

# Cutting Class to Make Ends Meet 2014

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## Overview

Schools across Georgia continue to scramble to meet students' needs as they cope with years of deep cuts in state funding. A new Georgia Budget and Policy Institute survey of school systems finds districts raised class sizes and cut instructional programs in response to state cuts. A modest increase of \$314 million in state funding for the 2014-2015 school year offers a small measure of relief to districts. That increase is dwarfed by the \$8.4 billion in austerity cuts the state imposed since 2003. Most districts are still making painful sacrifices to compensate for lost funding in the current school year.

Among the survey's key findings:

- Forty-nine districts, or nearly 33 percent of participating districts, report this year's school calendar is less than the standard 180 days.
- One hundred twenty-seven districts, or 85 percent of respondents, have larger class sizes than in the 2009-2010 school year.
- Sixty-one districts say they will furlough teachers this year.
- Twenty-nine districts say they will increase teachers' salary this year.
- Sixty-six districts, about forty-six percent of participating districts, cut or eliminated art and music programs since 2009. Two-thirds of these districts have not restored them.
- One hundred two districts, or 72 percent of responding districts, increased property taxes, called millage rates, from 2009 to 2015. The average rate rose from 15.3 to 16.6 mills in this period.

These cuts come as state leaders expect more of students and teachers than ever before. Georgia's students need to know and do more to compete in an increasingly competitive global economy, as well as to contribute to their communities. Yet Georgia's teachers are given diminishing resources to help them reach these expectations. This undermines many key characteristics of successful classrooms, including adequate time, individualized instruction and a variety engaging course offerings.

Years of cuts exacerbated by declining local revenue leave districts to focus on mitigating the financial loss, while detracting from efforts to improve student learning.

This report chronicles the debilitating effect of more than a decade of austerity cuts to public school funding in Georgia. It is a companion piece to "The Schoolhouse Squeeze 2014," which traces the drop in state dollars along with the limited ability of local districts to compensate for that loss.

It begins with a brief overview of the survey methodology and a summary of the decline in funding for public schools. This is followed by a presentation of key survey results. The report concludes with recommendations to address current school finance policies:

- Develop an education funding system to prepare all students across Georgia to excel
- Fully fund the new education funding system and ensure tax and budget policies align with the funding system
- Foster efficient use of education dollars

School district leaders responded to three open-ended questions. The questions asked about the impact of state funding cuts, the district's greatest needs and what each would do to improve student achievement if more state money becomes available. Their responses make clear the stress years of cuts are placing on students and teachers in classrooms across Georgia. This report includes a sampling of these responses, labeled "Notes from Schools." Here is the first, from Thomaston-Upson County.



### Notes from Schools

**Since 2003, our school district has lost \$22.3 million in austerity cuts, which translates into much needed funding for our students. [The greatest impact of the austerity cuts is] elimination of para-professionals and teachers, reduced instructional days, which has negatively impacted instructional time, implementation of furlough days, [and] skipped textbook adoptions.**

**Thomaston-Upson County**

## Survey Methodology

The survey took place during the summer of 2014 and builds on similar ones GBPI conducted in 2012 and 2013. All of Georgia's 180 districts received a link to the online survey. One hundred fifty-one districts participated in the survey before it ended in August. These districts enroll 91.4 percent of all public school students in Georgia.

Survey questions covered a range of topics including school calendar, furlough days, class size, teacher salary and student programs. The Georgia School Superintendents Association provided input into the development of the questions and encouraged the participation of its members. As the deadline to participate neared, GBPI contacted school districts that had yet to respond.

A complete description of the methodology, including the survey questions, is contained in Appendix A. Key responses from each district are contained in Appendix A. Districts' full responses are available in Cutting Class 2014 Complete District Data.

## Dwindling State Dollars

The vast majority of state funding for public schools is distributed through the Quality Basic Education (QBE) formula, which the General Assembly approved in 1985. The formula calculates how much state funding each district needs to educate students through the number of students enrolled, their grade level and participation in selected programs, including gifted and talented, special education and career and technical education.

In every year since 2003 the Legislature failed to provide the full amount the formula calculates districts earn. The gap between what the QBE calculates is needed and what the Legislature provides is referred to as the austerity cut. From the 2010 to 2014 fiscal years, the Legislature underfunded the formula by \$1 billion each year. The Legislature shorted the formula by \$746 million 2015 fiscal year. The smaller reduction is an improvement. It means districts will get \$314 million more this fiscal year, which corresponds with the 2014-2015 school calendar. Still, districts continue to lack critical dollars. Districts would receive an average of \$439 more for each full-time equivalent (FTE) student this year if the Legislature followed the state's formula.<sup>1</sup>

As a result of this chronic shortchanging, state funding for each student fell an inflation-adjusted 12 percent since 2002. In 46 districts state funding dropped by 20 percent or more during that time.

As state funding shrank, student needs grew. Economically-disadvantaged students accounted for 62 percent of the total by 2013, up from 45 percent in 2002. These students typically begin school behind financially better-off students and need additional supports to reach the same high levels of achievement.

This table summarizes key changes in state funding over the last 13 years.

### Education Funding in Georgia: Key Indicators

Full-Time Enrollment FY 2015	Economically Disadvantaged FY 2015	QBE Cut FY 2015	QBE Cut per FTE Student FY 2015	Cumulative QBE Cut FY 2003- 2015	State Funds per FTE Inflation-adjusted 2002 -2015 Change (%)
1,700,246	62.20%	\$746,648,511	\$439	\$ 8,401,099,198	(12%

Source: Georgia Department of Education, GBPI calculations

The hardship from cuts in state funding is exacerbated by declines in local funding triggered by the Great Recession. School districts rely on property tax revenue for local funding, which fluctuates with property values. From 2008 to 2013, property values slid in more than 90 percent of Georgia’s school districts after adjusting for inflation. Most districts raised millage rates to offset a shrinking tax digest, but many could not maintain pace with the fall in property values. A sluggish real estate recovery leaves many districts unable to tap local resources to fill the holes in their budgets left by state cuts.

## Survey Findings

Districts cut back on many core services to cope with financial pressure at the state and local level. That holds true even though the austerity cut is not quite as large in the 2015 fiscal year as in the recent past. Many districts continue to furlough teachers, some continue to maintain shortened school calendars, and most are not able to fully restore student programs discontinued due to belt-tightening

This report categorizes survey findings by four stress points caused by state cuts to education funding: limited student learning, undermined instruction, shrunken operational supports and squeezed local resources. Each area is discussed in detail below.

### Limited Student Learning

Student opportunities to learn are curtailed in many districts and it is evident at the classroom level. Some districts still shorten school calendars, while class sizes remain high across the state. Many districts dropped instructional programs and cannot afford instructional materials.

#### School Calendar

Nearly 33 percent of districts responding to the survey report their school calendar this year is below the standard 180 days. This is an improvement over the 2013-2014 school year when 66 percent of these districts reported calendars with less than 180 days.<sup>2</sup> Twenty-two districts with shortened calendars this year cut a week or more. Eight of them cut 20 or more days this year. They are listed in the next table.

## Districts with the Shortest School Calendars

	District	Days in School Calendar 2014-2015
1.	Chattooga County	144
2.	Haralson County	147
3.	Webster County	148
4.	Stewart County	151
5.	Wilcox County	156
6.	Toombs County	160
7.	Pike County	160
8.	Murray County	160

### Class Size

Nearly 85 percent of participating districts report increased class sizes since the 2009-2010 school year, meaning teachers are working with more children in classrooms across the state. Class size continues to be a significant concern for many districts. More than 41 percent of districts cited increased class size as one of the greatest effects of the ongoing austerity cuts.<sup>4</sup> More than half of responding districts would decrease class sizes if the state provided more money.<sup>5</sup>

Class size in schools across Georgia is tied to the number of teaching positions. Overall survey respondents say their districts employ 8,363 fewer teachers in the 2015 fiscal year than in 2009, for a decline of 7.9 percent.<sup>6</sup> This is an improvement over fiscal year 2014 when responding districts reported having 9,798 fewer teaching positions last year than in 2009. The number of teaching positions in responding districts grew by 1,435 from 2014 to 2015.

The statewide totals mask considerable variation across districts. The number of teaching positions fell in 30 districts from the 2014 to 2015 fiscal years. Muscogee County lost 130 positions, the most reported by any district.



### Notes from Schools

**[If additional state funding was available, we would have] smaller class sizes [and] more hands on learning.**

**Dublin City Schools**

## Districts Still Losing Teachers in 2014-2015 School Year

	District		District		District
1.	Muscogee County	11.	Dougherty County	21.	Lumpkin County
2.	Jackson County	12.	Greene County	22.	Peach County
3.	Troup County	13.	Dublin City	23.	Pulaski County
4.	Ben Hill County	14.	Randolph County	24.	Thomasville City
5.	Emanuel County	15.	Pike County	25.	Crawford County
6.	Commerce County	16.	Savannah-Chatham County	26.	Fayette County
7.	Jenkins County	17.	Tift County	27.	Jefferson County
8.	Richmond County	18.	Bibb County	28.	Webster County
9.	Monroe County	19.	Burke County	29.	Decatur County
10.	Cartersville City	20.	Camden County	30.	Wilcox County


Seventy-eight districts hired new teachers in this school year. Eleven districts account for 1,220 teaching positions, or the bulk of the increase. They are: Bartow, Cherokee, Clayton, Cobb, Columbia, DeKalb, Forsyth, Fulton, Gwinnett, and Rockdale Counties as well as Atlanta Public Schools. These districts are among the largest in the state and lost the greatest number of teaching positions in recent years. Cobb County lost 1,345 teaching positions from 2009 to 2014, for example, and Clayton County lost 944 during that period. Most other districts hired far fewer new teachers.

### *Student Programs*

Districts cut instructional programs for students including art and music programs, elective courses and programs for low-performing students. Forty-six percent of survey respondents say they reduced or eliminated art and music programs since fiscal year 2009. Two-thirds report in this year's survey they are not able to restore any of these programs for this school year. About 30 percent indicate they will partially restore art and music. Two districts are fully restoring art and music programs.

Nearly 63 percent of districts stated that they have cut elective courses since the 2009 fiscal year. About 71 percent of these districts are not able to restore these courses this school year. About 28 percent are restoring some of them. Just one district is fully restoring electives.

More than 36 percent of responding districts say they cut enrichment or remedial programs for low-performing students since the 2009 fiscal year. Forty-four percent say they will not restore any of these programs this school year. Fifty-four percent are partially restoring them. One district says it will fully restore its programs for struggling students.


 **Notes from Schools**

**[O]ur students no longer get any extras... At the middle schools we have gone from eight exploratory classes to three. We have eliminated ROTC [Reserve Officer Training Corps] at the high schools. Foreign language has been cut to the bare minimum. [We are] sharing counselors at the elementary schools.**

**Murray County**

### *Instructional Materials*

Nearly 80 percent of participating districts delayed or stopped buying some instructional materials since the 2009 fiscal year.<sup>10</sup> These materials include textbooks and other reading materials, including novels and periodicals, and computer software.

 **Notes from Schools**

**[The greatest impact of the austerity cuts has been] little to no classroom supplies, exhausted local fund equity, absolutely no funds for classroom technology, [and a] severe impact on student elective activities.**

**Toombs County**

## Undermined Instruction

Instructional quality in the classroom is threatened across Georgia. Many districts still furlough teachers and few are providing salary increases this year. At the same time, investment in training for them has been cut in most.

### *Furlough Days*

Sixty-one districts reported plans to furlough teachers in the 2014-2015 school year.<sup>11</sup> Teachers often lose planning and training days when they are furloughed. This leaves them less time to develop teaching strategies and materials for their students. They also lose opportunities to expand their instructional knowledge and skills.

Furlough days also reduce teachers' salary. A teacher with a master's degree and five years of experience will lose \$221.06 for each furlough day and more than \$1,100 for a week.<sup>12</sup> Twenty-three of the responding districts plan to furlough teachers for a week or longer and four plan 10 furlough days.

### Notes from Schools

**[T]hrough furlough days, we are funding the system on the backs of our employees.**

**Carrollton City Schools**

### *Teacher Compensation*

Nineteen percent of responding districts say they will increase teachers' salary this school year.<sup>13</sup> These increases are not part of the state salary schedule, which provides a base salary for teachers that factors in years of experience and training level. The state salary schedule is unchanged since the 2009 fiscal year.

Nearly one-third of district administrators reported lost teacher compensation as one of the greatest effects of the austerity cuts. Districts also report reduced teacher compensation through reduction or elimination of local salary supplements, elimination of cost-of-living increases and salary freezes as ways they've managed tight budgets. Teacher morale slipped due to the loss of income combined with increased workloads resulting from ballooning class sizes, respondents say. Districts report difficulty attracting and keeping good teachers as a result.

### *Professional Development*

Nearly 87 percent of participating districts report cutting the amount they invest in professional development for each teacher.<sup>14</sup>

### Notes from Schools

**[The greatest impact of the austerity reductions have been the] inability to provide sufficient professional development for faculty and sufficient support for low-performing students.**

**Haralson County**

## Shrunken Operational Supports

Districts steadily cut positions for people who provide support and guidance to teachers and students at the school and district levels. These positions are also subject to furlough days.

### *Instructional Support Staff*

Ninety-six districts say they cut the number of instructional support positions such as media specialists, social workers, counselors and school-level administrators since fiscal year 2009.<sup>15</sup> These districts cut more than 2,250 support staff positions, a decline of 8.1 percent from 2009 to the 2015 fiscal year. Survey respondents reported the decline in these positions from 2009 to 2014 was 8.8 percent.

Districts added about 161 instructional support staff positions between the 2014 and 2015 fiscal years. However there is variation across districts. Twenty-three districts reduced the number of instructional support staff positions while 55 districts increased it. Thirty-one of the districts that increased these positions added just one or two.

#### *Central Office Staff*

Nearly 78 percent of districts cut central office staff since the 2009 fiscal year.<sup>16</sup> Many districts also furlough these employees. This school year, 61 districts plan to furlough central office staff. More than half of these districts impose furloughs of five or more days, including six districts with 10 days and one with 20.

**Notes from Schools**

**The system has had to reduce very important support positions that are needed to continue to meet state and federal reporting requirements and support the classrooms.**

**Mitchell County**

#### *Non-Certified Staff*

About 86 percent of participating districts cut the number of non-certified employees, including custodial and food service workers, bus drivers and administrative support staff at both the school and district levels.<sup>17</sup> The number of non-certified positions shrank by 8,233 from the 2009 to 2015 fiscal years, a 10 percent decline.

#### **Squeezed Local Resources**

Districts' local funds are strained even though most attempted to offset state funding cuts. Districts still plan to draw down reserve funds to keep schools open, while few anticipate that local resources will increase in the year ahead. These strains are exacerbated by the relatively recent loss of state money to help cover health insurance costs.

#### *Millage Rates*

More than 71 percent of participating districts, or 102 of them, increased millage rates from the 2009 and 2015 fiscal years.<sup>18</sup> The average millage rate rose from 15.3 to 16.6 since 2009. Sixty districts report they raised millage rates since the 2013 fiscal year.

Twenty-eight districts did not raise rates during from 2009 to 2015, but more than half levied millage rates of 17 or higher, close to or at the 20 mill cap. Sixty-four districts surveyed report millage rates of 17 or above in the 2015 fiscal year.

**Notes from Schools**

**To make up for austerity cuts, the Board of Education has cut teachers and programs and increased the millage rate on property owners.**

**Lincoln County**

*Tax Digest*

Most districts do not anticipate the value of the taxable property in their districts will increase in the 2015 fiscal year. Nearly 64 percent say they expect the value of their tax digests will not go up while about 36 percent think it will.<sup>19</sup>



### Notes from Schools

**Our maintenance and operations millage is a little over 18 mills. We also have a bond millage. Our tax digest is not growing and the industries that are being attracted to our county are given all kinds of tax breaks and incentives. It will be years before we realize any money from them.**

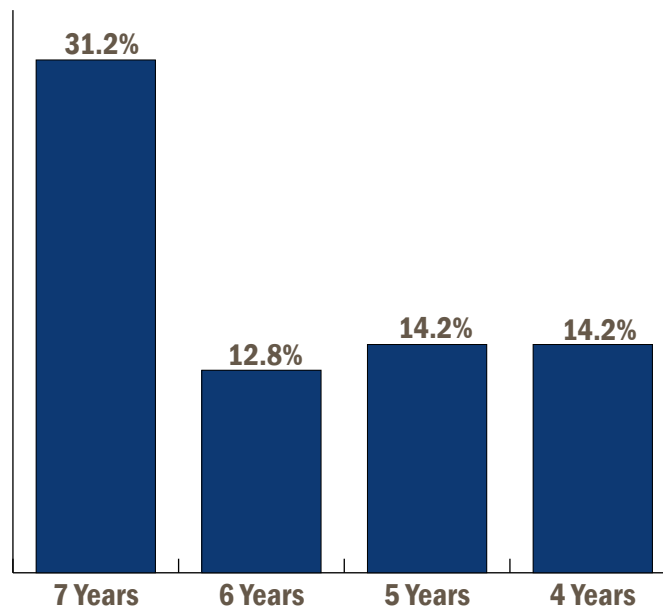
**Meriwether County**

*Reserve Funds*

Nearly 73 percent of districts report drawing down reserve funds in the 2015 fiscal year.<sup>20</sup> More than 31 percent used reserve funds every fiscal year from 2009 to 2015. Seventy-three percent used reserve funds for four or more years during this period. The percentage breakdown of years districts drew down reserves is illustrated below. Only four districts reported not using reserve funds at all during this period.

### Districts Drawing Reserve Funds for Four or More Years Since 2009

Percentage and Years



*Health Insurance Expenses*

The state provided a portion of the cost of providing health insurance for non-certified employees until it ended this practice in 2011. Districts now cover the full cost of health insurance for these workers, spiking the districts' health insurance costs for these workers. Districts spend 184 percent more on average in 2015 than in 2009, even though most cut the number of non-certified employees. This expense diverts money that could be spent in the classroom.





The table below shows the 20 Georgia districts with the largest percentage increase in health insurance expenses for non-certified workers from the 2009 to 2015 fiscal years.

### Districts Face Soaring Health Insurance Costs

	District	% Change Expenditure on Health Insurance for Non-Certified Employees FY 2009 vs. FY 2015
1.	Quitman County	646.7%
2.	Decatur City	646.5%
3.	Glynn County	484.1%
4.	Clarke County	478.3%
5.	Chattahoochee County	389.6%
6.	Candler County	362.1%
7.	Stewart County	341.6%
8.	Valdosta City	319.0%
9.	Thomas County	306.3%
10.	Wilcox County	288.1%
11.	Lowndes County	287.7%
12.	Berrien County	282.9%
13.	Wilkes County	282.8%
14.	Pierce County	280.7%
15.	Monroe County	275.6%
16.	Thomaston-Upson County	265.0%
17.	Terrell Country	263.9%
18.	Rome City	258.9%
19.	Savannah-Chatham County	256.7%
20.	Decatur Country	256.6%

The table below shows the 10 districts with the greatest dollar increase in health insurance expenses for non-certified workers.

### Districts With Most Increased Health Insurance Expense

	District	\$ Change Non-certified Health Insurance Costs FY 2009 v. FY 2015
1.	Gwinnett County	\$30,743,027
2.	Cobb County	\$18,198,126
3.	Dekalb County	\$15,441,937
4.	Fulton County	\$14,7469,388
5.	Clayton County	\$7,486,961
6.	Cherokee County	\$6,249,199
7.	Savannah-Chatham County	\$5,954,938
8.	Muscogee County	\$5,741,349
9.	Bibb County	\$5,198,000
10.	Glynn County	\$5,146,718

The challenges described above are some of the most common that districts across Georgia face. Other difficult issues districts confront are more specific to individual circumstances. District leaders report rising transportation costs and aging buses, facilities in disrepair, lack of money for nurses and medical technicians, lack of funding for technology and rising teacher retirement costs as ongoing challenges.

## The High Cost of Cuts: Impact on Students

Student learning is threatened by changes districts made in policy and practice in recent years, changes that are largely a reaction to state funding cuts. Some of the worrisome trends are detailed below.

**Increased class size.** Smaller class sizes deliver significant and lasting benefits for young students, more so for children who are economically disadvantaged or minorities.<sup>23</sup> This is important in Georgia because 62 percent of students in the state are economically disadvantaged and more than 57 percent are minority. These students need a strong start in the kindergarten through third grade years, or they often struggle to be successful later. Students who are not reading at grade level by the end of third grade, for example, are four times as likely to drop out of school.<sup>24</sup>

**Reduced student instructional programs.** Reducing or eliminating these courses and programs can curtail student learning and engagement. Art and music education, for example, is tied to increased achievement in English language arts and math, the development of critical thinking skills and fostering a positive school culture.<sup>25</sup> Elective courses help students explore personal interests and build on their strengths, which keeps them engaged and on track toward graduation.

**Eliminated instructional support staff.** These staff members provide valuable services to students. The presence of social workers and psychologists in schools, for example, improves academic achievement.<sup>26</sup> School librarians and media specialists also improve student achievement. Schools with librarians produce more students with higher reading scores and greater increases in reading scores than schools without them.<sup>27</sup>

**Diminished teacher salaries.** Higher salaries help attract more effective teachers to the classroom and improve student achievement.<sup>28</sup> In addition, paying competitive wages is critical for districts' efforts to retain teachers, especially for math and science.<sup>29</sup> Districts that pay teachers less than nearby school systems struggle with retention. Teacher turnover undermines student learning and drives up districts' costs.

Each of these setbacks is troubling. The combined effect of these worrisome trends can be slowed progress in improving student achievement and many Georgia students who are less prepared than peers from high-performing states like Massachusetts and New Jersey, let alone high-performing children from around the globe.

## Recommendations

- 1. The General Assembly should develop a new education funding system designed to help all students across Georgia achieve academic excellence.** The new funding system should
  - Provide adequate financial support to enable Georgia's increasingly diverse student population to meet new college and career ready expectations.
  - Provide district leaders with greater decision-making authority on how money is spent to best meet the instructional needs of students and maximize resources.
  - Respond to the different abilities of districts to raise local revenues due to disparities in property wealth and population size.
  - Take into account the number of economically disadvantaged students in each district. Most states incorporate this into their funding formulas.<sup>30</sup> Georgia does not.
- 2. The General Assembly should fully fund with the new funding system.** The General Assembly should create tax and budget policies to provide the full amount of revenue necessary to adequately fund a high quality public education system for all Georgians. Current tax and budget policies do not. Lawmakers can raise revenues in many ways, including increasing the sales tax or expanding it to cover more services, limiting itemized deductions, raising the cigarette tax and more.<sup>31</sup> Funding for public schools should not be limited to existing revenue.
- 3. The Georgia Department of Education in collaboration with school district leaders should develop a system to foster efficient allocation of education dollars.** The system should collect and analyze information about and support the adoption of district strategies that result in significant gains in student learning while maximizing funds. It should also include a process at the district level to assess expenditures and design budgets that use strategies to best support student learning.

## Conclusion

The numbers and survey responses in this report paint a stark picture of the ways 13 years of austerity cuts and lost state funding inflict real pain at the classroom level. Students' opportunities to learn shrank, threatening their chance to reach high levels of achievement. These findings also point to what is possible if Georgia's leaders committed financially to public schools. The \$314 million restored to the state's funding formula helped most districts to return to the standard 180-day school calendar, providing students with more time in the classroom. In addition many districts no longer furlough teachers, giving them more time to focus on curriculum and instruction. Money matters.

The modest restoration of funds to QBE formula eases some of the sting of the schools funding shortfall in Georgia, but is not sufficient. Districts still scramble to meet students' basic needs. Class sizes are far too high across the state, while instructional programs have been reduced or eliminated in many districts. Districts stretched local dollars as state money dried up and relied on reserve funds to cover daily operational costs. Still, educators in districts across the state continue to strengthen instructional practices and make progress improving student achievement.

to strengthen instructional practices and make progress improving student achievement.<sup>32</sup>

This raises an urgent question: Where would Georgia's students be if educators' efforts to help all students learn more and succeed in school and the workforce were matched by adequate funding?

Georgia's leaders should align state funding for public schools with their expectations for students as well as the state's economic and workforce development goals. That calls for the state to invest the resources necessary to reach these goals. Doing less creates a disconnect that leaves many students and the state behind.

## Acknowledgements

The Georgia Budget and Policy Institute would like to thank the school districts that participated in the survey. Superintendents and their staff members provided extensive data, which took time to identify and compile. Their attention and effort is greatly appreciated.

GBPI would also like to thank John Zauner, Executive Director of the Georgia School Superintendents Association, who provided valuable advice on the survey's design and supported its implementation. Thanks also go to Kenneth Gilliam, GBPI Research Fellow, who managed the survey's implementation and data collection.

## Appendices

Appendix A: Methodology

Appendix B: District Key Responses

## Endnotes

<sup>1</sup>Claire Suggs. The Schoolhouse Squeeze 2014. Georgia Budget and Policy Institute. 2014. <http://gbpi.org/wp-content/uploads/2014/09/Schoolhouse-Squeeze-2014.pdf> . Retrieved October 8, 2014.

<sup>2</sup>151 districts provided complete information on their school calendar.

<sup>3</sup>150 districts provided complete information on class size.

<sup>4</sup>138 districts responded to an open-ended question on what the greatest impact of the austerity cuts to Quality Basic Education formula has been. More than 41 percent cited increasing class size.

<sup>5</sup>136 districts responded to an open-ended question on what they would do if additional state funds were available. More than half indicated they would decrease class size and/or hire staff. <sup>11</sup>Of the 140 participating districts, 111 provided information on furlough days.

<sup>6</sup>148 districts provided complete information on the number of teacher contracts.

<sup>7</sup>143 districts provided complete information on cuts to art and music programs.

<sup>8</sup>136 districts provided complete information on cuts to elective courses. An additional four districts indicated they had cut elective courses but did not state whether they have restored them.

<sup>9</sup>138 districts provided complete information on cuts to enrichment and remedial programs for low-performing students.

<sup>10</sup>149 districts provided complete information on their purchase of instructional materials.

<sup>11</sup>151 districts provided complete information on furlough days.

<sup>12</sup>Georgia Department of Education. State Salary Schedule, Georgia Daily Salary Schedule. Available at [http://app.doe.k12.ga.us/ows-bin/owa/qbe\\_reports.public\\_menu?p\\_fy=2000](http://app.doe.k12.ga.us/ows-bin/owa/qbe_reports.public_menu?p_fy=2000) . Retrieved September 28, 2014.

<sup>13</sup>151 districts provided complete information on teacher salary.

<sup>14</sup>148 districts provided complete information on reductions in spending on professional development.

<sup>15</sup>142 districts provided complete information on cuts to instructional support staff

<sup>16</sup>150 districts provided complete information on cuts to central office staff.

<sup>17</sup>134 districts provided complete information on the number of non-certified employees. <sup>7</sup>Of the 140 participating districts, 133 provided information on their use of reserve funds in fiscal years 2012 and 2013; 134 provided information for fiscal year 2014.

<sup>18</sup>143 districts provided complete information on millage rates. <sup>8</sup>Information on central office staff reductions.

<sup>19</sup>145 districts provided complete information on expected change in tax digest. <sup>10</sup>All 140 districts that participated in the survey provided information on whether they are furloughing teachers in the 2013-2014 school year.

<sup>20</sup>142 districts provided complete information on use of reserve funds in fiscal year 2015.

<sup>21</sup>141 districts provided complete information on the use of reserve funds between fiscal years 2009 and 2015.

<sup>22</sup>109 districts provided complete information on the cost of health insurance for non-certified employees from fiscal year 2009 through fiscal year 2015.

<sup>23</sup>See, for example, Frederick Mosteller. The Tennessee study of class size in the early school grades, *The Future of Children*, Summer/Fall 1995. [http://futureofchildren.org/futureofchildren/publications/docs/05\\_02\\_08.pdf](http://futureofchildren.org/futureofchildren/publications/docs/05_02_08.pdf)

<sup>24</sup>Donald J. Hernandez. Double jeopardy: how third grade reading skills and poverty influence high school graduation. The Annie E. Casey Foundation.

<sup>25</sup>Arts Education Partnership. Preparing Students for the Next America: The Benefits of an Arts Education. <http://www.aep-arts.org/wp-content/uploads/2013/04/Preparing-Students-for-the-Next-America-FINAL.pdf>. Retrieved October 8, 2014. <sup>17</sup>Of the 140 participating districts, 135 provided information on athletic extracurricular activities.

<sup>26</sup>Susan Stone, John P. Shields, Andrea Hilinski and Vida Sanford. Association between addition of learning support professionals and school performance: an exploratory study, *Research on Social Work Practice*. 2013.

<sup>27</sup>Keith Curry Lance and Linda Hofschire. School librarian staffing linked to gain in student achievement, 2005 to 2011, *Teacher Librarian*. 2012.

<sup>28</sup>Tin-Chun Lin. Teacher salaries and student achievement: the case of Pennsylvania, *Applied Economics Letters*, 17, 2010.

<sup>29</sup>Jennifer Imazeki. Teacher salaries and teacher attrition. *Economics of Education Review*, 24, 2005. <sup>22</sup>GBPI calculations based on data from the Georgia Department of Education: Fiscal Years 2009 and 2014 State Allotment Sheet ([http://app.doe.k12.ga.us/ows-bin/owa/qbe\\_reports.public\\_menu?p\\_fy=2000](http://app.doe.k12.ga.us/ows-bin/owa/qbe_reports.public_menu?p_fy=2000)).

<sup>30</sup>Education Law Center. Funding, formulas and fairness: what Pennsylvania can learn from other states' education funding formulas. February 2013. [http://www.elc-pa.org/wp-content/uploads/2013/02/ELC\\_schoolfundingreport.2013.pdf](http://www.elc-pa.org/wp-content/uploads/2013/02/ELC_schoolfundingreport.2013.pdf) . Retrieved October 11, 2014.

<sup>31</sup>Wesley Tharpe. Menu of revenue options to pave way for Georgia's rebound. Georgia Budget and Policy Institute. 2014. <http://gbpi.org/wp-content/uploads/2014/06/Menu-of-Revenue-Options-to-Pave-Way-for-Georgias-Rebound.pdf> Retrieved October 7, 2014.

<sup>32</sup>For example, the percentage of Georgia's fourth graders who attain the proficient level or above in reading on the National Assessment of Education Progress (NAEP) rose from 22 percent in 2002 to 25 percent in 2013. Similarly the percentage of eighth graders who reached the proficient level or higher on the NAEP increased from 24 percent to 27 over the same period. <sup>26</sup>Of the 140 participating districts, 138 provided complete information on property tax rates.

## Appendix A: Methodology

GBPI staff developed the survey with input from the Georgia School Superintendents Association (GSSA). A link to the survey, which was online, was sent by email to every superintendent in the state. GBPI subsequently contacted districts by phone and email to request their participation. GSSA also asked its members to complete the survey.

The survey was available in June, July and August. Participation was voluntary. Participating districts identified a contact person for follow up information requests. Districts' responses were sent by email to all contact persons for their review. GBPI revised data as requested to do so by districts based on their review.

The survey questions are listed below.

1. School System Name
2. Has your district increased class size since FY 2009?
3. Do you anticipate that class size in your district will remain above state class size requirement in FY 2015?
4. What is the total number of classroom-level K-12 teacher contracts provided via the General Fund? (Note: Only include contracts for classroom teachers. Do not include contracts for administrators, counselors, psychologists or other non-classroom level positions.)
  - a. FY 2009
  - b. FY 2014
  - c. FY 2015
5. What is the total number of instructional support staff (e.g. instructional leaders, school-level administrators, media specialists, counselors, psychologists, social workers, etc. but exclusive of central office personnel)?
  - a. FY 2009
  - b. FY 2014
  - c. FY 2015
6. Has your district reduced the number of central office staff since FY 2009?
7. Will your district reduce the number of paid teacher work days through furloughs (or a reduced work calendar) in FY 2015?
8. If yes, how many teacher furlough days is your district implementing?
9. Will your district reduce the number of paid administrator work days through furloughs or a reduced work calendar in FY 2015?
10. If yes, how many administrator work days is your district implementing in FY 2015?
11. Will your district increase teachers' base salaries in FY 2015 (i.e. beyond step increase and/or the restoration of furlough days)?
12. What is the total number of non-certified staff in your district?
  - a. FY 2009
  - b. FY 2014
  - c. FY 2015
13. How much did your district pay to the State Health Benefit Plan for health insurance for non-certified employees in:
  - a. FY 2009

- b. FY 2010
  - c. FY 2011
  - d. FY 2012
  - e. FY 2013
  - f. FY 2014
  - g. FY 2015
14. How many total days were in the school calendar (i.e., how many days did students physically attend school)?
- a. FY 2009
  - b. FY 2014
  - c. FY 2015
15. What is the millage rate for local property taxes
- a. FY 2009
  - b. FY 2013
  - c. FY 2014
  - d. FY 2015 (expected)
16. Do you anticipate that your district's tax digest will increase in fiscal year 2015?
17. Did your district use reserve funds in:
- a. FY 2009
  - b. FY 2010
  - c. FY 2011
  - d. FY 2012
  - e. FY 2013
  - f. FY 2014
  - g. FY 2015
18. Has your district had to delay or stop the purchase of instructional materials (e.g. supplies including textbooks, books other than textbooks, periodicals, computer software) since FY 2009?
19. Has your district reduced spending on professional development per teacher since FY 2009?
20. Has your district reduced or eliminated art and music programs since FY 2009?
21. If you district has reduced or eliminated art and music programs, in fiscal year 2015 will it:
- a. Fully restore art and music programs
  - b. Partially restore art and music programs
  - c. Not restore art and music programs
22. Has your district eliminated other elective courses since FY 2015?
23. If you district has eliminated other elective courses, in fiscal year 2015 will it:
- a. Fully restore electives
  - b. Partially restore electives
  - c. Not restore electives
24. Has your district reduced or eliminated programs that provide enrichment or remedial support to low-performing students since FY 2009?
25. If your district has reduced or eliminated enrichment/remedial programs for low-performing students, in fiscal year 2015 will it:
- a. Fully restore enrichment/remedial programs for low-performing students
  - b. Partially restore enrichment/remedial programs for low-performing students

c. Not restore enrichment/remedial programs for low-performing students

26. What has been the greatest impact of the QBE austerity cuts in your district?
27. What is the greatest financial need(s) in your district?
28. If additional funds were available, how would your district use them to improve student achievement?
29. Additional comments that help explain your district's financial and/or student needs.
30. Please identify a contact person if any additional information is needed.



Appendix B: District Key Responses

District	Full-Time Equivalent Student Enrollment FY 2015	% Economically Disadvantaged FY 2014	QBE Cut FY 2015	Will class size be above state class size requirements in FY 2015?	Total days in school calendar FY 2015	Has district reduced or eliminated art and music programs since FY 2009?	If district has reduced or eliminated art and music programs, in FY 2015 will it	Has district eliminated elective courses since FY 2009?	If district has eliminated elective courses, in FY 2015 will it	Total number of K-12 teacher contracts FY 2015	% Change total number of K-12 teacher contracts FY 2009-2015	Will district furlough teachers in FY 2015?	Will district increase teachers' base salaries in FY 2015?	Millage rate FY 2015	Change in millage rate FY 2009-2015	District using reserve funds in FY2015?
District Data			Student Data				Teacher Data				Financial Data					
1 Appling County	3,444	78.81	-\$1,640,510	Yes	180	Yes	Not restore art and music programs	Yes	Partially restore eliminated elective courses	213	-8.2%	No	No	14.603	-0.397	No
2 Atkinson County	1,675	85.02	-\$957,588	Yes	190					121	-1.6%	No	No	14.811	0	
3 Atlanta Public Schools	49,384	77.32	-\$16,532,788	Yes	180	No		No		3147	0.9%	No	No	21.64	0	Yes
4 Bacon County	2,022	67.96	-\$1,110,011	Yes	180	No		No		142	11.8%	No	No	15.5	1	Yes
5 Baker County	318	81.82	-\$143,352	Yes	180	Yes	Not restore art and music programs	No	Partially restore eliminated elective courses	23	0.0%	Yes	No	14.866	-0.009	
6 Banks County	2,875	65.21	-\$1,428,998	Yes	175	No		Yes	Not restore eliminated elective courses	200	-6.1%	Yes	No	14.509	1.265	Yes
7 Bartow County	13,873	61.15	-\$6,479,639	Yes	180	Yes	Partially restore art and music programs	Yes	Not restore eliminated elective courses	1105	-0.6%	Yes	No	19.4	1.5	Yes
8 Ben Hill County	3,122	82.34	-\$1,605,078	Yes	190	Yes	Not restore art and music programs	Yes	Not restore eliminated elective courses	32	-36.0%	Yes	No	17.739	2.095	No
9 Berrien County	3,100	69.62	-\$1,511,659	Yes	180	Yes	Partially restore art and music programs	Yes	Not restore eliminated elective courses	202	-5.2%	No	Yes	14	0	Yes
10 Bibb County	23,350	81.94	-\$10,065,177	Yes	180	Yes	Not restore art and music programs		Partially restore eliminated elective courses	1414	-12.2%	No	No	17.9	-1.9	Yes
11 Bleckley County	2,272	60.33	-\$1,194,446	Yes	180	Yes	Not restore art and music programs	Yes	Not restore eliminated elective courses	162	-11.0%	No	No	14.25	2.75	Yes
12 Bremen City	2,086	26.18	-\$1,070,195	Yes	180	No		No		137	-5.5%	No	No	14.95	0	Yes
13 Brooks County	2,120	95.54	-\$974,695	Yes	178	No		Yes	Not restore eliminated elective courses	235	6.8%	Yes	No	16.07	1.07	Yes
14 Bulloch County	9,660	62.16	-\$4,360,138	Yes	179	No		Yes	Not restore eliminated elective courses	616	-9.4%	No	Yes	9.95	0.5	Yes
15 Burke County	4,097	100	-\$1,407,822	Yes	190	No		No		286		No	No	13.75	1	No
16 Butts County	3,391	77.33	-\$1,479,954	Yes	168	Yes	Not restore art and music programs	No		205	-2.4%	Yes	Yes	19	1.494	Yes
17 Calhoun City	3,764	61.21	-\$1,644,921	Yes	180	No		Yes	Partially restore eliminated elective courses	215	-3.6%	No	Yes	17.813	3.948	Yes
18 Calhoun County	646	92.59	-\$317,666	No	180	Yes	Partially restore art and music programs	Yes	Not restore eliminated elective courses	36	0.0%	No	No	17.597	2.161	No
19 Camden County	8,928	51.29	-\$4,121,655	Yes	180	Yes	Not restore art and music programs	No		560	-14.6%	No	No	15.5	0.5	Yes
20 Candler County	2,037	74.13	-\$974,302	Yes	180	No		Yes	Partially restore eliminated elective courses	125	7.8%	No	Yes	13.195	0.837	Yes
21 Carroll County	14,165	66.99	-\$6,648,766	Yes	178	Yes	Not restore art and music programs	Yes	Not restore eliminated elective courses	877	-13.4%	Yes	No	19.5	1.4	No
22 Carrollton City	4,769	57.5	-\$2,042,673	Yes	180	No		No		280	11.6%	No	No	19.05	1.86	Yes
23 Cartersville City	4,118	56.43	-\$1,834,907	No	180	No				248	-6.1%	No	Yes	17.94	0.71	Yes
24 Catoosa County	10,624	50.45	-\$5,450,578	Yes	172	No		No		707	-5.4%	Yes	No	18.713	1.94	Yes
25 Charlton County	1,588	74.11	-\$769,242	Yes	180	No		Yes	Not restore eliminated elective courses	102	-17.7%	No	No	17.75	1.52	Yes
26 Savannah-Chatham County	35,953	65.4	-\$13,182,986	Yes	180	Yes	Not restore art and music programs	No		2603	-1.0%	No	No	15.881	1.477	Yes

Appendix B: District Key Responses

District	Full-Time Equivalent Student Enrollment FY 2015	% Economically Disadvantaged FY 2014	QBE Cut FY 2015	Will class size be above state class size requirements in FY 2015?	Total days in school calendar FY 2015	Has district reduced or eliminated art and music programs since FY 2009?	If district has reduced or eliminated art and music programs, in FY 2015 will it	Has district eliminated elective courses since FY 2009?	If district has eliminated elective courses, in FY 2015 will it	Total number of K-12 teacher contracts FY 2015	% Change total number of K-12 teacher contracts FY 2009-2015	Will district furlough teachers in FY 2015?	Will district increase teachers' base salaries in FY 2015?	Millage rate FY 2015	Change in millage rate FY 2009-2015	District using reserve funds in FY2015?	
District Data			Student Data				Teacher Data				Financial Data						
27	Chattahoochee County	909	66.46	-\$493,081	Yes	190	Yes	Not restore art and music programs	Yes	Not restore eliminated elective courses	66	-4.3%	No	No	17.2	0.8	Yes
28	Chattooga County	2,736	79.72	-\$1,357,527	Yes	144	Yes	Partially restore art and music programs	No		198	-7.9%	Yes	No	14.223	4.455	No
29	Cherokee County	39,810	32.42	-\$17,629,020	Yes	180	Yes	Not restore art and music programs	Yes	Not restore eliminated elective courses	2398	-9.9%	No	Yes	19.45	0.6	No
30	Chickamauga City	1,391	24.06	-\$657,564	Yes	178	No		No		79	1.3%	Yes	No	12	1.75	Yes
31	Clarke County	12,269	81.6	-\$5,570,557	Yes	176	No		No		978	-8.4%	No	No	20	0	Yes
32	Clayton County	52,273	100	-\$22,826,927	Yes	175	Yes	Partially restore art and music programs	Yes	Partially restore eliminated elective courses	3085	-22.2%	No	Yes	19.804	-0.032	Yes
33	Clinch County	1,327	75.87	-\$638,027	No	180	No		No		95	-5.0%	No	No	15.677	-0.005	Yes
34	Cobb County	111,412	45.31	-\$45,821,472	Yes	180	No		No		6963	-13.1%	No	Yes	18.9	0	Yes
35	Coffee County	7,504	75.37	-\$3,729,870	Yes	180	Yes	Not restore art and music programs	No		524	-2.2%	No	No	16.214	1	Yes
36	Colquitt County	9,236	89.49	-\$4,621,363	Yes	180	No		Yes		617	-4.5%	Yes	No	increase by 2		No
37	Columbia County	24,797	33.56	-\$10,459,910	Yes	180	Yes	Not restore art and music programs	Yes	Partially restore eliminated elective courses	1464	1.1%	No	Yes	18.59	1.5	Yes
38	Commerce City	1,489	61.55	-\$803,251	Yes	174	No		Yes	Not restore eliminated elective courses	93	-23.1%	Yes	No	20	2.25	Yes
39	Cook County	3,163	68.37	-\$1,501,865	Yes	166					0		Yes	No		0	
40	Coweta County	22,107	44.52	-\$9,555,277	Yes	180	No		No		1290	-3.8%	No	No	18.59	0	Yes
41	Crawford County	1,742	78.9	-\$845,662	Yes	164	No		Yes	Not restore eliminated elective courses	113	-8.1%	Yes	No	16	2.5	No
42	Dade County	2,088	59.84	-\$1,062,428	No	172	No	Fully restore art and music programs	Yes	Fully restore eliminated elective courses	139	-8.6%	Yes	No	15.12	2.81	Yes
43	Dalton City	7,620	80.42	-\$3,683,355	Yes	176	No		No		513	4.3%	Yes	No	20.5	0.88	Yes
44	Dawson County	3,529	49.97	-\$1,475,633	Yes	180	Yes	Fully restore art and music programs	Yes	Partially restore eliminated elective courses	241	-6.9%	No	No	17.246	3.599	Yes
45	Decatur City	4,019	18.26	-\$1,843,356	Yes	180	No	Fully restore art and music programs	No	Fully restore eliminated elective courses	315	48.6%	No	No	20.9	1	Yes
46	Decatur County	5,128	94.79	-\$2,353,355	Yes	180	Yes	Not restore art and music programs	Yes	Not restore eliminated elective courses	287	-16.3%	No	No	15.99	4.28	Yes
47	DeKalb County	98,773	72.78	-\$41,880,600	Yes	180	Yes	Fully restore art and music programs	Yes	Partially restore eliminated elective courses	5940	-8.2%	No	Yes	23.98	1	No
48	Dodge County	3,157	72.52	-\$1,653,511	Yes	180	No		Yes	Partially restore eliminated elective courses	216	-12.6%	No	No	12.25	0.25	Yes
49	Dooly County	1,356	100	-\$598,371	Yes	178	Yes	Not restore art and music programs	Yes	Not restore eliminated elective courses	85	-19.8%	Yes	No		-14.942	Yes
50	Dougherty County	15,362	100	-\$7,191,636	Yes	180	No		Yes	Partially restore eliminated elective courses	980	-12.2%	Yes	No	18.445	0	Yes
51	Douglas County	25,779	62.18	-\$11,782,510	Yes	180	No		Yes	Not restore eliminated elective courses	1740	-8.4%	Yes	No	19.85	1.85	Yes

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District Data				Student Data				Teacher Data				Financial Data				
52	Dublin City	2,430	85.1	-\$1,101,389	Yes	180	No	Yes	Not restore eliminated elective courses	142	-14.5%	Yes	No	19.705	0.5	No
53	Early County	2,077	96.35	-\$1,077,277	Yes	180	Yes	Partially restore art and music programs	Partially restore eliminated elective courses	173	-2.3%	Yes	No	16.5	1.5	Yes
54	Effingham County	11,033	41.45	-\$5,292,170	No	180	No	Yes	Not restore eliminated elective courses	653	-3.8%	No	Yes	16.608	1.275	Yes
55	Emanuel County	4,124	79.02	-\$2,050,764	Yes	180	Yes	Not restore art and music programs	No	242	-13.6%	Yes	No	13.891	2.891	Yes
56	Fannin County	2,949	64.11	-\$1,212,631	Yes	180	No	Yes	Not restore eliminated elective courses	200	-6.1%	No	No	Yet to be determined		Yes
57	Fayette County	20,211	26.09	-\$8,985,807	Yes	180	Yes	Not restore art and music programs	Yes	1344	-14.4%	No	Yes	20	0	Yes
58	Floyd County	9,947	59.27	-\$5,433,767	Yes	180	Yes	Yes	Not restore eliminated elective courses	696	-16.1%	No	Yes	18.58	-0.008	No
59	Forsyth County	40,982	18.67	-\$16,743,805	Yes	180	No	Yes	Not restore eliminated elective courses	2463	10.6%	No	No	16.3	0	Yes
60	Fulton County	94,711	45.84	-\$33,049,308	Yes	178	Yes	Not restore art and music programs	No	6251	-5.9%	No	No	18.502	1	Yes
61	Gainesville City	7,908	76.29	-\$3,449,123	Yes	180	No	No	Not restore eliminated elective courses	506	7.0%	No	No	7.59	0.17	Yes
62	Gilmer County	4,227	72.14	-\$1,759,709	Yes	178	No	No	Not restore eliminated elective courses	275	-14.6%	Yes	No		0	Yes
63	Glascocock County	592	57.74	-\$286,017	Yes	176	Yes	Not restore art and music programs	Yes	37	-5.1%	Yes	No	16.39	3.5	No
64	Glynn County	12,373	63.19	-\$4,440,142	Yes	180	No	No	Not restore eliminated elective courses	852	-9.5%	No	No	16.23	1	Yes
65	Grady County	4,476	85.57	-\$2,206,843	Yes	180	No	No	Not restore eliminated elective courses	288	1.4%	No	No	14.2	1.3	No
66	Greene County	2,115	98.6	-\$437,760	Yes	180	No	Yes	Not restore eliminated elective courses	124	-20.5%	No	No	14	4	Yes
67	Gwinnett County	172,693	55.46	-\$76,823,626	Yes	180	No	No	Not restore eliminated elective courses	10031	-5.3%	No	Yes	19.8	0.55	No
68	Habersham County	6,982	63.71	-\$3,548,156	Yes	177	No	Yes	Not restore eliminated elective courses	451	-2.2%	Yes	No	14.8	0.45	Yes
69	Haralson County	3,394	77.19	-\$1,796,244	Yes	147	Yes	Partially restore art and music programs	Yes	245	-11.9%	No	No	16.83	0.5	No
70	Harris County	5,008	36.37	-\$2,009,754	Yes	174	No	No	Not restore eliminated elective courses	350	-1.7%	Yes	No	18.56	2	Yes
71	Hart County	3,466	63.55	-\$1,488,009	Yes	180	No	Yes	Not restore eliminated elective courses	222	-10.1%	No	Yes	13.9	0.2	Yes
72	Henry County	40,925	52.05	-\$18,645,209	Yes	177	Yes	Not restore art and music programs	Yes	2609	-0.8%	No	No	20	0	No
73	Houston County	27,123	58.37	-\$13,043,213	No	180	No	No	Not restore eliminated elective courses	1836	-3.9%	No	Yes	13.34	0.87	Yes
74	Jackson County	7,183	53.41	-\$3,309,807	Yes	180	Yes	Not restore art and music programs	Yes	444	-18.7%	No	No	19.276	0.376	Yes
75	Jasper County	2,201	71.88	-\$962,301	Yes	172	Yes	Partially restore art and music programs	Yes	126	-19.7%	Yes	No	18.99	4.56	Yes
76	Jeff Davis County	2,952	88.04	-\$1,492,721	No	180	Yes	Partially restore art and music programs	Yes	176	-3.3%	No	No	12.75	0	Yes
77	Jefferson City	2,981	31.09	-\$1,301,235	Yes	180	No	Yes	Not restore eliminated elective courses	178	-4.3%	Yes	No	15.712	2.47	Yes
78	Jefferson County	2,665	85.17	-\$1,402,132	No	180	No	No	Not restore eliminated elective courses	181	-18.5%	No	No	14.537	0.537	Yes
79	Jenkins County	1,301	100	-\$699,333	Yes	177	Yes	Not restore art and music programs	Yes	94	-27.1%	Yes	No	15.4	2.499	Yes

Appendix B: District Key Responses

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District Data			Student Data				Teacher Data				Financial Data					
80	Johnson County	1,108	71.67	-\$508,822	Yes	180	Yes	Partially restore art and music programs	No	60	-6.3%	No	No	14.407	4.384	Yes
81	Lamar County	2,506	70.66	-\$1,162,024	Yes	177	Yes	Partially restore art and music programs	Yes	158	6.8%	Yes	No	16.632	0.832	Yes
82	Lanier County	1,685	73.41	-\$888,575	No	180	Yes	Partially restore art and music programs	Yes	124	0.0%	No	No	16.96	-0.2	Yes
83	Laurens County	6,432	63.86	-\$3,066,045	Yes	180	Yes	Partially restore art and music programs	Yes	416	-4.8%	No	No	16	16	No
84	Lee County	6,158	42.74	-\$2,718,289	Yes	180	No		Yes	367	-1.9%	No	No	17.5	2.5	No
85	Liberty County	9,782	68.6	-\$4,500,001	Yes	185	No		Yes	633	-12.6%	Yes	No	16	0.4	Yes
86	Lincoln County	1,140	62.55	-\$582,483	Yes	180	Yes	Not restore art and music programs	Yes	77	-20.6%	No	No	17.135	2.138	Yes
87	Long County	3,016	71.81	-\$1,374,309	Yes	180	No		No	158	15.3%	No	No	13.5	3.65	Yes
88	Lowndes County	10,205	50.83	-\$4,732,275	Yes	179	No		No	682	-3.0%	Yes	No	16.848	2.148	No
89	Lumpkin County	3,791	54.27	-\$1,669,083	Yes	180	Yes	Not restore art and music programs	Yes	219	-13.1%	Yes	Yes	17.04	4.24	Yes
90	Madison County	4,732	62.29	-\$2,632,166	Yes	180	No		Yes	330	-5.7%	No	No	16.99	0	Yes
91	Marietta City	9,101	65.23	-\$3,774,165	No	178	No		No	598	0.3%	No	Yes	17.97	0	Yes
92	McDuffie County	4,212	76.22	-\$1,983,070	Yes	180	No		No	263	4.8%	Yes	Yes	17.19	0	Yes
93	McIntosh County	1,585	83.99	-\$599,171	Yes	180	Yes	Not restore art and music programs	No	110	-19.1%	No	No	15.683	0	No
94	Meriwether County	2,914	82.41	-\$1,421,148	Yes	180	Yes	Not restore art and music programs	Yes	191	-28.7%	Yes	No	19.166	1.166	Yes
95	Miller County	1,040	88.87	-\$487,233	Yes	182	No		Yes	74	-12.9%	Yes	Yes	17.971	2.401	
96	Mitchell County	2,315	98.03	-\$1,036,974	Yes	180	No		No	171	-8.1%	No	No	16.484	3.5	Yes
97	Monroe County	3,835	60.7	-\$1,456,219	Yes	188	No		Yes	263	-1.5%	Yes	No	15.342	2.242	Yes
98	Montgomery County	1,546	53.27	-\$652,617	No	180				79	-10.2%	No	No		0	
99	Murray County	7,368	75.62	-\$3,496,670	Yes	160	Yes	Not restore art and music programs	Yes	449	-17.6%	Yes	No	15.5	0	No
100	Muscogee County	31,155	72.04	-\$14,404,918	Yes	180	Yes	Not restore art and music programs	Yes	1756	-23.2%	No	No	23.37	0	Yes
101	Newton County	19,035	68.52	-\$9,101,585	Yes	180	No		Yes	1160	-8.5%	Yes	Yes		0	
102	Oconee County	6,816	24.38	-\$3,055,311	Yes	180	No		Yes	423	-6.0%	No	No	17.5	1	No
103	Oglethorpe County	2,255	60.22	-\$1,168,921	No	180	No		No	167	-3.5%	No	No	17.894	-0.006	Yes
104	Paulding County	28,646	43.18	-\$13,525,238	Yes	180	No		No	1612	-18.6%	No	Yes	18.879	-0.03	No
105	Peach County	3,792	69.87	-\$1,653,059	No	173	No			195	-5.8%	Yes	No	17	0	No
106	Pelham City	1,438	92.1	-\$820,779	Yes	180	Yes	Partially restore art and music programs	Yes	101	-11.4%	No	No	10.5	3.517	Yes
107	Pickens County	4,295	55.67	-\$1,891,332	Yes	180	Yes	Not restore art and music programs	Yes	285	-10.7%	No	No	16.1	0.13	No

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District	Full-Time Equivalent Student Enrollment FY 2015	% Economically Disadvantaged FY 2014	QBE Cut FY 2015	Will class size be above state class size requirements in FY 2015?	Total days in school calendar FY 2015	Has district reduced or eliminated art and music programs since FY 2009?	If district has reduced or eliminated art and music programs, in FY 2015 will it	Has district eliminated elective courses since FY 2009?	If district has eliminated elective courses, in FY 2015 will it	Total number of K-12 teacher contracts FY 2015	% Change total number of K-12 teacher contracts FY 2009-2015	Will district furlough teachers in FY 2015?	Will district increase teachers' base salaries in FY 2015?	Millage rate FY 2015	Change in millage rate FY 2009-2015	District using reserve funds in FY2015?
District Data			Student Data				Teacher Data				Financial Data					
108 Pierce County	3,639	60.93	-\$1,813,342	Yes	177	Yes	Partially restore art and music programs	Yes	Partially restore eliminated elective courses	238	-2.1%	No	No	16.7	1.2	Yes
109 Pike County	3,327	43.73	-\$1,510,714	Yes	160	No		Yes		204	-8.1%	No	No	15.227	1.059	No
110 Pulaski County	1,304	71.84	-\$657,810	Yes	176	Yes	Not restore art and music programs	Yes	Not restore eliminated elective courses	83	-23.9%	Yes	Yes	13.959	1.599	Yes
111 Putnam County	2,706	78.78	-\$844,602	No	180	No		Yes	Partially restore eliminated elective courses	221	-7.9%	No	No	14.385	4.535	No
112 Quitman County	318	99.1	-\$183,605	Yes	178	Yes	Not restore art and music programs	Yes	Not restore eliminated elective courses	21	50.0%	Yes	No	14.07	0.57	Yes
113 Rabun County	2,200	68.12	-\$597,151	Yes	180	No		No		149	-8.6%	No	No	9.47	0.56	No
114 Randolph County	987	91.42	-\$474,250	Yes	176	Yes	Not restore art and music programs	Yes	Not restore eliminated elective courses	62	26.5%	Yes	No	17.84	0.76	Yes
115 Richmond County	30,772	96.83	-\$13,914,082	Yes	180	Yes	Partially restore art and music programs	Yes	Partially restore eliminated elective courses	1882	-11.0%	Yes	No	19.972	0.63	Yes
116 Rockdale County	15,812	68.84	-\$7,340,598	Yes	180	No		Yes	Partially restore eliminated elective courses	1047	-5.6%	No	No	25.39	4.39	Yes
117 Rome City	5,941	76.62	-\$2,694,079	Yes	180	Yes	Partially restore art and music programs	Yes	Partially restore eliminated elective courses	388	-6.1%	No	No	17.45	1.5	Yes
118 Schley County	1,319	57.44	-\$661,050	Yes	180	Yes	Not restore art and music programs	No		85	-9.6%	No	No	16.679	-0.001	
119 Screven County	2,266	79.06	-\$1,124,489	Yes	172	Yes	Not restore art and music programs	Yes	Not restore eliminated elective courses	137	-22.2%	Yes	No	13.529	0.529	Yes
120 Seminole County	1,620	92.23	-\$745,268	No	180	Yes	Partially restore art and music programs	No		96	-17.2%	No	No	17.047	4.846	Yes
121 Social Circle City	1,629	54.63	-\$852,001	Yes	180	No	Not restore art and music programs	Yes	Not restore eliminated elective courses	115	-10.9%	No	No	19.98	4.211	Yes
122 Spalding County	10,218	75.58	-\$4,778,068	Yes	180	No		No		646	-14.2%	No	Yes	19.47	0.67	No
123 Stewart County	504	90.59	-\$264,349	No	151	No		No		41	-19.6%	Yes	No	15.488	3.063	No
124 Sumter County	4,645	84.14	-\$2,108,056	Yes	178	Yes	Not restore art and music programs	Yes	Not restore eliminated elective courses	313	-22.9%	Yes	No	17.533	0	No
125 Talbot County	513	89.5	-\$208,882	No	190	Yes	Not restore art and music programs	No	Not restore eliminated elective courses	32	-13.5%	No	No	14.109	1.029	No
126 Tattnall County	3,508	88.72	-\$1,731,579	No	180	No		Yes	Not restore eliminated elective courses	232	7.4%	No	No	13.551	2.051	Yes
127 Taylor County	1,446	78.27	-\$728,248	Yes	180	No		No		89	-21.2%	Yes	No	15.58	3.5	No
128 Telfair County	1,612	93.8	-\$771,729	Yes	176	Yes	Not restore art and music programs	Yes	Not restore eliminated elective courses	102	-11.3%	Yes	Yes	15.394	-0.936	Yes
129 Terrell County	1,408	81.78	-\$671,362	Yes	180	No		No		3	0.0%	No	No	16.464	0	Yes
130 Thomas County	5,272	75.05	-\$2,583,836	Yes	180	No		No		333	-6.2%	Yes	No	14.73	2.48	Yes
131 Thomasville City	2,802	45.77	-\$1,255,754	Yes	178	No		No		203	-9.8%	Yes	No	18.341	1.241	Yes
132 Tift County	7,670	94.71	-\$3,626,990	Yes	179	No		No		544	-4.7%	Yes	No	17.964	3	No
133 Toombs County	2,952	100	-\$1,473,928	Yes	160	Yes	Partially restore art and music programs	Yes	Partially restore eliminated elective courses	221	-13.7%	No	Yes	13.956	2.464	Yes
134 Towns County	1,085	57.58	-\$343,381	Yes	180	No		No		80	-13.0%	Yes	No	N/A		Yes
135 Treutlen County	1,112	100	-\$523,138	No	178	No		No		0		Yes	Yes	12	0	No

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	District Data			Student Data				Teacher Data				Financial Data					
136	Trion City	1,328	43.93	-\$789,436	Yes	176	No		Yes	Not restore eliminated elective courses	89	-6.3%	Yes	No	5.7	0	Yes
137	Troup County	12,216	65.72	-\$5,441,227	Yes	180	Yes	Not restore art and music programs	Yes	Not restore eliminated elective courses	780	-11.8%	Yes	No	18.85	0	Yes
138	Turner County	1,388	95.59	-\$737,817	Yes					0					0		
139	Twiggs County	876	93.97	-\$386,049	No	180	Yes	Partially restore art and music programs	Yes	Partially restore eliminated elective courses	70	-13.6%	Yes	No	16.6	1	No
140	Thomaston-Upson County	4,237	70.47	-\$2,064,734	Yes	180	No		No		264	-14.8%	No	No	15.381	1.081	Yes
141	Valdosta City	7,821	97.29	-\$3,435,643	Yes	180	No		No		517	-5.5%	No	No	16.98	1	Yes
142	Vidalia City	2,523	67.15	-\$1,120,348	Yes	180	Yes	Not restore art and music programs	Yes	Partially restore eliminated elective courses	155	-9.9%	No	No	15	0	Yes
143	Walker County	8,883	72.56	-\$4,576,026	Yes	171	Yes	Not restore art and music programs	Yes	Partially restore eliminated elective courses	574	-1.9%	Yes	No	17.404	0	Yes
144	Walton County	13,323	51.6	-\$6,120,134	Yes	165	No		Yes	Partially restore eliminated elective courses	772	-10.1%	No	No	19.547	2.057	No
145	Wayne County	5,180	66.83	-\$2,469,330	Yes	180	Yes	Not restore art and music programs	Yes	Not restore eliminated elective courses	358	-10.7%	No	No	18	-1	Yes
146	Webster County	396	81.01	-\$215,370	Yes	148	Yes	Not restore art and music programs	Yes	Not restore eliminated elective courses	36	-14.3%	Yes	No	14.95	0.09	Yes
147	White County	3,874	57.7	-\$1,742,647	No	180	No		No		205	-5.5%	No	No	17.523	2.873	No
148	Whitfield County	13,447	71.64	-\$6,718,616	Yes	176	Yes	Not restore art and music programs	Yes	Not restore eliminated elective courses	875	-5.8%	Yes	No	18.756	4	Yes
149	Wilcox County	1,151	75.92	-\$575,541	Yes	156	Yes	Not restore art and music programs	Yes	Not restore eliminated elective courses	72	-4.0%	No	No	15.11	2.6	Yes
150	Wilkes County	1,578	93.75	-\$761,126	No	180	No		No		115	-2.5%	No	Yes	16.75	0	Yes
151	Wilkinson County	1,474	85.5	-\$695,919	No	180	No		No		119	-7.0%	Yes	No	19.66	0	Yes
152	Worth County	3,242	71	-\$1,543,481	Yes	180	No		Yes	Partially restore eliminated elective courses	225	-10.4%	No	No	15.5	0.5	Yes