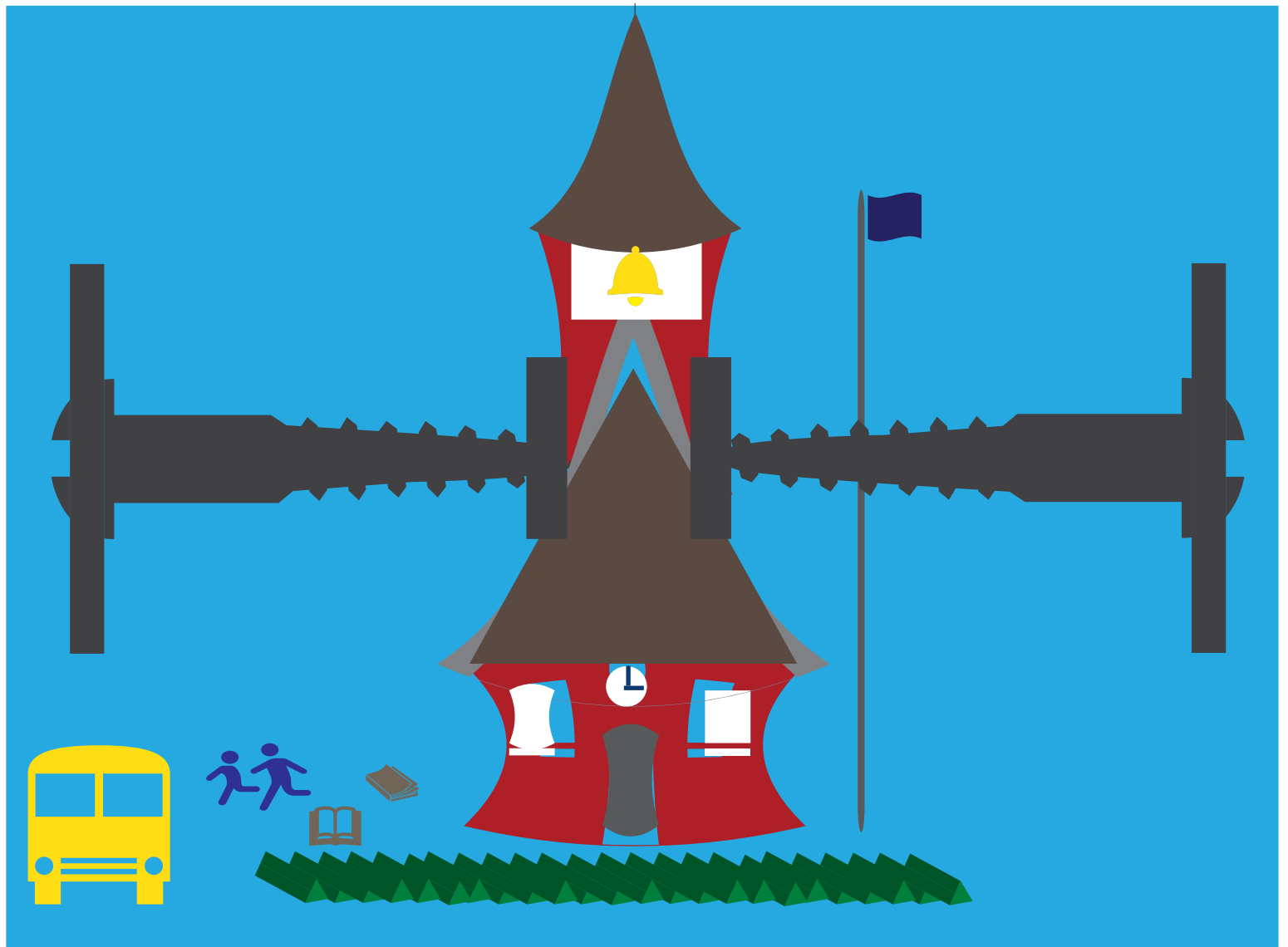
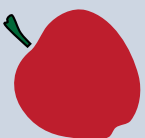




The Schoolhouse Squeeze



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The Schoolhouse Squeeze

State Cuts, Plunging Property Values Pinch School Districts

By Claire Suggs, Senior Education Policy Analyst

Overview

Georgia's school districts are struggling against a relentless financial squeeze. The Georgia Legislature cut billions in state funding for public schools in recent years, while plunging property values drove down the main local source of revenue, the property tax. Meanwhile, the number of low-income students is soaring, putting additional demands on school resources. These forces combine to put tremendous strain on districts at a time when they are working to lift student achievement to higher levels than ever.

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.

- Lawmakers are shortchanging school districts by \$633 per student this school year by providing less funding than called for under the Quality Basic Education program, the primary source of state money for public schools
- State funding per student dropped an average of 15.3 percent from 2002 to 2014, in inflation-adjusted dollars.
- Local school district property values plunged an average of 17.5 percent in 132 of the state's 180 school districts from 2008 to 2012.

Georgia's Changing Student Population: More Students in Poverty

More than one million children from low-income families are enrolled in Georgia's public schools this fall. In the 2012-2013 school year, 60 percent of Georgia's students qualified for free and reduced-price school lunches since their families were financially needy.¹ These students also are more likely to require additional help with reading, math and other subjects than their peers from higher income families.

The number of low-income students grew considerably over the past decade. Since the 2002-2003 school year, the proportion of Georgia students participating in the federal free and reduced-price lunch program climbed from 45 percent to 60 percent. Seventy districts saw increases of 15 percent or more and of these, 11 saw leaps of at least 25 percent.

In 59 of the state's 180 school districts, more than 3 in 4 of the students are economically disadvantaged. Table 1 lists the 20 districts with the highest percentages of low-income students, determined by federal lunch program participation.

**Table 1 Confronting Poverty:
Districts Serving the Highest Percentage
of Low-Income Students, Fiscal Year 2013**

| | District Name | Percent F&R Lunch |
|------------|----------------------|----------------------------------|
| 1. | Baker County | 100% |
| 2. | Quitman County | 100% |
| 3. | Warren County | 100% |
| 4. | Clay County | 97.7% |
| 5. | Taliaferro County | 94.0% |
| 6. | Stewart County | 93.6% |
| 7. | Dooly County | 92.5% |
| 8. | Calhoun County | 92.4% |
| 9. | Randolph County | 90.3% |
| 10. | Talbot County | 89.7% |
| 11. | Twiggs County | 87.2% |
| 12. | Clayton County | 86.5% |
| 13. | Jefferson County | 86.1% |
| 14. | Atkinson County | 84.9% |
| 15. | Evans County | 84.1% |
| 16. | Sumter County | 83.9% |
| 17. | Burke County | 83.8% |
| 18. | Brooks County | 83.4% |
| 19. | Terrell County | 83.2% |
| 20. | Dougherty County | 82.3% |

Funding Georgia's Schools: Where the Money Comes From

Georgia's public schools have two primary sources of funding: the state's general fund and local property taxes. The federal government provides a small portion of the money, nearly 9 percent in the 2012 fiscal year, the most recent year available. The state contributed about 49 percent and local funds covered nearly 42 percent that year.² This is a shift from the recent past, when the state covered a larger share of the cost of public education. In the 2002 fiscal year, state dollars paid for about 56 percent of the total cost of public education, while local funding accounted for 38 percent and federal dollars covered less than 6 percent.

The state's general fund is built primarily from income tax revenue. Most state dollars are distributed to school districts through the Quality Basic Education (QBE) formula, approved by lawmakers in 1985. The formula takes account of total enrollment and student characteristics, such as the number of students in special education classes, to calculate the amount each district requires to provide a quality education to its students.

Each school district has homes and other property that may be taxed to generate money for its schools. Only 40 percent of the value of each property is taxed. The state requires districts to set a tax rate—called a millage rate—of at least 5 percent. Millage rates are capped at 20 percent, though a small number of districts are exempt from the cap.³ In addition district leaders can set millage rates above 20 if voters approve.

Twelve Years of Cuts: The State's Disinvestment in Public Education

Since 2003, the Legislature underfunded schools every year. The QBE formula calculated the specific amount that each district needed to provide a quality education to its students, but the Legislature failed to provide that amount. Since 2010, Georgia spent \$1 billion less on public education each year than the state's own formula says schools need.

QBE Formula Cuts Continue for the 2013-2014 School Year

For the 2013-2014 school year, the Legislature gave districts \$1.05 billion less than the QBE formula calls for.⁴ If districts received full funding, they would have \$633 more on average for each full-time equivalent (FTE) student. In a class of 25 students, that's a loss of \$15,825. That money could be used to provide teacher training, support the development of coursework so students can meet new performance standards in English and math, purchase technology that enables more individualized instruction, or simply to make sure every student has books and other learning material.

Many districts are losing much more than \$633 per student. QBE funding is down by \$700 or more per student in 62 districts. Table 2 lists the districts with the largest reduction per FTE student. The column on the right shows in all but one of the districts coping with budget cuts, the majority of students come from families with income low enough to qualify for the federal lunch program.

Table 2 20 Districts With the Largest QBE Cut Per Student

| | District Name | QBE Cut per Student | % Free & Reduced Lunch Students |
|-----|----------------------|---------------------|---------------------------------|
| 1. | Taliaferro County | -\$890 | 94.0% |
| 2. | Trion City | -\$875 | 43.3% |
| 3. | Atkinson County | -\$816 | 84.9% |
| 4. | Pelham City | -\$807 | 79.4% |
| 5. | Floyd County | -\$804 | 58.5% |
| 6. | Bacon County | -\$796 | 67.2% |
| 7. | Madison County | -\$794 | 63.6% |
| 8. | Chattahoochee County | -\$790 | 67.5% |
| 9. | Webster County | -\$788 | 75.3% |
| 10. | Irwin County | -\$786 | 69.9% |
| 11. | Montgomery County | -\$772 | 80.4% |
| 12. | Haralson County | -\$769 | 66.2% |
| 13. | Bleckley County | -\$769 | 60.1% |
| 14. | Commerce City | -\$769 | 61.8% |
| 15. | Jenkins County | -\$767 | 76.6% |
| 16. | Clay County | -\$764 | 97.7% |
| 17. | Social Circle City | -\$762 | 51.0% |
| 18. | Turner County | -\$761 | 80.2% |
| 19. | Ware County | -\$759 | 69.0% |
| 20. | Stephens County | -\$757 | 62.4% |

Decade-Long Squeeze Costs Georgia Schools \$7.6 Billion

The cumulative shortfall in QBE funding since 2003 is massive—\$7.6 billion. No district is spared, and the cuts have been applied without regard to the needs of students or the ability of districts to raise more money locally. The districts with the largest cumulative cuts in QBE funding are shown in Table 3. Because the QBE formula is based on student enrollment, these districts include the largest in the state.

Table 3 20 Districts with Largest Cumulative QBE Cuts Since 2003

| | District Name | Cumulative Cut 2003-2014 |
|------------|----------------------|-------------------------------------|
| 1. | Gwinnett County | -\$738,868,163 |
| 2. | Cobb County | -\$491,296,767 |
| 3. | Dekalb County | -\$443,673,184 |
| 4. | Fulton County | -\$330,847,187 |
| 5. | Clayton County | -\$233,042,250 |
| 6. | Henry County | -\$182,324,928 |
| 7. | Atlanta City | -\$178,928,794 |
| 8. | Cherokee County | -\$172,784,196 |
| 9. | Muscogee County | -\$163,552,067 |
| 10. | Richmond County | -\$159,017,814 |
| 11. | Chatham County | -\$143,259,340 |
| 12. | Forsyth County | -\$138,104,778 |
| 13. | Houston County | -\$131,384,559 |
| 14. | Paulding County | -\$127,680,692 |
| 15. | Hall County | -\$113,894,160 |
| 16. | Douglas County | -\$113,670,720 |
| 17. | Bibb County | -\$104,584,828 |
| 18. | Columbia County | -\$104,584,828 |
| 19. | Fayette County | -\$103,015,919 |
| 20. | Coweta County | -\$99,633,926 |

State Financial Support in Decline

The Legislature's failure to fully fund the QBE formula results in fewer state dollars going into public schools for students. State funding per FTE student is 15.3 percent lower on average in fiscal year 2014 than in 2002 in inflation-adjusted dollars. In 44 districts state funding by the same measure fell by 25 percent or more. Table 4 shows that 20 districts with the largest percentage loss of state money are also home to high percentages of low-income students.

Table 4 Districts with the Largest Declines in State Funding Per Student

| | District Name | % Change State Revenue per FTE 2002-2014 ⁴ | % Free and Reduced Lunch |
|-----|-------------------|---|--------------------------|
| 1. | Greene County | -65.5% | 72.0% |
| 2. | Quitman County | -38.6% | 100.0% |
| 3. | Dublin City | -38.2% | 77.2% |
| 4. | Baker County | -38.1% | 100.0% |
| 5. | Towns County | -36.4% | 57.3% |
| 6. | Rabun County | -35.4% | 68.6% |
| 7. | Fannin County | -34.7% | 63.8% |
| 8. | Putnam County | -34.5% | 80.3% |
| 9. | Glynn County | -34.1% | 62.9% |
| 10. | Randolph County | -33.9% | 90.3% |
| 11. | Baldwin County | -33.7% | 80.2% |
| 12. | Vidalia City | -32.5% | 65.7% |
| 13. | Talbot County | -32.4% | 89.7% |
| 14. | Stewart County | -32.0% | 93.6% |
| 15. | Hancock County | -33.2% | 68.7% |
| 16. | Miller County | -31.9% | 73.0% |
| 17. | McIntosh County | -31.7% | 80.5% |
| 18. | Meriwether County | -31.7% | 80.8% |
| 19. | Warren County | -31.5% | 100.0% |
| 20. | Bulloch County | -31.4% | 62.4% |

In addition to these funding cuts, the state 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 after several years of decreases. As a result, districts are spending much more to provide health insurance for these employees. In the 2011 fiscal year, districts spent \$246 per month for each of these non-teaching employees.⁵ In the 2012 fiscal year, that rose to \$296 and in 2013 to \$446. In the current school year, districts are spending \$596 per month for these employees and next year they are slated to spend \$746.

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 on by the Great Recession.

Property Values: A Shrinking Pool of Money for Schools

Nearly 3 in 4 school districts, 132 across Georgia, saw the value of the tax digest, or taxable property values, slide between 2008 and 2012, the most recent year available. The average decline for these districts during the period was 17.5 percent. For many districts, the collapse in property values was significantly worse than the average as indicated by Table 5, which lists the 20 districts with the largest decreases in tax digest.

Table 5 Districts with the Biggest Drop in Taxable Property Value

| | District Name | % Decline in Tax Digest 2008-2012 |
|-----|-------------------|-----------------------------------|
| 1. | Gilmer County | -41.9% |
| 2. | Morgan County | -36.3% |
| 3. | Paulding County | -36.3% |
| 4. | Newton County | -34.1% |
| 5. | Henry County | -31.8% |
| 6. | Barrow County | -30.4% |
| 7. | Taliaferro County | -30.4% |
| 8. | Clayton County | -29.8% |
| 9. | Walton County | -29.8% |
| 10. | Jasper County | -29.7% |
| 11. | Lumpkin County | -29.2% |
| 12. | Dawson County | -28.6% |
| 13. | Chattooga County | -28.3% |
| 14. | DeKalb County | -27.3% |
| 15. | Cherokee County | -25.6% |
| 16. | Glynn County | -25.4% |
| 17. | Quitman County | -25.2% |
| 18. | Gwinnett County | -23.5% |
| 19. | Douglas County | -22.6% |
| 20. | Fayette County | -22.3% |

Fewer Local Resources for Students

Students are bearing the brunt of the squeeze brought on by declining property values. Table 6 below ranks the districts with the steepest declines in the value of the tax digests for each student. The average decrease across the state from 2008 to 2012 was 16 percent. Some districts saw much steeper declines, particularly ones that simultaneously gained more students.

Table 6 Districts with the Largest Decline in the Tax Digest per Student

| | District Name | % Decline in Tax Digest Per FTE 2008-2012 |
|-----|------------------|---|
| 1. | Quitnam County | -46.4% |
| 2. | Gilmer County | -42.3% |
| 3. | Paulding County | -39.4% |
| 4. | Morgan County | -36.9% |
| 5. | Barrow County | -34.3% |
| 6. | Newton County | -34.3% |
| 7. | Henry County | -33.3% |
| 8. | Walton County | -32.9% |
| 9. | Forsyth County | -30.6% |
| 10. | Jasper County | -30.6% |
| 11. | Dawson County | -30.2% |
| 12. | Cherokee County | -30.2% |
| 13. | Lumpkin County | -29.0% |
| 14. | Buford City | -28.2% |
| 15. | Clayton County | -27.5% |
| 16. | Gwinnett County | -26.7% |
| 17. | Glynn County | -26.3% |
| 18. | Carrollton City | -25.9% |
| 19. | DeKalb County | -25.7% |
| 20. | Gainesville City | -23.5% |

Land-Poor Districts Cope With Fewer Local Revenue Options

Declining property values are a significant financial challenge for all Georgia school districts. But making up for years of state cuts is hardest in districts with fewer local sources to tap. The average value of a district's tax digest per FTE student in 2012 was \$181,130. Many districts, however, were well above this or far below as shown in Table 7. Those districts with higher property wealth are able to generate more money locally for schools than districts on the low end of the scale.⁵

Table 7 Districts with the Highest and Lowest Value of Taxable Property per Student

| | District Name | Highest Tax Digest Per FTE 2012 | | District Name | Lowest Tax Digest Per FTE 2012 | |
|-----|------------------|---------------------------------|--|---------------|--------------------------------|----------|
| 1. | Rabun County | \$719,342 | | 1. | Pelham City | \$31,614 |
| 2. | Towns County | \$684,156 | | 2. | Trion City | \$56,672 |
| 3. | Greene County | \$656,155 | | 3. | Chattahoochee County | \$72,712 |
| 4. | Putnam County | \$488,606 | | 4. | Atkinson County | \$77,429 |
| 5. | Dalton County | \$488,588 | | 5. | Chickamauga County | \$77,663 |
| 6. | Gainesville City | \$471,784 | | 6. | Schley County | \$77,810 |
| 7. | Union City | \$466,382 | | 7. | Social Circle City | \$79,703 |
| 8. | Burke County | \$440,596 | | 8. | Brantley County | \$87,002 |
| 9. | Atlanta City | \$432,653 | | 9. | Jeff Davis County | \$88,086 |
| 10. | Decatur City | \$381,819 | | 10. | Lanier County | \$90,734 |

Local Millage Rates Bump the Ceiling

Most school districts offset the recent plunge in property values and state funding cuts by raising millage rates. From 2008 to 2012, 121 districts raised rates. From 2003, when the legislature began cutting the QBE formula, to 2012, 138 districts raised rates.

Increasing millage rates helps some. Adjusted for inflation, local revenue per FTE student rose in 144 districts from the last year of full funding for the QBE formula in 2002 to 2012. In most districts, local revenue per FTE student was lower by nearly 12 percent on average in 2012 than it was in 2008.

Squeezed by ongoing cuts in state funding and declining property values, many districts are already near or above the 20 percent millage rate cap. A district can go above the cap if it wins voter approval or is a city district. In 2012, 63 districts approved millage rates of 17 percent or higher. Of those:

- 11 districts approved rates of 20 percent or above.
- 14 districts approved rates between 19 and 19.9 percent.
- 18 districts approved rates between 18 and 18.9 percent.
- 20 districts had rates between 17 and 17.9 percent.

Table 8 shows the 20 districts with the largest decline in local funding per FTE student. Sixteen of them increased millage rates between 2003 and 2012. Eleven of the 20 districts set rates of 18 percent or higher in 2012. This leaves them with very limited ability to raise additional local dollars to offset state cuts or any further declines in property values.

Table 8 Districts with the Highest and Lowest Value of Taxable Property per Student

| | District Name | % Change Local Revenue Per FTE 2002-2012 | Millage Rate 2012 | Change in millage rates 2008-2012 |
|-----|--------------------|--|-------------------|-----------------------------------|
| 1. | Trion City | -33.5% | 5.7 | 0.39 |
| 2. | Ware County | -31.6% | 16.7 | 1.47 |
| 3. | Gainesville County | -31.0% | 7.6 | 0.58 |
| 4. | Jeff Davis County | -24.1% | 12.8 | 0.00 |
| 5. | Forsyth County | -22.8% | 16.3 | 0.80 |
| 6. | Dalton City | -21.3% | 7.8 | -0.51 |
| 7. | Whifield County | -21.1% | 18.8 | 2.59 |
| 8. | Gwinnett County | -20.0% | 19.3 | 0.38 |
| 9. | Carrollton City | -17.9% | 19.2 | 2.69 |
| 10. | Barrow County | -16.2% | 18.5 | -0.40 |
| 11. | Newton County | -15.4% | 20.0 | 2.79 |
| 12. | Appling County | -15.1% | 15.0 | -0.18 |
| 13. | Glascock County | -13.9% | 15.4 | 1.18 |
| 14. | Henry County | -13.2% | 20.0 | 1.10 |
| 15. | Banks County | -12.4% | 14.5 | 0.76 |
| 16. | Paulding County | -12.4% | 18.9 | 2.50 |
| 17. | Walton County | -12.0% | 19.3 | 2.28 |
| 18. | Fulton County | -11.8% | 18.5 | 0.74 |
| 19. | Douglas County | -11.6% | 19.8 | 0.08 |
| 20. | Clayton County | -10.4% | 20.0 | 1.08 |

State Lawmakers Hand School Districts Unfunded Mandates

The massive withdrawal of state financial support for public education in Georgia poses an enormous challenge to school districts and undermines efforts to raise student achievement. This may set Georgia even further behind other states in the race to develop a highly skilled workforce that can attract and support industries with high-paying jobs.

State leaders have launched far-reaching initiatives with the potential to improve teaching and student achievement, but have not provided enough money to carry them out. For example, Georgia is pursuing two new initiatives, the success of which requires high-quality professional development for teachers: the implementation of new, more rigorous performance standards in English Language Arts and math, along with a new teacher evaluation system. Yet funding for teacher training has been reduced.

Technology plays an increasingly important role today in instruction and learning, but the state's small investment in it is behind the times. Many schools do not have adequate Internet access. As a result, students can't use new online tests, which better assess their knowledge, and have limited access to online learning programs. Many also lack the means to use the latest technology to improve student engagement and help teachers provide more individualized instruction.

Small class sizes help children learn better in early grades, particularly low-income students. But state education officials waived class size limits because of the economic downturn and most districts responded by increasing them. Leading states and school districts are extending the school day and year to provide music, art and other enrichment and remedial support for students, a strategy common in high-performing charter schools. In Georgia, though, most districts shortened the school calendar in the face of state budget cuts.

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

State policymakers should demonstrate an equal commitment to the education of Georgia's children. They have set higher expectations for students so that they will be truly prepared for postsecondary study and to enter the competitive workforce of the 21st century's global economy. They have outlined promising policies intended to get students there. They now must provide all of the resources students need to meet these expectations. Anything less shortchanges Georgia's students and leaves the state with a greatly diminished future.

Endnotes

¹The most recent data on the percentage of students enrolled in the federal Free and Reduced Lunch program is from the 2012-2013 school year.

²Georgia Department of Education. Local, State and Federal Revenue Report Fiscal Year 2012. http://app.doe.k12.ga.us/ows-bin/owa/fin_pack_revenue.entry_form. Retrieved August 10, 2013.

³The millage rate cap of 20 mills was set in the Georgia Constitution of 1983. City school districts, however, are exempt from the cap 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://aysps.gsu.edu/sites/default/files/documents/frc/report87.pdf>) In 2012, the most recent year available, there were five districts with millage rates above 20: Atlanta City, Decatur City, DeKalb County, Muscogee County and Rockdale County.

⁴The \$1.05 billion cut in QBE funds does not include QBE funds cut from state charter schools. The total cut in QBE funds, including state charters, is \$1.06 billion for fiscal year 2014.

⁵Badertscher, Nancy & Tagami, Ty., School systems hit by insurance costs, Atlanta Journal Constitution. February 12, 2012. <http://www.ajc.com/news/news/state-regional-govt-politics/school-systems-hit-by-insurance-costs/nQRGN/> Retrieved September 11, 2013.

⁶The state addresses the disparity in the amount of local revenue that districts can raise through the QBE Equalization program. This program sends supplemental funds to districts with low property wealth. These funds reduce but do not eliminate the differences in local funding. In the 201 legislative session, the Legislature significantly cut funding for the program.

Appendices that Follow

Appendix A: Methodology of this Report Explained

Appendix B: State Funding by School District

Appendix C: Local Funding by School District

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 in the development of this report. Data from state charter schools are not included in the analysis because the report's purpose is to examine funding for school districts.

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 2014. 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 2013-2014 school year.

In addition, DOE provided state funding information for each district for fiscal years 2002 and 2014, also at GBPI's request. GBPI used these numbers to calculate the change in state funding per district during those years. For both years, funding includes QBE formula earnings, Equalization, categorical grants, (e.g. sparsity grants), as well as other funding. Other funding includes nursing, which was not a QBE categorical grant in 2002 but was placed under the QBE umbrella in the 2012 legislative session. Direct payments to the Georgia Department of Community Health (DCH) were not subtracted from the fiscal year 2014 total. These are payments DOE has made since the 2013 fiscal year to DCH on behalf of school districts. They cover districts' cost for the participation of their certified employees in the State Health Benefit Plan. Money for these payments is included in a district's QBE earnings. Prior to 2013, DOE distributed this money to districts, which in turn sent it to DCH. The state funding per district for both 2002 and 2014 compared in this report include state dollars for the participation of districts' certified employees in the State Health Benefit Plan.

Data on local funding are from the Revenue Reports prepared by DOE. The department is also the source for data on student participation in the federal free and reduced lunch program as well as full-time equivalent student enrollment. These reports are on the department's website. Enrollment data is used in calculating per FTE student QBE cut, state funding, tax digest and local funding.

In calculating the change in state and local funding, GBPI adjusted 2002 data for inflation using information from the Bureau of Labor Statistics of the U.S. Department of Labor, Consumer Price Index, All Urban Consumers.

The Department of Revenue provided tax digest and millage rate data for 2003, 2008 and 2012, at GBPI's request. These numbers are used to calculate the change in tax digest, tax digest per FTE student and millage rates.

Appendix B: State Funding by School District

| | District Name | Full-Time Enrollment FY 2014 | Percent Economically Disadvantaged FY 2013 | Change in % Economically Disadvantaged FY 2003-2013 | QBE Cut FY 2014 | QBE Cut Per FTE FY 2014 | Cumulative QBE Cut FY 2003-2014 | % Change State Funds per FTE 2002-2014 Inflation-adjusted |
|----|----------------------|------------------------------|--|---|-----------------|-------------------------|---------------------------------|---|
| 1 | Appling County | 3,381 | 70.0% | 10.7 | \$ (2,356,591) | \$ (697) | \$ (17,995,984) | -15.3% |
| 2 | Atkinson County | 1,683 | 84.9% | 5.8 | \$ (1,373,483) | \$ (816) | \$ (9,374,839) | 4.5% |
| 3 | Atlanta City | 48,831 | 75.4% | 3.9 | \$ (23,018,845) | \$ (471) | \$ (178,928,794) | -31.0% |
| 4 | Bacon County | 1,955 | 67.2% | 14.9 | \$ (1,555,885) | \$ (796) | \$ (10,502,276) | -9.5% |
| 5 | Baker County | 306 | 100.0% | 8.0 | \$ (197,825) | \$ (646) | \$ (2,101,717) | -38.1% |
| 6 | Baldwin County | 5,572 | 80.2% | 21.4 | \$ (3,521,098) | \$ (632) | \$ (28,543,430) | -33.7% |
| 7 | Banks County | 2,831 | 64.0% | 9.1 | \$ (1,980,599) | \$ (700) | \$ (14,062,952) | -4.2% |
| 8 | Barrow County | 12,918 | 63.2% | 27.6 | \$ (8,622,927) | \$ (668) | \$ (59,110,111) | -13.8% |
| 9 | Bartow County | 13,947 | 60.6% | 23.7 | \$ (9,307,755) | \$ (667) | \$ (70,781,601) | -19.0% |
| 10 | Ben Hill County | 3,126 | 81.8% | 16.5 | \$ (2,287,255) | \$ (732) | \$ (17,327,483) | -11.3% |
| 11 | Berrien County | 3,116 | 69.1% | 11.7 | \$ (2,200,457) | \$ (706) | \$ (15,709,310) | -9.1% |
| 12 | Bibb County | 23,751 | 79.7% | 19.7 | \$ (14,698,607) | \$ (619) | \$ (113,670,720) | -18.4% |
| 13 | Bleckley County | 2,276 | 60.1% | 11.5 | \$ (1,750,201) | \$ (769) | \$ (13,111,849) | -14.7% |
| 14 | Brantley County | 3,344 | 66.2% | 11.0 | \$ (2,517,904) | \$ (753) | \$ (17,857,470) | 0.1% |
| 15 | Bremen City | 2,054 | 28.6% | 15.6 | \$ (1,506,705) | \$ (734) | \$ (9,696,664) | -11.8% |
| 16 | Brooks County | 2,214 | 83.4% | 8.0 | \$ (1,435,154) | \$ (648) | \$ (10,959,024) | -28.4% |
| 17 | Bryan County | 7,790 | 40.6% | 6.5 | \$ (4,757,085) | \$ (611) | \$ (31,347,643) | -24.6% |
| 18 | Buford City | 3,861 | 49.6% | 9.5 | \$ (2,456,623) | \$ (636) | \$ (14,572,483) | -19.1% |
| 19 | Bulloch County | 9,559 | 62.4% | 7.3 | \$ (6,069,217) | \$ (635) | \$ (45,700,499) | -31.4% |
| 20 | Burke County | 4,162 | 83.8% | 5.5 | \$ (2,285,734) | \$ (549) | \$ (18,729,822) | 0.6% |
| 21 | Butts County | 3,314 | 67.9% | 19.3 | \$ (2,112,504) | \$ (637) | \$ (16,086,198) | -22.3% |
| 22 | Calhoun City | 3,560 | 65.3% | 27.9 | \$ (2,252,344) | \$ (633) | \$ (15,359,049) | -13.9% |
| 23 | Calhoun County | 623 | 92.4% | -0.9 | \$ (470,461) | \$ (755) | \$ (3,427,747) | -17.9% |
| 24 | Camden County | 9,040 | 49.4% | 12.7 | \$ (5,886,988) | \$ (651) | \$ (47,976,445) | -28.2% |
| 25 | Candler County | 2,027 | 73.6% | 7.6 | \$ (1,407,983) | \$ (695) | \$ (9,918,169) | -17.4% |
| 26 | Carroll County | 13,842 | 64.1% | 19.9 | \$ (9,360,346) | \$ (676) | \$ (71,072,638) | -15.5% |
| 27 | Carrollton City | 4,831 | 56.3% | 10.0 | \$ (2,840,782) | \$ (588) | \$ (19,522,969) | -21.3% |
| 28 | Cartersville City | 4,140 | 57.5% | 20.3 | \$ (2,636,485) | \$ (637) | \$ (18,952,099) | -6.2% |
| 29 | Catoosa County | 10,719 | 51.2% | 16.0 | \$ (7,905,244) | \$ (737) | \$ (56,688,077) | -5.3% |
| 30 | Charlton County | 1,591 | 78.6% | 19.6 | \$ (1,089,917) | \$ (685) | \$ (8,821,038) | -26.0% |
| 31 | Chatham County | 35,288 | 64.6% | 11.1 | \$ (18,812,811) | \$ (533) | \$ (143,259,340) | -29.0% |
| 32 | Chattahoochee County | 894 | 67.5% | -4.4 | \$ (705,909) | \$ (790) | \$ (4,330,705) | -16.7% |
| 33 | Chattooga County | 2,772 | 77.0% | 17.6 | \$ (1,981,575) | \$ (715) | \$ (15,443,761) | -17.5% |
| 34 | Cherokee County | 39,269 | 31.8% | 13.9 | \$ (24,846,679) | \$ (633) | \$ (172,784,196) | -16.9% |
| 35 | Chickamauga City | 1,417 | 26.2% | 12.5 | \$ (947,648) | \$ (669) | \$ (6,808,121) | -20.6% |
| 36 | Clarke County | 12,097 | 81.9% | 17.8 | \$ (8,032,580) | \$ (664) | \$ (58,603,628) | -18.9% |
| 37 | Clay County | 307 | 97.7% | 5.8 | \$ (234,662) | \$ (764) | \$ (1,758,333) | -27.5% |
| 38 | Clayton County | 51,658 | 86.5% | 26.3 | \$ (32,078,220) | \$ (621) | \$ (233,042,250) | -1.9% |
| 39 | Clinch County | 1,336 | 79.0% | 12.9 | \$ (909,681) | \$ (681) | \$ (6,803,152) | -30.8% |
| 40 | Cobb County | 109,935 | 45.4% | 21.3 | \$ (65,900,761) | \$ (599) | \$ (491,296,767) | -16.9% |
| 41 | Coffee County | 7,510 | 75.5% | 9.0 | \$ (5,395,198) | \$ (718) | \$ (41,141,276) | -9.8% |
| 42 | Colquitt County | 9,112 | 74.1% | 12.3 | \$ (6,618,077) | \$ (726) | \$ (46,977,061) | -13.7% |
| 43 | Columbia County | 24,401 | 33.0% | 13.7 | \$ (14,865,085) | \$ (609) | \$ (104,584,828) | -25.1% |
| 44 | Commerce City | 1,450 | 61.8% | 19.9 | \$ (1,114,396) | \$ (769) | \$ (8,300,331) | -2.3% |

| | District Name | Full-Time Enrollment FY 2014 | Percent Economically Disadvantaged FY 2013 | Change in % Economically Disadvantaged FY 2003-2013 | QBE Cut FY 2014 | QBE Cut Per FTE FY 2014 | Cumulative QBE Cut FY 2003-2014 | % Change State Funds per FTE 2002-2014 Inflation-adjusted |
|----|------------------|------------------------------|--|---|------------------|-------------------------|---------------------------------|---|
| 45 | Cook County | 3,159 | 68.8% | 11.5 | \$ (2,211,499) | \$ (700) | \$ (15,760,462) | -10.1% |
| 46 | Coweta County | 22,287 | 45.0% | 16.5 | \$ (13,926,450) | \$ (625) | \$ (99,633,926) | -23.3% |
| 47 | Crawford County | 1,759 | 79.8% | 22.1 | \$ (1,170,171) | \$ (665) | \$ (9,132,533) | -24.6% |
| 48 | Crisp County | 3,991 | 77.3% | 6.1 | \$ (2,850,781) | \$ (714) | \$ (21,883,360) | -16.4% |
| 49 | Dade County | 2,127 | 57.5% | 19.3 | \$ (1,526,815) | \$ (718) | \$ (12,077,227) | -22.4% |
| 50 | Dalton City | 7,481 | 77.6% | 16.1 | \$ (5,111,960) | \$ (683) | \$ (34,713,990) | -10.9% |
| 51 | Dawson County | 3,472 | 51.6% | 21.8 | \$ (2,005,474) | \$ (578) | \$ (14,833,024) | -17.4% |
| 52 | Decatur City | 3,695 | 21.6% | -16.6 | \$ (2,538,458) | \$ (687) | \$ (13,828,419) | -16.6% |
| 53 | Decatur County | 5,263 | 74.1% | 6.8 | \$ (3,442,533) | \$ (654) | \$ (27,556,488) | -23.7% |
| 54 | DeKalb County | 98,555 | 71.4% | 12.9 | \$ (60,088,949) | \$ (610) | \$ (443,673,184) | -13.5% |
| 55 | Dodge County | 3,177 | 72.4% | 15.0 | \$ (2,329,389) | \$ (733) | \$ (17,763,068) | -19.2% |
| 56 | Dooly County | 1,380 | 92.5% | 7.7 | \$ (898,266) | \$ (651) | \$ (7,266,376) | -29.2% |
| 57 | Dougherty County | 15,497 | 82.3% | 3.4 | \$ (10,552,342) | \$ (681) | \$ (79,593,425) | -7.0% |
| 58 | Douglas County | 25,364 | 60.5% | 27.2 | \$ (16,855,186) | \$ (665) | \$ (113,894,160) | -11.9% |
| 59 | Dublin City | 2,858 | 77.2% | 8.1 | \$ (1,761,775) | \$ (616) | \$ (14,072,812) | -38.2% |
| 60 | Early County | 2,086 | 76.4% | 4.8 | \$ (1,550,617) | \$ (743) | \$ (12,763,264) | -11.7% |
| 61 | Echols County | 752 | 73.1% | 16.9 | \$ (541,941) | \$ (721) | \$ (3,591,814) | -5.0% |
| 62 | Effingham County | 11,032 | 42.7% | 12.4 | \$ (7,537,645) | \$ (683) | \$ (53,566,453) | -11.5% |
| 63 | Elbert County | 2,976 | 72.0% | 17.8 | \$ (2,215,812) | \$ (745) | \$ (18,658,832) | -15.4% |
| 64 | Emanuel County | 4,101 | 79.0% | 10.9 | \$ (2,955,962) | \$ (721) | \$ (22,687,693) | -14.3% |
| 65 | Evans County | 1,745 | 84.1% | 11.6 | \$ (1,281,634) | \$ (734) | \$ (9,331,073) | -16.9% |
| 66 | Fannin County | 3,001 | 63.8% | 23.1 | \$ (1,730,764) | \$ (577) | \$ (15,042,654) | -34.7% |
| 67 | Fayette County | 20,357 | 24.8% | 16.1 | \$ (13,538,879) | \$ (665) | \$ (103,015,919) | -13.4% |
| 68 | Floyd County | 9,994 | 58.5% | 19.0 | \$ (8,040,012) | \$ (804) | \$ (59,086,204) | 7.1% |
| 69 | Forsyth County | 39,126 | 19.4% | 7.4 | \$ (22,652,663) | \$ (579) | \$ (138,104,778) | -9.8% |
| 70 | Franklin County | 3,669 | 61.6% | 20.3 | \$ (2,550,317) | \$ (695) | \$ (19,459,987) | -22.7% |
| 71 | Fulton County | 93,357 | 45.2% | 11.8 | \$ (46,916,657) | \$ (503) | \$ (330,847,187) | -12.8% |
| 72 | Gainesville City | 7,748 | 76.0% | 11.9 | \$ (4,838,141) | \$ (624) | \$ (30,465,085) | -11.3% |
| 73 | Gilmer County | 4,259 | 69.7% | 19.8 | \$ (2,458,165) | \$ (577) | \$ (18,623,473) | -26.2% |
| 74 | Glascok County | 607 | 55.2% | 9.7 | \$ (416,421) | \$ (686) | \$ (2,913,171) | -24.0% |
| 75 | Glynn County | 12,340 | 62.9% | 17.0 | \$ (5,756,360) | \$ (466) | \$ (47,679,923) | -34.1% |
| 76 | Gordon County | 6,593 | 66.8% | 25.8 | \$ (4,503,421) | \$ (683) | \$ (33,336,115) | -19.0% |
| 77 | Grady County | 4,452 | 69.3% | 14.9 | \$ (3,161,506) | \$ (710) | \$ (23,207,571) | -16.1% |
| 78 | Greene County | 2,063 | 72.0% | -8.2 | \$ (508,901) | \$ (247) | \$ (6,158,747) | -65.5% |
| 79 | Gwinnett County | 167,815 | 55.7% | 29.6 | \$ (107,045,954) | \$ (638) | \$ (738,868,163) | -2.7% |
| 80 | Habersham County | 6,919 | 63.6% | 27.5 | \$ (4,971,303) | \$ (719) | \$ (35,931,810) | -8.0% |
| 81 | Hall County | 27,351 | 61.4% | 20.7 | \$ (17,620,042) | \$ (644) | \$ (127,381,691) | -18.6% |
| 82 | Hancock County | 1,026 | 68.7% | -18.2 | \$ (622,664) | \$ (607) | \$ (6,083,180) | -31.9% |
| 83 | Haralson County | 3,407 | 66.2% | 20.1 | \$ (2,620,099) | \$ (769) | \$ (19,434,562) | -6.9% |
| 84 | Harris County | 4,999 | 38.6% | 3.4 | \$ (2,843,181) | \$ (569) | \$ (21,361,769) | -26.8% |
| 85 | Hart County | 3,453 | 63.5% | 18.5 | \$ (2,124,524) | \$ (615) | \$ (16,988,838) | -25.6% |
| 86 | Heard County | 1,910 | 68.8% | 19.1 | \$ (1,321,155) | \$ (692) | \$ (10,221,537) | -14.8% |
| 87 | Henry County | 40,336 | 51.6% | 31.1 | \$ (26,379,325) | \$ (654) | \$ (182,324,928) | -0.9% |
| 88 | Houston County | 26,817 | 53.7% | 16.1 | \$ (18,517,902) | \$ (691) | \$ (131,384,559) | -15.0% |
| 89 | Irwin County | 1,621 | 69.9% | 4.3 | \$ (1,274,048) | \$ (786) | \$ (9,559,384) | -20.5% |
| 90 | Jackson County | 7,146 | 53.4% | 8.4 | \$ (4,831,889) | \$ (676) | \$ (32,225,645) | -18.8% |

| | District Name | Full-Time Enrollment FY 2014 | Percent Economically Disadvantaged FY 2013 | Change in % Economically Disadvantaged FY 2003-2013 | QBE Cut FY 2014 | QBE Cut Per FTE FY 2014 | Cumulative QBE Cut FY 2003-2014 | % Change State Funds per FTE 2002-2014 Inflation-adjusted |
|-----|-------------------|------------------------------|--|---|-----------------|-------------------------|---------------------------------|---|
| 91 | Jasper County | 2,166 | 72.5% | 17.2 | \$ (1,311,785) | \$ (606) | \$ (9,905,186) | -25.0% |
| 92 | Jeff Davis County | 2,941 | 72.4% | 14.9 | \$ (2,139,237) | \$ (727) | \$ (15,635,830) | -15.1% |
| 93 | Jefferson City | 2,862 | 33.5% | 4.9 | \$ (1,844,152) | \$ (644) | \$ (12,112,617) | -28.4% |
| 94 | Jefferson County | 2,745 | 86.1% | 3.7 | \$ (2,038,670) | \$ (743) | \$ (15,497,616) | -5.9% |
| 95 | Jenkins County | 1,315 | 76.6% | -0.7 | \$ (1,008,086) | \$ (767) | \$ (7,877,167) | -14.7% |
| 96 | Johnson County | 1,136 | 71.9% | 0.0 | \$ (732,159) | \$ (645) | \$ (6,010,062) | -27.2% |
| 97 | Jones County | 5,278 | 49.6% | 16.7 | \$ (3,789,222) | \$ (718) | \$ (27,408,431) | -1.1% |
| 98 | Lamar County | 2,506 | 77.4% | 20.6 | \$ (1,636,787) | \$ (653) | \$ (11,490,740) | -19.3% |
| 99 | Lanier County | 1,628 | 70.4% | 3.3 | \$ (1,201,901) | \$ (738) | \$ (8,464,648) | -9.2% |
| 100 | Laurens County | 6,414 | 61.8% | 8.4 | \$ (4,439,747) | \$ (692) | \$ (32,899,775) | -10.4% |
| 101 | Lee County | 6,097 | 41.4% | 12.4 | \$ (3,884,524) | \$ (637) | \$ (28,513,206) | -20.6% |
| 102 | Liberty County | 9,749 | 68.8% | 16.0 | \$ (6,565,812) | \$ (673) | \$ (51,830,783) | -12.3% |
| 103 | Lincoln County | 1,113 | 62.8% | 3.0 | \$ (807,123) | \$ (725) | \$ (7,146,030) | -24.4% |
| 104 | Long County | 2,783 | 70.2% | 0.3 | \$ (1,814,571) | \$ (652) | \$ (11,065,681) | -8.8% |
| 105 | Lowndes County | 10,180 | 50.3% | 12.4 | \$ (6,814,298) | \$ (669) | \$ (49,925,952) | -19.6% |
| 106 | Lumpkin County | 3,804 | 56.6% | 21.6 | \$ (2,310,627) | \$ (607) | \$ (16,764,053) | -22.9% |
| 107 | Macon County | 1,632 | 82.3% | 0.4 | \$ (1,044,358) | \$ (640) | \$ (8,818,775) | -23.9% |
| 108 | Madison County | 4,689 | 63.6% | 22.2 | \$ (3,722,119) | \$ (794) | \$ (26,169,116) | 0.2% |
| 109 | Marietta City | 8,613 | 67.7% | 11.8 | \$ (5,053,447) | \$ (587) | \$ (36,994,935) | -11.6% |
| 110 | Marion County | 1,264 | 74.9% | 8.3 | \$ (857,138) | \$ (678) | \$ (6,955,447) | -22.4% |
| 111 | McDuffie County | 4,129 | 69.8% | 1.7 | \$ (2,838,231) | \$ (687) | \$ (21,546,969) | -17.0% |
| 112 | McIntosh County | 1,587 | 80.5% | 10.5 | \$ (874,519) | \$ (551) | \$ (7,155,358) | -31.7% |
| 113 | Meriwether County | 2,973 | 80.5% | -0.8 | \$ (2,019,623) | \$ (679) | \$ (16,791,924) | -31.7% |
| 114 | Miller County | 1,068 | 73.0% | 18.7 | \$ (701,815) | \$ (657) | \$ (5,666,626) | -31.9% |
| 115 | Mitchell County | 2,370 | 77.1% | 8.4 | \$ (1,561,926) | \$ (659) | \$ (11,985,125) | -20.9% |
| 116 | Monroe County | 3,917 | 51.9% | 9.4 | \$ (2,108,157) | \$ (538) | \$ (16,892,307) | -20.8% |
| 117 | Montgomery County | 923 | 80.4% | 14.8 | \$ (712,282) | \$ (772) | \$ (5,678,167) | -19.0% |
| 118 | Morgan County | 3,264 | 49.6% | 12.2 | \$ (2,132,860) | \$ (653) | \$ (15,356,269) | -17.2% |
| 119 | Murray County | 7,366 | 75.1% | 24.9 | \$ (4,952,888) | \$ (672) | \$ (38,804,132) | -14.7% |
| 120 | Muscogee County | 31,234 | 66.7% | 12.5 | \$ (21,238,578) | \$ (680) | \$ (163,552,067) | -17.8% |
| 121 | Newton County | 18,636 | 67.0% | 23.5 | \$ (12,863,322) | \$ (690) | \$ (88,204,303) | 0.8% |
| 122 | Oconee County | 6,727 | 23.7% | 7.5 | \$ (4,343,317) | \$ (646) | \$ (31,901,035) | -22.8% |
| 123 | Oglethorpe County | 2,256 | 60.7% | 17.5 | \$ (1,658,498) | \$ (735) | \$ (12,416,457) | -15.0% |
| 124 | Paulding County | 28,532 | 42.2% | 20.3 | \$ (19,366,197) | \$ (679) | \$ (127,680,692) | 4.0% |
| 125 | Peach County | 3,767 | 74.9% | 11.5 | \$ (2,431,251) | \$ (645) | \$ (19,861,776) | -23.3% |
| 126 | Pelham City | 1,428 | 79.4% | 10.2 | \$ (1,152,859) | \$ (807) | \$ (8,406,484) | 2.3% |
| 127 | Pickens County | 4,338 | 55.7% | 19.3 | \$ (2,637,833) | \$ (608) | \$ (20,455,892) | -22.8% |
| 128 | Pierce County | 3,664 | 60.5% | 5.2 | \$ (2,711,519) | \$ (740) | \$ (18,303,557) | -6.1% |
| 129 | Pike County | 3,363 | 42.0% | 11.3 | \$ (2,160,224) | \$ (642) | \$ (15,262,092) | -13.9% |
| 130 | Polk County | 7,388 | 67.5% | 26.2 | \$ (5,214,632) | \$ (706) | \$ (38,786,874) | -18.9% |
| 131 | Pulaski County | 1,335 | 67.8% | 11.3 | \$ (959,759) | \$ (719) | \$ (7,930,067) | -26.8% |
| 132 | Putnam County | 2,698 | 80.3% | 13.9 | \$ (1,229,502) | \$ (456) | \$ (10,478,173) | -34.5% |
| 133 | Quitman County | 328 | 100.0% | 5.1 | \$ (246,753) | \$ (752) | \$ (1,639,679) | -38.6% |
| 134 | Rabun County | 2,241 | 68.6% | 20.1 | \$ (853,645) | \$ (381) | \$ (7,870,225) | -35.4% |
| 135 | Randolph County | 980 | 90.3% | -0.6 | \$ (705,644) | \$ (720) | \$ (6,265,453) | -33.9% |
| 136 | Richmond County | 30,913 | 77.9% | 11.9 | \$ (19,897,090) | \$ (644) | \$ (159,017,814) | -18.0% |

| | District Name | Full-Time Enrollment FY 2014 | Percent Economically Disadvantaged FY 2013 | Change in % Economically Disadvantaged FY 2003-2013 | QBE Cut FY 2014 | QBE Cut Per FTE FY 2014 | Cumulative QBE Cut FY 2003-2014 | % Change State Funds per FTE 2002-2014 Inflation-adjusted |
|-----|------------------------|------------------------------|--|---|---------------------------|-------------------------|---------------------------------|---|
| 137 | Rockdale County | 15,649 | 66.2% | 32.7 | \$ (10,267,586) | \$ (656) | \$ (72,995,672) | -10.8% |
| 138 | Rome City | 5,693 | 75.9% | 14.9 | \$ (3,672,142) | \$ (645) | \$ (28,184,399) | -21.4% |
| 139 | Schley County | 1,332 | 55.8% | 6.0 | \$ (931,302) | \$ (699) | \$ (6,738,880) | -7.6% |
| 140 | Screven County | 2,317 | 79.0% | 0.8 | \$ (1,600,353) | \$ (691) | \$ (13,837,080) | -25.8% |
| 141 | Seminole County | 1,611 | 74.1% | 0.0 | \$ (1,072,462) | \$ (666) | \$ (8,359,975) | -30.3% |
| 142 | Social Circle City | 1,589 | 51.0% | 7.2 | \$ (1,211,317) | \$ (762) | \$ (9,117,622) | -10.1% |
| 143 | Spalding County | 10,154 | 74.5% | 19.0 | \$ (6,784,397) | \$ (668) | \$ (50,732,355) | -12.2% |
| 144 | Stephens County | 3,968 | 62.4% | 17.4 | \$ (3,004,309) | \$ (757) | \$ (22,960,483) | -11.5% |
| 145 | Steward County | 529 | 93.6% | 6.0 | \$ (375,611) | \$ (710) | \$ (3,238,167) | -32.0% |
| 146 | Sumter County | 4,668 | 83.9% | 9.8 | \$ (3,079,567) | \$ (660) | \$ (24,983,700) | -18.2% |
| 147 | Talbot County | 502 | 89.7% | -0.3 | \$ (282,248) | \$ (562) | \$ (2,743,216) | -32.4% |
| 148 | Taliaferro County | 185 | 94.0% | 1.5 | \$ (164,610) | \$ (890) | \$ (1,130,420) | -3.2% |
| 149 | Tattnal County | 3,520 | 75.1% | 9.7 | \$ (2,501,896) | \$ (711) | \$ (17,209,536) | -15.9% |
| 150 | Taylor County | 1,474 | 74.6% | 5.3 | \$ (1,051,057) | \$ (713) | \$ (8,533,799) | -18.2% |
| 151 | Telfair County | 1,658 | 74.7% | 1.2 | \$ (1,120,873) | \$ (676) | \$ (8,891,765) | -24.9% |
| 152 | Terrell County | 1,401 | 83.2% | 13.0 | \$ (954,697) | \$ (681) | \$ (7,917,949) | -25.6% |
| 153 | Thomas County | 5,083 | 67.7% | 9.8 | \$ (3,617,200) | \$ (712) | \$ (26,799,434) | -18.6% |
| 154 | Thomasville City | 2,855 | 65.7% | -0.2 | \$ (1,866,906) | \$ (654) | \$ (13,714,771) | -31.1% |
| 155 | Tift County | 7,769 | 68.3% | 14.2 | \$ (5,321,686) | \$ (685) | \$ (38,781,377) | -13.5% |
| 156 | Toombs County | 2,939 | 81.3% | 11.1 | \$ (2,157,449) | \$ (734) | \$ (15,889,939) | -16.4% |
| 157 | Towns County | 1,131 | 57.3% | 26.2 | \$ (487,066) | \$ (431) | \$ (4,108,251) | -36.4% |
| 158 | Treutlen County | 1,147 | 78.9% | 11.6 | \$ (782,988) | \$ (683) | \$ (6,145,107) | -28.2% |
| 159 | Trion City | 1,294 | 43.3% | 23.9 | \$ (1,132,208) | \$ (875) | \$ (7,654,790) | 17.7% |
| 160 | Troup County | 12,239 | 64.4% | 11.8 | \$ (8,256,370) | \$ (675) | \$ (61,933,360) | -17.1% |
| 161 | Turner County | 1,482 | 80.3% | 17.0 | \$ (1,128,376) | \$ (761) | \$ (8,456,524) | -16.9% |
| 162 | Twiggs County | 859 | 87.2% | 3.9 | \$ (523,600) | \$ (610) | \$ (5,043,335) | -27.3% |
| 163 | Union County | 2,631 | 62.1% | 15.6 | \$ (1,521,222) | \$ (578) | \$ (11,832,153) | -29.1% |
| 164 | Thomaston-Upson County | 4,242 | 72.4% | 19.7 | \$ (2,997,182) | \$ (707) | \$ (23,499,402) | -13.1% |
| 165 | Valdosta City | 7,659 | 75.2% | 14.0 | \$ (4,965,514) | \$ (648) | \$ (36,327,698) | -17.8% |
| 166 | Vidalia City | 2,472 | 65.7% | 10.7 | \$ (1,576,810) | \$ (638) | \$ (11,830,391) | -32.5% |
| 167 | Walker County | 8,670 | 72.9% | 19.2 | \$ (6,405,003) | \$ (739) | \$ (48,153,508) | -8.1% |
| 168 | Walton County | 12,961 | 52.1% | 17.3 | \$ (8,496,754) | \$ (656) | \$ (59,566,710) | -15.8% |
| 169 | Ware County | 5,728 | 69.0% | 10.8 | \$ (4,347,938) | \$ (759) | \$ (33,181,498) | -11.0% |
| 170 | Warren County | 669 | 100.0% | 11.6 | \$ (418,986) | \$ (626) | \$ (3,043,403) | -31.5% |
| 171 | Washington County | 3,046 | 70.7% | 2.5 | \$ (1,873,603) | \$ (615) | \$ (15,701,706) | -28.3% |
| 172 | Wayne County | 5,198 | 67.1% | 15.1 | \$ (3,525,183) | \$ (678) | \$ (26,584,873) | -10.7% |
| 173 | Webster County | 427 | 75.3% | 0.2 | \$ (336,300) | \$ (788) | \$ (2,393,178) | -21.3% |
| 174 | Wheeler County | 945 | 79.8% | 10.3 | \$ (688,988) | \$ (729) | \$ (5,447,898) | -14.2% |
| 175 | White County | 3,899 | 56.2% | 18.3 | \$ (2,476,142) | \$ (635) | \$ (18,620,386) | -20.1% |
| 176 | Whitfield County | 13,443 | 72.0% | 24.6 | \$ (9,779,890) | \$ (728) | \$ (70,739,082) | -5.6% |
| 177 | Wilcox County | 1,207 | 78.2% | 9.4 | \$ (865,009) | \$ (717) | \$ (6,951,730) | -20.7% |
| 178 | Wilkes County | 1,563 | 75.2% | 13.1 | \$ (1,077,620) | \$ (689) | \$ (8,349,151) | -19.3% |
| 179 | Wilkinson County | 1,501 | 82.2% | 13.9 | \$ (980,388) | \$ (653) | \$ (7,534,885) | -20.7% |
| 180 | Worth County | 3,270 | 73.4% | 17.7 | \$ (2,251,432) | \$ (689) | \$ (18,357,656) | -17.8% |
| | State | 1,659,852 | 59.8% | 14.6 | \$ (1,051,425,164) | \$ (633) | \$ (7,662,644,092) | -15.3% |

Appendix C: Local Funding by School District

| Appendix C | District Name | Full-Time Enrollment FY 2014 | Percent Economically Disadvantaged FY 2013 | Tax Digest 2012 | % Change Tax Digest 2008-2012 | Tax Digest Per FTE 2012 | % Change Tax Digest Per FTE 2008-2012 | Millage Rate 2012 | Change Millage Rate 2003-2012 | % Change Local Revenues per FTE 2002-2012 Inflation-adjusted |
|------------|----------------------|------------------------------|--|-------------------|-------------------------------|-------------------------|---------------------------------------|-------------------|-------------------------------|--|
| 1 | Appling County | 3,381 | 70.0% | \$ 688,791,443 | 6.7% | \$ 193,209 | 5.3% | 15.00 | -0.18 | -15.1% |
| 2 | Atkinson County | 1,683 | 84.9% | \$ 133,332,485 | 0.6% | \$ 77,429 | 3.3% | 14.81 | 1.685 | 8.7% |
| 3 | Atlanta City | 48,831 | 75.4% | \$ 21,636,554,316 | -19.8% | \$ 432,653 | -19.8% | 21.64 | 0.18 | 11.8% |
| 4 | Bacon County | 1,955 | 67.2% | \$ 209,976,875 | 3.4% | \$ 104,884 | -2.3% | 14.50 | 1 | 6.5% |
| 5 | Baker County | 306 | 100.0% | \$ 126,708,118 | 5.1% | \$ 375,988 | 45.6% | 14.88 | -3.915 | 0.9% |
| 6 | Baldwin County | 5,572 | 80.2% | \$ 990,497,049 | -7.5% | \$ 172,651 | -6.0% | 17.06 | -1.59 | 72.1% |
| 7 | Banks County | 2,831 | 64.0% | \$ 527,920,194 | -5.9% | \$ 183,561 | -8.8% | 14.51 | 0.758 | -12.4% |
| 8 | Barrow County | 12,918 | 63.2% | \$ 1,357,735,771 | -30.4% | \$ 105,373 | -34.3% | 18.50 | -0.4 | -16.2% |
| 9 | Bartow County | 13,947 | 60.6% | \$ 1,989,413,082 | -11.0% | \$ 139,785 | -8.2% | 17.90 | -1.3 | 3.7% |
| 10 | Ben Hill County | 3,126 | 81.8% | \$ 341,872,376 | -4.2% | \$ 102,173 | -3.2% | 15.79 | -0.483 | -1.7% |
| 11 | Berrien County | 3,116 | 69.1% | \$ 330,625,698 | 7.2% | \$ 103,224 | 4.4% | 14.00 | 2 | 25.7% |
| 12 | Bibb County | 23,751 | 79.7% | \$ 4,171,470,335 | 10.8% | \$ 168,681 | 12.1% | 17.95 | 1.146 | 8.1% |
| 13 | Bleckley County | 2,276 | 60.1% | \$ 262,873,175 | -5.6% | \$ 104,605 | -4.9% | 12.26 | 0.258 | 5.2% |
| 14 | Brantley County | 3,344 | 66.2% | \$ 309,988,614 | -3.6% | \$ 87,002 | -3.7% | 18.00 | 1.74 | 32.6% |
| 15 | Bremen City | 2,054 | 28.6% | \$ 219,870,375 | -0.1% | \$ 105,101 | -11.9% | 14.95 | 9.649 | 56.0% |
| 16 | Brooks County | 2,214 | 83.4% | \$ 404,230,484 | -17.2% | \$ 175,905 | -12.3% | 15.00 | 0.21 | 72.8% |
| 17 | Bryan County | 7,790 | 40.6% | \$ 1,212,114,312 | -2.5% | \$ 155,101 | -16.2% | 15.54 | -1.453 | 7.9% |
| 18 | Buford City | 3,861 | 49.6% | \$ 818,706,904 | -12.6% | \$ 236,484 | -28.2% | 13.05 | -0.4 | -10.3% |
| 19 | Bulloch County | 9,559 | 62.4% | \$ 1,691,795,678 | -3.6% | \$ 173,056 | -10.3% | 9.95 | 1.39 | 14.8% |
| 20 | Burke County | 4,162 | 83.8% | \$ 1,995,900,046 | 25.2% | \$ 440,596 | 30.8% | 13.75 | 1 | 1.3% |
| 21 | Butts County | 3,314 | 67.9% | \$ 588,916,306 | -12.9% | \$ 166,690 | -13.4% | 19.00 | 2 | 32.5% |
| 22 | Calhoun City | 3,560 | 65.3% | \$ 715,657,844 | -14.7% | \$ 200,240 | -21.3% | 17.76 | 2.212 | -8.5% |
| 23 | Calhoun County | 623 | 92.4% | \$ 115,506,517 | -9.6% | \$ 176,077 | -4.1% | 17.33 | 2.624 | 24.4% |
| 24 | Camden County | 9,040 | 49.4% | \$ 1,420,395,377 | -16.2% | \$ 151,800 | -12.8% | 15.50 | 0.92 | 60.8% |
| 25 | Candler County | 2,027 | 73.6% | \$ 218,613,215 | -5.2% | \$ 104,052 | -13.6% | 13.26 | -1.241 | 7.7% |
| 26 | Carroll County | 13,842 | 64.1% | \$ 1,690,393,355 | -13.9% | \$ 116,434 | -10.6% | 19.50 | 1.4 | 4.0% |
| 27 | Carrollton City | 4,831 | 56.3% | \$ 637,446,005 | -18.4% | \$ 136,498 | -25.9% | 19.19 | 2.69 | -17.9% |
| 28 | Cartersville City | 4,140 | 57.5% | \$ 870,288,755 | -14.3% | \$ 208,953 | -18.7% | 18.23 | 1.05 | -8.9% |
| 29 | Catoosa County | 10,719 | 51.2% | \$ 1,491,765,762 | -4.2% | \$ 135,430 | -6.9% | 16.76 | 1.163 | 21.9% |
| 30 | Charlton County | 1,591 | 78.6% | \$ 259,654,843 | -18.8% | \$ 151,668 | -10.9% | 18.35 | 3.726 | 80.5% |
| 31 | Chatham County | 35,288 | 64.6% | \$ 11,369,802,732 | -5.0% | \$ 317,220 | -9.7% | 14.63 | -1.327 | 19.9% |
| 32 | Chattahoochee County | 894 | 67.5% | \$ 65,149,695 | 4.0% | \$ 72,712 | 7.0% | 16.40 | 4.2 | 5.5% |
| 33 | Chattooga County | 2,772 | 77.0% | \$ 350,311,457 | -28.3% | \$ 126,421 | -21.8% | 14.50 | 3.85 | 16.6% |
| 34 | Cherokee County | 39,269 | 31.8% | \$ 5,826,630,307 | -25.6% | \$ 150,272 | -30.2% | 19.45 | 1 | -3.9% |

| Appendix C | District Name | Full-Time Enrollment FY 2014 | Percent Economically Disadvantaged FY 2013 | Tax Digest 2012 | % Change Tax Digest 2008-2012 | Tax Digest Per FTE 2012 | % Change Tax Digest Per FTE 2008-2012 | Millage Rate 2012 | Change Millage Rate 2003-2012 | % Change Local Revenues per FTE 2002-2012 Inflation-adjusted |
|------------|------------------|------------------------------|--|-------------------|-------------------------------|-------------------------|---------------------------------------|-------------------|-------------------------------|--|
| 35 | Chickamauga City | 1,417 | 26.2% | \$ 108,573,370 | -8.9% | \$ 77,663 | -12.8% | 12.00 | 1.75 | 87.3% |
| 36 | Clarke County | 12,097 | 81.9% | \$ 3,305,132,697 | -6.1% | \$ 265,601 | -8.2% | 20.00 | 0.75 | 26.6% |
| 37 | Clay County | 307 | 97.7% | \$ 113,709,006 | 2.2% | \$ 329,591 | 2.2% | 12.02 | 2.021 | 79.4% |
| 38 | Clayton County | 51,658 | 86.5% | \$ 5,802,711,069 | -29.8% | \$ 113,739 | -27.5% | 20.00 | 1.084 | -10.4% |
| 39 | Clinch County | 1,336 | 79.0% | \$ 248,979,065 | 6.6% | \$ 177,715 | 9.6% | 15.68 | -1.318 | 53.5% |
| 40 | Cobb County | 109,935 | 45.4% | \$ 20,741,250,527 | -17.8% | \$ 193,318 | -17.8% | 18.90 | -0.1 | -5.3% |
| 41 | Coffee County | 7,510 | 75.5% | \$ 819,763,481 | -2.4% | \$ 104,468 | 0.8% | 16.21 | 0.586 | 0.3% |
| 42 | Colquitt County | 9,112 | 74.1% | \$ 896,547,718 | 5.3% | \$ 94,783 | -0.7% | 8.28 | -0.507 | -4.1% |
| 43 | Columbia County | 24,401 | 33.0% | \$ 4,004,951,276 | 1.0% | \$ 168,332 | -4.6% | 17.59 | 0.41 | 19.2% |
| 44 | Commerce City | 1,450 | 61.8% | \$ 171,976,939 | -1.9% | \$ 118,035 | 2.2% | 19.00 | 2.2 | 2.9% |
| 45 | Cook County | 3,159 | 68.8% | \$ 337,479,890 | -4.4% | \$ 100,861 | -7.5% | 16.07 | 1.915 | 18.1% |
| 46 | Coweta County | 22,287 | 45.0% | \$ 3,643,665,293 | -9.7% | \$ 161,883 | -12.6% | 18.59 | -0.02 | 6.5% |
| 47 | Crawford County | 1,759 | 79.8% | \$ 286,562,512 | 1.3% | \$ 151,540 | 2.3% | 13.50 | -1.5 | -2.2% |
| 48 | Crisp County | 3,991 | 77.3% | \$ 576,836,118 | 5.3% | \$ 133,558 | 8.1% | 17.45 | -0.715 | 27.4% |
| 49 | Dade County | 2,127 | 57.5% | \$ 389,930,731 | -6.5% | \$ 163,905 | 0.4% | 13.92 | -0.07 | 24.0% |
| 50 | Dalton City | 7,481 | 77.6% | \$ 3,530,049,342 | -10.2% | \$ 488,588 | -17.8% | 7.85 | -0.505 | -21.3% |
| 51 | Dawson County | 3,472 | 51.6% | \$ 1,054,497,850 | -28.6% | \$ 305,829 | -30.2% | 15.55 | 1.9 | 35.8% |
| 52 | Decatur City | 3,695 | 21.6% | \$ 1,243,203,702 | 2.9% | \$ 381,819 | -17.9% | 20.90 | 0.66 | -2.3% |
| 53 | Decatur County | 5,263 | 74.1% | \$ 804,822,172 | -9.9% | \$ 145,432 | -6.7% | 15.99 | 2.49 | 18.6% |
| 54 | DeKalb County | 98,555 | 71.4% | \$ 15,996,606,531 | -27.3% | \$ 163,084 | -25.7% | 23.98 | 1 | -9.4% |
| 55 | Dodge County | 3,177 | 72.4% | \$ 392,712,944 | -0.7% | \$ 119,076 | 4.0% | 12.00 | 2.3 | 39.2% |
| 56 | Dooly County | 1,380 | 92.5% | \$ 273,350,345 | 7.1% | \$ 186,587 | 8.9% | 16.94 | 2 | 2.0% |
| 57 | Dougherty County | 15,497 | 82.3% | \$ 2,037,085,362 | -8.4% | \$ 127,757 | -5.6% | 18.45 | -0.555 | 1.8% |
| 58 | Douglas County | 25,364 | 60.5% | \$ 3,244,487,513 | -22.6% | \$ 131,133 | -22.7% | 19.85 | 0.083 | -11.6% |
| 59 | Dublin City | 2,858 | 77.2% | \$ 444,985,618 | -14.0% | \$ 164,323 | -7.1% | 19.71 | 4.834 | 18.5% |
| 60 | Early County | 2,086 | 76.4% | \$ 388,718,688 | -3.2% | \$ 176,210 | 7.9% | 15.50 | -0.5 | 45.3% |
| 61 | Echols County | 752 | 73.1% | \$ 104,067,074 | 2.3% | \$ 131,232 | -4.3% | 15.50 | -1.155 | 8.5% |
| 62 | Effingham County | 11,032 | 42.7% | \$ 1,499,927,814 | -12.6% | \$ 130,247 | -16.2% | 16.90 | 1.751 | 45.5% |
| 63 | Elbert County | 2,976 | 72.0% | \$ 532,037,984 | -2.4% | \$ 162,306 | 4.8% | 16.06 | -0.845 | 18.8% |
| 64 | Emanuel County | 4,101 | 79.0% | \$ 430,446,829 | -1.3% | \$ 96,969 | -0.6% | 13.85 | 3.148 | 56.1% |
| 65 | Evans County | 1,745 | 84.1% | \$ 236,397,721 | -1.2% | \$ 129,533 | 0.0% | 13.00 | 2 | 47.7% |
| 66 | Fannin County | 3,001 | 63.8% | \$ 1,137,359,421 | 4.4% | \$ 375,614 | 10.9% | 12.90 | -1.05 | 105.6% |
| 67 | Fayette County | 20,357 | 24.8% | \$ 3,912,434,552 | -22.3% | \$ 190,488 | -15.9% | 20.00 | 1.131 | 15.0% |
| 68 | Floyd County | 9,994 | 58.5% | \$ 1,656,248,948 | -6.0% | \$ 158,311 | -4.4% | 18.59 | 0.897 | 11.0% |
| 69 | Forsyth County | 39,126 | 19.4% | \$ 7,623,606,570 | -15.7% | \$ 204,595 | -30.6% | 16.30 | 0.8 | -22.8% |
| 70 | Franklin County | 3,669 | 61.6% | \$ 559,937,072 | -18.2% | \$ 151,992 | -14.3% | 16.87 | 4.178 | 28.1% |
| 71 | Fulton County | 93,357 | 45.2% | \$ 27,583,473,238 | -11.2% | \$ 297,865 | -17.3% | 18.50 | 0.744 | -11.8% |
| 72 | Gainesville City | 7,748 | 76.0% | \$ 3,374,669,858 | -10.9% | \$ 471,784 | -23.5% | 7.59 | 0.58 | -31.0% |

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|------------|-------------------|------------------------------|--|-------------------|-------------------------------|-------------------------|---------------------------------------|-------------------|-------------------------------|--|
| 73 | Gilmer County | 4,259 | 69.7% | \$ 963,300,484 | -41.9% | \$ 223,815 | -42.3% | 17.75 | 2.35 | 51.3% |
| 74 | Glascocock County | 607 | 55.2% | \$ 78,772,029 | -0.6% | \$ 120,263 | -4.9% | 15.39 | 1.18 | -13.9% |
| 75 | Glynn County | 12,340 | 62.9% | \$ 4,029,129,351 | -25.4% | \$ 315,318 | -26.3% | 15.23 | -0.59 | 12.8% |
| 76 | Gordon County | 6,593 | 66.8% | \$ 844,518,694 | -6.2% | \$ 121,095 | -5.0% | 19.31 | 2.459 | 12.5% |
| 77 | Grady County | 4,452 | 69.3% | \$ 508,233,004 | -14.6% | \$ 110,246 | -17.5% | 14.20 | 1.3 | 2.4% |
| 78 | Greene County | 2,063 | 72.0% | \$ 1,433,042,322 | -18.1% | \$ 656,155 | -20.6% | 14.00 | 3 | 103.1% |
| 79 | Gwinnett County | 167,815 | 55.7% | \$ 24,132,650,579 | -23.5% | \$ 148,628 | -26.7% | 19.25 | 0.38 | -20.0% |
| 80 | Habersham County | 6,919 | 63.6% | \$ 1,036,984,805 | -17.2% | \$ 150,135 | -17.8% | 14.41 | 1.91 | -1.4% |
| 81 | Hall County | 27,351 | 61.4% | \$ 4,102,908,888 | -16.7% | \$ 156,236 | -18.8% | 18.49 | 4.08 | 20.1% |
| 82 | Hancock County | 1,026 | 68.7% | \$ 365,317,717 | 17.3% | \$ 318,221 | 39.1% | 13.93 | 1.147 | 157.9% |
| 83 | Haralson County | 3,407 | 66.2% | \$ 541,958,559 | -2.9% | \$ 150,294 | 6.2% | 16.83 | 4.03 | 58.3% |
| 84 | Harris County | 4,999 | 38.6% | \$ 1,250,720,256 | -4.6% | \$ 245,769 | -7.1% | 16.91 | 1 | 49.5% |
| 85 | Hart County | 3,453 | 63.5% | \$ 950,371,062 | -3.5% | \$ 279,685 | 2.2% | 15.34 | 2.386 | 22.7% |
| 86 | Heard County | 1,910 | 68.8% | \$ 424,623,045 | -2.8% | \$ 203,852 | 3.0% | 15.27 | 1.849 | 29.0% |
| 87 | Henry County | 40,336 | 51.6% | \$ 4,707,421,954 | -31.8% | \$ 117,954 | -33.3% | 20.00 | 1.1 | -13.2% |
| 88 | Houston County | 26,817 | 53.7% | \$ 3,731,732,594 | 3.9% | \$ 136,021 | -1.8% | 13.34 | -0.33 | 15.3% |
| 89 | Irwin Count | 1,621 | 69.9% | \$ 227,368,982 | 8.0% | \$ 131,048 | 8.5% | 15.69 | -1 | 5.8% |
| 90 | Jackson County | 7,146 | 53.4% | \$ 1,429,280,904 | -18.1% | \$ 198,099 | -20.5% | 18.90 | 0.4 | 21.7% |
| 91 | Jasper County | 2,166 | 72.5% | \$ 321,303,669 | -29.7% | \$ 142,738 | -30.6% | 18.99 | 1.17 | 20.2% |
| 92 | Jeff Davis County | 2,941 | 72.4% | \$ 269,983,209 | 2.7% | \$ 88,086 | -3.8% | 12.75 | 0 | -24.1% |
| 93 | Jefferson City | 2,862 | 33.5% | \$ 409,726,946 | -11.7% | \$ 153,410 | -16.3% | 14.15 | 0.267 | 1.4% |
| 94 | Jefferson County | 2,745 | 86.1% | \$ 435,531,025 | 5.5% | \$ 140,317 | 8.1% | 14.71 | 0.462 | 31.6% |
| 95 | Jenkins County | 1,315 | 76.6% | \$ 222,403,435 | 3.4% | \$ 152,750 | 15.3% | 12.90 | 0.441 | 147.8% |
| 96 | Johnson County | 1,136 | 71.9% | \$ 162,053,249 | -2.6% | \$ 134,932 | -1.0% | 13.86 | 2.109 | 40.4% |
| 97 | Jones County | 5,278 | 49.6% | \$ 692,832,711 | -9.4% | \$ 123,853 | -8.7% | 16.00 | 3.25 | 68.2% |
| 98 | Lamar County | 2,506 | 77.4% | \$ 442,038,535 | -11.0% | \$ 170,803 | -14.0% | 16.58 | 0.376 | 23.9% |
| 99 | Lanier County | 1,628 | 70.4% | \$ 163,684,405 | -1.4% | \$ 90,734 | -7.8% | 17.16 | 0 | 23.0% |
| 100 | Laurens County | 6,414 | 61.8% | \$ 721,062,594 | -6.6% | \$ 108,219 | -9.7% | 16.00 | 2.965 | 3.5% |
| 101 | Lee County | 6,097 | 41.4% | \$ 876,970,118 | 5.2% | \$ 140,136 | 3.0% | 15.00 | 0.25 | 35.8% |
| 102 | Liberty County | 9,749 | 68.8% | \$ 1,150,486,089 | 0.1% | \$ 109,591 | 3.5% | 16.00 | 0 | 27.7% |
| 103 | Lincoln County | 1,113 | 62.8% | \$ 273,506,090 | -12.6% | \$ 226,225 | -3.3% | 16.83 | 4.829 | 137.8% |
| 104 | Long County | 2,783 | 70.2% | \$ 261,254,416 | 16.6% | \$ 96,689 | 0.5% | 13.50 | 0 | 22.1% |
| 105 | Lowndes County | 10,180 | 50.3% | \$ 1,410,411,942 | 4.0% | \$ 134,942 | -3.1% | 14.73 | 0.531 | 15.8% |
| 106 | Lumpkin County | 3,804 | 56.6% | \$ 853,955,803 | -29.2% | \$ 222,442 | -29.0% | 16.24 | 2.989 | 18.5% |
| 107 | Macon County | 1,632 | 82.3% | \$ 326,332,445 | 2.4% | \$ 182,309 | 14.4% | 18.00 | 0.98 | 55.4% |
| 108 | Madison County | 4,689 | 63.6% | \$ 578,513,985 | -14.7% | \$ 122,567 | -14.6% | 16.99 | 0.27 | 20.8% |
| 109 | Marietta City | 8,613 | 67.7% | \$ 2,607,225,118 | -14.3% | \$ 314,882 | -17.4% | 19.16 | 1.187 | 1.8% |

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|------------|--------------------|------------------------------|--|------------------|-------------------------------|-------------------------|---------------------------------------|-------------------|-------------------------------|--|
| 110 | Marion County | 1,264 | 74.9% | \$ 206,822,876 | -8.8% | \$ 152,862 | -0.6% | 14.55 | 1.546 | 81.4% |
| 111 | McDuffie County | 4,129 | 69.8% | \$ 592,870,794 | 0.6% | \$ 140,424 | 2.2% | 17.19 | 1.89 | 36.2% |
| 112 | McIntosh County | 1,587 | 80.5% | \$ 472,708,031 | -6.4% | \$ 275,471 | 7.5% | 15.68 | 0.489 | 103.0% |
| 113 | Meriwether County | 2,973 | 80.5% | \$ 489,671,597 | -0.6% | \$ 152,546 | 10.7% | 17.35 | 1.047 | 38.5% |
| 114 | Miller County | 1,068 | 73.0% | \$ 163,097,569 | 4.1% | \$ 149,084 | 4.9% | 15.47 | 1.901 | 35.7% |
| 115 | Mitchell County | 2,370 | 77.1% | \$ 519,092,378 | 6.7% | \$ 211,271 | 12.4% | 14.98 | 4.084 | 67.3% |
| 116 | Monroe County | 3,917 | 51.9% | \$ 1,321,174,811 | -6.0% | \$ 327,429 | -9.1% | 15.34 | 3.042 | 31.3% |
| 117 | Montgomery County | 923 | 80.4% | \$ 183,162,923 | -2.0% | \$ 176,969 | 9.6% | 12.23 | -1.669 | 71.4% |
| 118 | Morgan County | 3,264 | 49.6% | \$ 639,233,485 | -36.3% | \$ 190,248 | -36.9% | 17.70 | 2.201 | 18.9% |
| 119 | Murray County | 7,366 | 75.1% | \$ 857,898,241 | -8.1% | \$ 112,173 | -4.3% | 15.50 | 0 | -3.9% |
| 120 | Muscogee County | 31,234 | 66.7% | \$ 4,200,525,525 | 6.5% | \$ 130,326 | 8.2% | 23.37 | 0 | 18.9% |
| 121 | Newton County | 18,636 | 67.0% | \$ 1,948,297,528 | -34.1% | \$ 101,643 | -34.3% | 20.00 | 2.79 | -15.4% |
| 122 | Oconee County | 6,727 | 23.7% | \$ 1,402,928,431 | -15.6% | \$ 214,811 | -17.1% | 17.50 | 2.9 | 34.2% |
| 123 | Oglethorpe County | 2,256 | 60.7% | \$ 387,075,462 | -8.8% | \$ 167,638 | -2.2% | 17.90 | 4.4 | 50.9% |
| 124 | Paulding County | 28,532 | 42.2% | \$ 2,612,547,029 | -36.3% | \$ 92,522 | -39.4% | 18.91 | 2.5 | -12.4% |
| 125 | Peach County | 3,767 | 74.9% | \$ 641,446,087 | 7.7% | \$ 164,558 | 16.8% | 17.00 | -0.25 | 77.5% |
| 126 | Pelham City | 1,428 | 79.4% | \$ 47,736,745 | -0.5% | \$ 31,614 | 1.2% | 8.68 | 1.701 | 36.3% |
| 127 | Pickens County | 4,338 | 55.7% | \$ 1,384,051,436 | -4.8% | \$ 311,934 | -6.7% | 16.10 | 1.21 | 29.9% |
| 128 | Pierce County | 3,664 | 60.5% | \$ 417,544,575 | 9.3% | \$ 115,026 | 4.8% | 16.72 | 0.845 | 24.9% |
| 129 | Pike County | 3,363 | 42.0% | \$ 473,133,446 | -4.1% | \$ 136,154 | -6.3% | 14.32 | 2.013 | 39.6% |
| 130 | Polk County | 7,388 | 67.5% | \$ 930,687,767 | -3.7% | \$ 124,457 | -4.8% | 16.28 | 2.754 | 14.6% |
| 131 | Pulaski County | 1,335 | 67.8% | \$ 247,712,574 | 0.8% | \$ 172,382 | 12.4% | 13.39 | 1.75 | 24.7% |
| 132 | Putnam County | 2,698 | 80.3% | \$ 1,371,028,378 | -9.0% | \$ 488,606 | -8.9% | 11.75 | -2.881 | 55.9% |
| 133 | Quitman County | 328 | 100.0% | \$ 68,304,711 | -25.2% | \$ 180,700 | -46.4% | 13.75 | 0.61 | -9.6% |
| 134 | Rabun County | 2,241 | 68.6% | \$ 1,641,538,665 | -4.5% | \$ 719,342 | -1.7% | 8.89 | 1.403 | 70.1% |
| 135 | Randolph County | 980 | 90.3% | \$ 173,529,382 | -4.4% | \$ 157,754 | 25.6% | 16.88 | 0.73 | 60.5% |
| 136 | Richmond County | 30,913 | 77.9% | \$ 4,373,229,432 | 1.6% | \$ 137,398 | 5.0% | 19.11 | -1.086 | -9.5% |
| 137 | Rockdale County | 15,649 | 66.2% | \$ 2,204,717,799 | -21.5% | \$ 141,256 | -21.5% | 24.50 | 2.7 | 18.0% |
| 138 | Rome City | 5,693 | 75.9% | \$ 1,116,013,731 | -4.7% | \$ 192,284 | -9.1% | 17.45 | 1.52 | 11.9% |
| 139 | Schley County | 1,332 | 55.8% | \$ 107,922,453 | 29.0% | \$ 77,810 | 28.0% | 16.68 | 0.7 | 21.5% |
| 140 | Screven County | 2,317 | 79.0% | \$ 382,592,110 | -4.4% | \$ 155,779 | 9.4% | 13.42 | 0.472 | 64.1% |
| 141 | Seminole County | 1,611 | 74.1% | \$ 250,307,440 | -0.4% | \$ 153,187 | 3.4% | 16.26 | 2.414 | 36.1% |
| 142 | Social Circle City | 1,589 | 51.0% | \$ 136,531,316 | -16.0% | \$ 79,703 | -13.1% | 16.87 | 2.453 | 47.4% |
| 143 | Spalding County | 10,154 | 74.5% | \$ 1,369,759,181 | -8.2% | \$ 129,052 | -5.3% | 19.47 | 0.52 | -2.6% |
| 144 | Stephens County | 3,968 | 62.4% | \$ 623,240,669 | -11.9% | \$ 154,267 | -7.8% | 18.40 | 1.5 | 26.0% |
| 145 | Steward County | 529 | 93.6% | \$ 125,086,013 | -9.8% | \$ 229,095 | 8.4% | 16.51 | 7.23 | 40.3% |
| 146 | Sumter County | 4,668 | 83.9% | \$ 727,671,624 | 4.3% | \$ 146,383 | 14.6% | 17.53 | 2.643 | 49.2% |

| Appendix C | District Name | Full-Time Enrollment FY 2014 | Percent Economically Disadvantaged FY 2013 | Tax Digest 2012 | % Change Tax Digest 2008-2012 | Tax Digest Per FTE 2012 | % Change Tax Digest Per FTE 2008-2012 | Millage Rate 2012 | Change Millage Rate 2003-2012 | % Change Local Revenues per FTE 2002-2012 Inflation-adjusted |
|------------|------------------------|------------------------------|--|---------------------------|-------------------------------|-------------------------|---------------------------------------|-------------------|-------------------------------|--|
| 147 | Talbot County | 502 | 89.7% | \$ 204,328,709 | -7.4% | \$ 379,089 | 17.4% | 14.11 | 1.034 | 136.8% |
| 148 | Taliaferro County | 185 | 94.0% | \$ 55,616,006 | -30.4% | \$ 278,080 | -17.5% | 18.00 | 3 | 79.9% |
| 149 | Tattnal County | 3,520 | 75.1% | \$ 410,127,415 | 0.1% | \$ 114,273 | -4.6% | 13.55 | 1.281 | 24.0% |
| 150 | Taylor County | 1,474 | 74.6% | \$ 211,388,603 | -6.5% | \$ 134,814 | -4.1% | 13.58 | 1.58 | 59.9% |
| 151 | Telfair County | 1,658 | 74.7% | \$ 259,233,901 | -0.4% | \$ 148,643 | 0.2% | 15.24 | 0.742 | 51.8% |
| 152 | Terrell County | 1,401 | 83.2% | \$ 248,585,169 | 2.3% | \$ 164,191 | 8.8% | 16.48 | 1.854 | 112.6% |
| 153 | Thomas County | 5,083 | 67.7% | \$ 789,226,573 | -17.0% | \$ 150,329 | -9.6% | 14.73 | 2.459 | 52.6% |
| 154 | Thomasville City | 2,855 | 65.7% | \$ 640,296,008 | -9.3% | \$ 203,851 | -17.1% | 17.53 | 0.624 | 26.7% |
| 155 | Tift County | 7,769 | 68.3% | \$ 982,465,225 | -0.2% | \$ 125,796 | -2.3% | 14.96 | 3 | 5.9% |
| 156 | Toombs County | 2,939 | 81.3% | \$ 329,750,316 | 6.9% | \$ 110,766 | 8.4% | 11.51 | -1.492 | 22.2% |
| 157 | Towns County | 1,131 | 57.3% | \$ 768,990,839 | -19.4% | \$ 684,156 | -15.1% | 6.00 | 0.75 | 52.2% |
| 158 | Treutlen County | 1,147 | 78.9% | \$ 113,023,455 | -4.2% | \$ 92,566 | -5.4% | 12.00 | 2.84 | 58.7% |
| 159 | Trion City | 1,294 | 43.3% | \$ 74,496,218 | -14.2% | \$ 53,672 | -16.8% | 5.70 | 0.391 | -33.5% |
| 160 | Troup County | 12,239 | 64.4% | \$ 1,888,785,562 | -0.8% | \$ 148,128 | -3.2% | 18.85 | -0.43 | 10.4% |
| 161 | Turner County | 1,482 | 80.3% | \$ 196,704,146 | -10.5% | \$ 125,289 | 1.4% | 14.00 | 0.5 | 30.0% |
| 162 | Twiggs County | 859 | 87.2% | \$ 228,060,896 | 22.9% | \$ 241,846 | 46.2% | 16.60 | -0.85 | 16.9% |
| 163 | Union County | 2,631 | 62.1% | \$ 1,203,731,363 | -8.5% | \$ 466,382 | -5.3% | 11.80 | 2.298 | 103.7% |
| 164 | Thomaston-Upson County | 4,242 | 72.4% | \$ 617,050,777 | -5.9% | \$ 137,092 | 2.9% | 15.30 | -0.35 | 22.7% |
| 165 | Valdosta City | 7,659 | 75.2% | \$ 1,510,697,440 | 3.8% | \$ 197,528 | -0.7% | 16.98 | 4.69 | 44.4% |
| 166 | Vidalia City | 2,472 | 65.7% | \$ 291,942,932 | 0.5% | \$ 112,070 | -0.8% | 15.00 | 0.064 | 13.3% |
| 167 | Walker County | 8,670 | 72.9% | \$ 1,173,196,354 | -6.4% | \$ 127,897 | -5.2% | 17.40 | 0.854 | 9.3% |
| 168 | Walton County | 12,961 | 52.1% | \$ 1,872,705,877 | -29.8% | \$ 140,414 | -32.9% | 19.30 | 2.28 | -12.0% |
| 169 | Ware County | 5,728 | 69.0% | \$ 728,669,926 | 5.5% | \$ 119,729 | 7.3% | 16.73 | 1.467 | -31.6% |
| 170 | Warren County | 669 | 100.0% | \$ 153,559,696 | -3.9% | \$ 216,281 | 11.3% | 17.40 | 2.42 | 102.5% |
| 171 | Washington County | 3,046 | 70.7% | \$ 712,784,488 | -7.7% | \$ 226,281 | 1.3% | 15.20 | -3.607 | 16.2% |
| 172 | Wayne County | 5,198 | 67.1% | \$ 679,025,047 | -11.6% | \$ 126,471 | -11.6% | 20.00 | 2 | 9.5% |
| 173 | Webster County | 427 | 75.3% | \$ 74,974,462 | -15.4% | \$ 160,889 | -15.7% | 14.89 | -0.507 | -3.2% |
| 174 | Wheeler County | 945 | 79.8% | \$ 127,006,186 | 1.4% | \$ 126,879 | 5.1% | 15.47 | 3.967 | 38.6% |
| 175 | White County | 3,899 | 56.2% | \$ 894,935,635 | -16.8% | \$ 232,149 | -13.7% | 16.59 | 2.791 | 23.4% |
| 176 | Whitfield County | 13,443 | 72.0% | \$ 1,547,190,099 | -18.3% | \$ 116,567 | -16.5% | 18.76 | 2.594 | -21.1% |
| 177 | Wilcox County | 1,207 | 78.2% | \$ 142,997,310 | -0.9% | \$ 110,337 | 6.1% | 15.11 | 2.5 | 23.8% |
| 178 | Wilkes County | 1,563 | 75.2% | \$ 338,732,394 | -2.1% | \$ 204,672 | 1.7% | 16.75 | 0.064 | 58.6% |
| 179 | Wilkinson County | 1,501 | 82.2% | \$ 367,178,781 | 2.2% | \$ 228,772 | 7.6% | 19.66 | 5.534 | 45.4% |
| 180 | Worth County | 3,270 | 73.4% | \$ 499,294,554 | 14.7% | \$ 146,078 | 28.1% | 14.24 | 0.98 | 41.1% |
| | State | 1,659,852 | 59.8% | \$ 302,635,361,929 | -14.9% | \$ 181,310 | -16.0% | 15.99 | 1.23 | 1.7% |