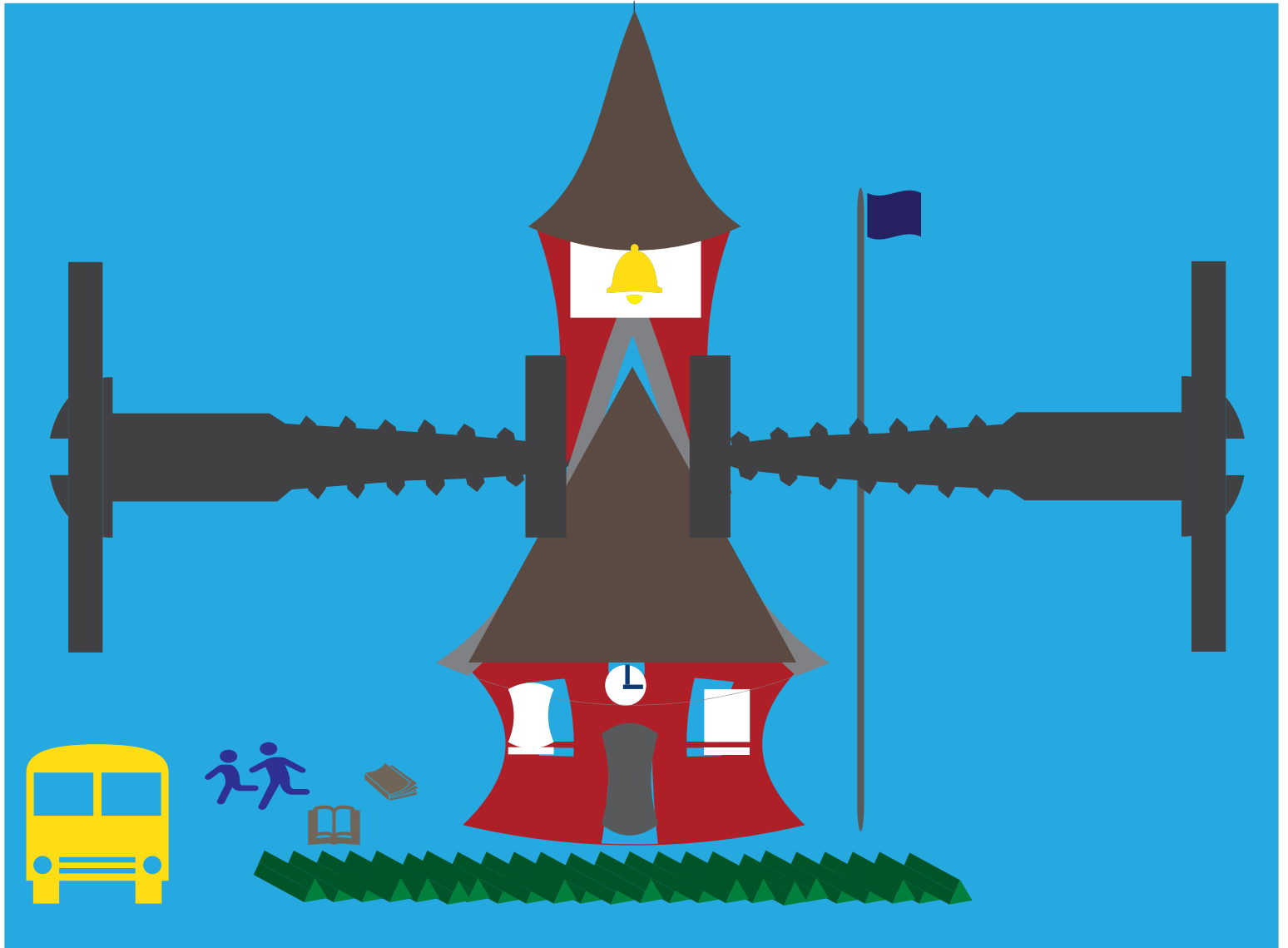
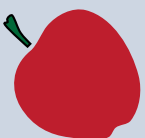


The Schoolhouse Squeeze



Claire Suggs | September 2013



THOUGHTFUL ANALYSIS, RESPONSIBLE POLICY

100 Edgewood Avenue, Suite 950, Atlanta, Ga 30303 | Ph: 404.420.1324 | Fax: 404.420.1329 | www.gbpi.org

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 2002-2012 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.	Whitfield 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 Revenue 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%

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
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%

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
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%