%	\$341,032,583	\$326,480,748	-4%	972	940	-3%
White County	\$14,996,980	\$15,932,111	6%	\$17,912,830	\$17,042,690	-5%	\$2,924,218,331	\$2,498,896,010	-15%	3,867	3,813	-1%
Whitfield County	\$29,204,576	\$27,896,950	-4%	\$78,086,518	\$66,730,035	-15%	\$5,282,304,774	\$4,679,306,910	-11%	13,835	13,526	-2%
Wilcox County	\$1,819,913	\$2,218,818	22%	\$9,242,036	\$7,270,530	-21%	\$418,521,976	\$399,848,112	-4%	1,322	1,269	-4%
Wilkes County	\$5,223,393	\$6,613,247	27%	\$8,755,283	\$8,217,961	-6%	\$952,745,662	\$911,621,181	-4%	1,618	1,575	-3%
Wilkinson County	\$6,309,431	\$7,209,492	14%	\$7,796,933	\$6,248,138	-20%	\$1,154,606,153	\$1,030,201,673	-11%	1,578	1,479	-6%
Worth County	\$6,586,891	\$7,221,012	10%	\$21,886,549	\$16,850,124	-23%	\$1,500,359,060	\$1,337,286,559	-11%	3,686	3,395	-8%
TOTAL	\$6,157,822,821	\$6,048,714,740	-2%	\$7,725,067,831	\$7,040,615,848	-9%	\$1,029,613,140,252	\$875,987,739,734	-15%	1,624,484	1,641,114	1%

Endnotes

- ¹ School systems not participating in survey include: Berrien, Brantley, Calhoun City, Chattahoochee, Clarke, Colquitt, Cook, Crawford, Dooly, Dougherty, Glascock, Greene, Habersham, Harris, Irwin, Jefferson City, Lumpkin, Montgomery, Pulaski, Rome City, Sumter, Talbot, Taylor, Telfair, Troup, Turner, Twiggs, Wheeler, Wilkes and Wilkinson.
- ² The \$5.6 billion figure represents the cumulative amount of state funds generated by the state's K-12 education QBE formula that was not provided to local school systems from FY 2003 to FY 2013.
- ³ Georgia Department of Audit and Accounts
- ⁴ Georgia Department of Education School System Financial Reports, Revenue/Expenditure Reports (FY 2000 to 2011).http://app3.doe.k12.ga.us/ows-bin/owa/fin_pack_revenue.entry_formhttp://app3.doe.k12.ga.us/ows-bin/owa/fin_pack_revenue.entry_form
- ⁵ Georgia Department of Education. Free & Reduced Price Meal Eligibility October 31, 2001 (FY2002-1). Retrieved September 20, 2012 from http://app3.doe.k12.ga.us/ows-bin/owa/fte_pack_frl001_public.entry_form
- ⁶ Georgia Department of Education. Free & Reduced Price Meal Eligibility October 31, 2011 (FY2012-1). Retrieved September 20, 2012 from http://app3.doe.k12.ga.us/ows-bin/owa/fte_pack_frl001_public.entry_form
- ⁷ Downey, D. B., vonHippel, P.T. & Broah, B. A. (2004). Are schools the great equalizer? Cognitive inequality during the summer months and the school year. *American Sociological Review*, 69, 613-635
- ⁸ Odden, A. & Picus, L.O. (2011). Improving teaching and learning when budgets are tight. *Phi Delta Kappan*, 93:1
- ⁹ Krueger, A.B. & Whitmore, D.M. (2001). Would smaller classes help close the black-white achievement gap? (Working paper #451). Princeton, NJ: Princeton University. <http://dataspace.princeton.edu/jspui/bitstream/88435/dsp01w66343627/1/451.pdf>
- ¹⁰ Petty, T. M., Fitchett, P. & O'Connor, K. (2012). Attracting and keeping teachers in high-needs schools. *American Secondary Education*, 40:2 67-88.
- ¹¹ Curtis, C. (2012). Why do they choose to teach – and why do they leave? A study of middle school and high school mathematics teachers. *Education*, 132:4 779-788