



# FISCAL RESEARCH CENTER

## **Impact of the Recession on School Revenues Across the State**

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**Fiscal Research Center  
Andrew Young School of Policy Studies  
Georgia State University  
Atlanta, GA**

**FRC Report No. 251  
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**ANDREW YOUNG SCHOOL**  
OF POLICY STUDIES

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# Impact of the Recession on School Revenues Across the State

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## Abstract

Analyses from the recession in 2001 reveal that local school systems in Georgia increased local revenues when state revenues declined, but not by enough to fully offset the reduction in state aid. This paper revisits these analyses for the 2008 recession. It evaluates trends in sources of revenues for K-12 education between 2002 and 2011 and explores the characteristics of districts most adversely affected by revenue shortfalls. Results indicate that total, inflation adjusted per pupil revenue declined 12.1 percent or \$1,191 statewide between 2002 and 2011, leaving all but 22 of the state's 180 school districts with fewer revenues for education spending. Although the recession in 2001 was considered short and weak, its effect on real revenues induced sharper annual declines in per pupil resources than the recession in 2008 due to lower inflation in the second half of the decade. These responses also varied by student poverty quintile and location, with districts in rural areas and districts with a high proportion of students in poverty making up a higher share of districts escaping a reduction in per pupil revenues compared to lower poverty and urban and suburban districts. Districts with the steepest declines in local property values experienced larger reductions in per pupil revenues as a result of constrained options for increasing local revenues.

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## I. Introduction

The recession from fiscal year 2008 to 2010 reduced state revenues in Georgia by 18.8 percent, the steepest decline in state history. With fewer resources to fund state services, school districts across the state realized a median annual decline in state aid of 4.7 percent between 2007 and 2011. These reductions compounded declines from the 2001 recession, with 87.8 percent of school districts collecting less revenue per pupil in real terms in 2011 compared to 2002. Given the depth of the 2008 recession and the lingering effects from 2001, total per pupil revenue for education in Georgia decreased at a greater rate than any other state in the nation.<sup>1</sup> In 2010, Georgia ranked 36<sup>th</sup> in per pupil revenues for education in the United States, falling from 21<sup>st</sup> in 2002.

This report explores district responses to reductions in state aid over the period 2002 to 2011. Primarily, it examines if districts offset cuts in real state per pupil revenue with increases in local revenue. The analysis begins in 2002 because this year is the latest peak in per pupil revenues statewide. The first section of the paper explores changes in revenue by source for Georgia between 2002 and 2011, identifying winners and losers as defined by changes in total per pupil revenue over this period. Section two examines how individual district responses differed across the state with a focus on comparing the two recessionary periods, 2002-2005 and 2007-2011. Both sections explore if changes in per pupil revenues and district responses varied by level of student poverty and minority status, location (rural vs. urban) and changes in per pupil property values.

Results indicate that inflation-adjusted, total per pupil revenue declined 12.1 percent or \$1,191 statewide between 2002 and 2011, leaving all but 22 of the state's 180 school districts with fewer revenues for education spending today compared to a decade ago. This reduction resulted from a 25.1 percent decline in state revenues and a 6.2 percent decline in local revenues, which were partially offset by a 77.6 percent increase in federal revenue over the period (see Appendix A for statewide numbers as well as a table with district by district changes). Federal funds make up a small percentage of

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<sup>1</sup> The latest data from the National Center for Education Statistics, National Public Education Financial Survey Data is current through 2010. The rate of decline calculated here is from 2002 to 2010. In 2009, Indiana and Michigan had declined more than Georgia, but in 2010, Georgia surpassed them.

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overall school funds so even large percentage increases will only have a small effect on overall school funding. A number of school districts raised revenues to offset state aid reductions during the first recessionary period (2002-2005). During the second recessionary period, school districts were not able or did not raise revenues sufficiently to prevent a statewide decline in local revenues per pupil (2007-2011); these responses varied by student poverty and property value quintile. It is expected that declining property values from the 2008 recession constrained attempts by school districts to offset declines in state aid.

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### II. Georgia Trends in K-12 Revenues

This section focuses on the allocation of revenues for K-12 education among local, state and federal sources across Georgia's 180 school districts between 2002 and 2011. Data come from annual DE-46 revenue reports prepared by the Georgia Department of Education (GDOE) and include revenues for operating expenses.<sup>2</sup> This report presents all revenues on a per pupil basis using full-time equivalent student counts reported by GDOE in the annual revenue reports. All values are expressed in 2010 real (inflation adjusted) terms using the annual NIPA price index for state and local governments that is reported by the Bureau of Economic Analysis.<sup>3</sup>

The 2001 and 2008 recessionary periods are defined differently for this report than national periods that represent the peaks and troughs of business cycles. The 2001 recessionary period is presented here as the years total per pupil revenues for school districts peaked in Georgia (2002) until they stopped declining (2005). The 2008 recessionary period is again defined when total per pupil revenues peaked (2007) until the latest year of available data (2011).

Figure 1 illustrates real per pupil revenue for Georgia school districts from 1996 to 2011. The right vertical axis shows total revenue per pupil, and the left vertical axis shows revenue per pupil by local, state and federal sources. As the figure illustrates, Georgia school districts experienced increases in total per pupil revenues from 1996 to 2002, at which point the 2001 recession reduced state revenues and associated state aid to school districts. Total per pupil revenues declined until 2005, rebounded slightly through

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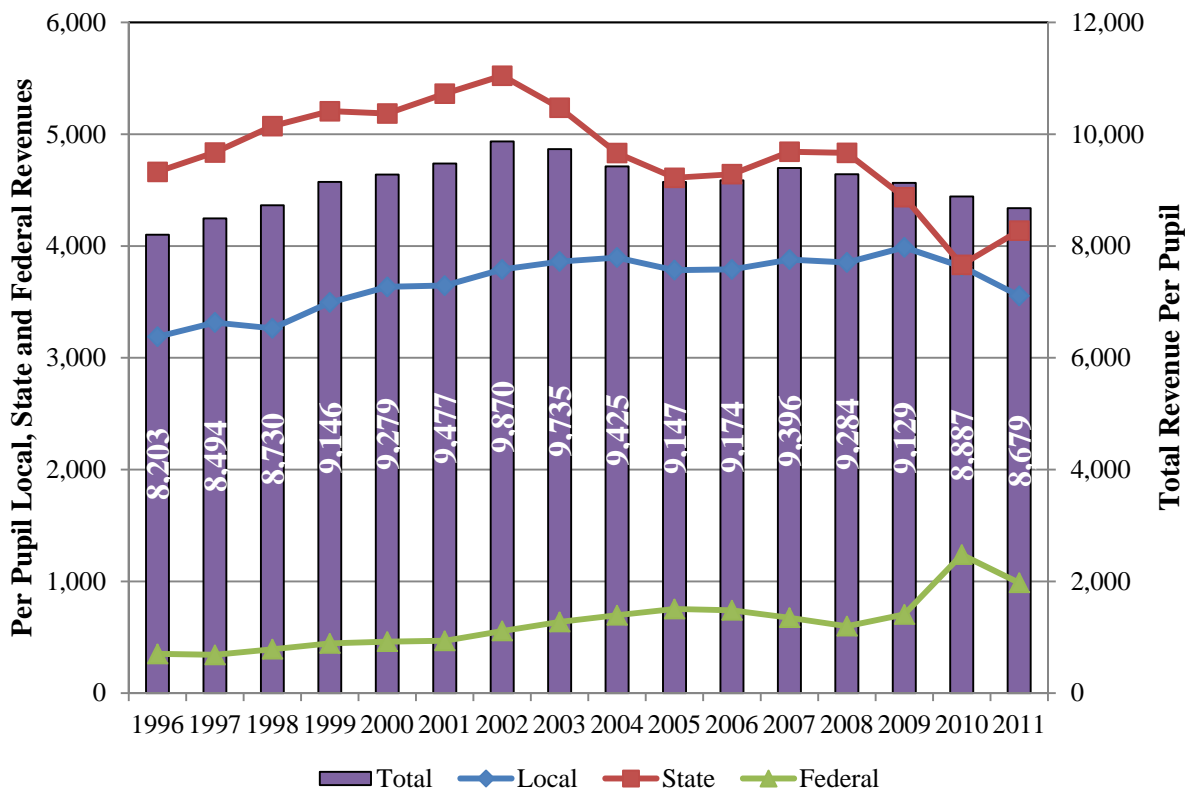
<sup>2</sup> Funds excluded from the GDOE revenue reports are: 200 Debt Service Fund, 690 Internal Service Fund, 300 Capital Projects Fund, 693 Enterprise Fund, 422 Even Start, 700 Trust And Agency Funds, 500 Principal Accounts, 710 Expendable Trust Funds, 510 Adult Education, 720 Nonexpendable Trust Funds, 512 Post Secondary Vocational Education, 730 Pension Trust Funds, 514 Headstart, 740 Agency Funds, 530 Glrs Grant, 800 General Fixed Assets Account Group, 532 Sed - State And Federal Grants, 900 General Long-Term Debt Account Group, 560 Pre-Kindergarten (Lottery), 600 School Nutrition Service Fund, 380 Capital Outlay - School Renovation, 705 Principle Accounts - Activity Funds, 715 Principal Accounts - Trust Funds, 725 Principal Accounts - Non-Expendable Trust Funds, 801 Capital Assets - Governmental Funds.

<sup>3</sup> This index is used since it is designed to capture the costs associated with the provision of state and local services. This index is also consistent with the one used in Sjoquist and Alm (2009) as well as other research on school finance; however, the index does reflect much stronger inflationary pressures than the Consumer Price Index and thus likely shows a larger decline in real per FTE revenues than an analysis would that uses CPI.



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**FIGURE 1. TOTAL PER PUPIL REVENUE BY SOURCE FOR GEORGIA SCHOOL DISTRICTS, 1996-2011 (2010\$)**



2007, but declined below 2002 levels by 2011. The changes in total per pupil revenue represent a 12.1 percent decline (\$1,191) in resources available to school districts between 2002 and 2011.

Figure 1 also illustrates changes in the source of revenues for Georgia’s school districts between 1996 and 2011. After a steady increase between 1996 and 2001, state revenues declined most sharply of all revenue sources between 2002 and 2011, representing a 25.1 percent reduction statewide or \$1,386 per pupil. Although local revenues increased modestly between 1996 and 2004, local districts were unable to weather the impact of the 2008 recession to continue raise local revenues in response to state aid reductions. Figure 1 illustrates that state and local revenues per pupil were roughly equal by 2010; however, state revenues rebounded in 2011 while local revenues continued to fall. By 2011, local revenues fell below 2002 levels by \$236 per pupil.

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The declines in state and local revenues between 2002 and 2011 were partially offset by an increase in federal revenues between 1996 and 2011, with the sharpest increase during the 2008 recession in the form of stimulus aid. After the peak in 2010, however, federal revenues declined and are expected to continue to decrease as stimulus funding ends. Federal funding over the 2002 to 2011 period increased by \$431 per pupil or 77.6 percent for Georgia's school districts.

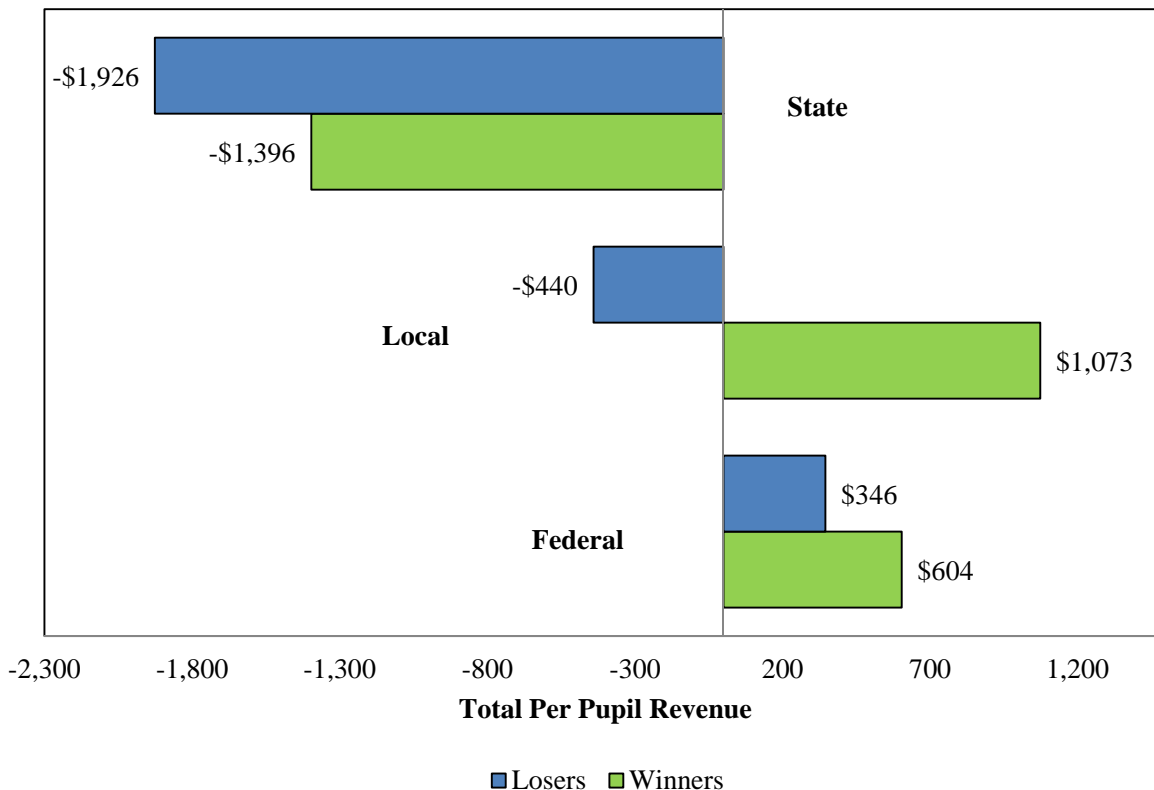
Although total per pupil revenues declined 12.1 percent statewide between 2002 and 2011, changes at the district level varied. Twenty-two school districts experienced increases in total per pupil revenues ranging from \$78 to \$1,451 per pupil, or one to 14.3 percent growth between 2002 and 2011. Figure 2 labels these districts "winners" and disaggregates their total revenues by source to present the median change in per pupil revenues from local, state and federal sources. At the bottom of the distribution of the change in total revenues per pupil are the "losers." These thirty-six school districts represent the bottom quintile of districts in the change in total per pupil revenues from 2002 to 2011. The "losers" experienced total revenue losses ranging from \$1,515 to \$4,724 per pupil. These losses represent between 10.8 and 27.1 percent of total per pupil revenues between 2002 and 2011.

As Figure 2 illustrates, both "winners" and "losers" among Georgia school districts realized decreases in state revenue per pupil and increases in federal revenue between 2002 and 2011. Winners, however, received \$604 per pupil in federal aid compared to just \$346 for the losers. Similarly, winners' state aid cuts were less (\$1,396) than the losers' state aid losses (\$1,926). Further, these differences were negligible compared to changes in local revenue per pupil between 2002 and 2011. Winning districts realized a gain in local revenue of \$1,073 per pupil over this period, while losing districts received \$440 per pupil less from local sources.

Classifying districts as "winners" and "losers" raises the question of what common characteristics each group shares. Appendix B lists the names of the districts and displays the location on a map of Georgia for each classification. Figure B-1 reveals that 72.7 percent of the "winners" are located in rural areas and 18.2 percent in towns as

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**FIGURE 2: CHANGES IN TOTAL PER PUPIL REVENUE BY SOURCE FOR GEORGIA SCHOOL DISTRICTS, WINNERS VERSUS LOSERS (2010\$)**



defined by the National Center for Education Statistics. None of the winners are in suburban areas and just two are cities (Valdosta and Pelham). In contrast, Figure B-2 illustrates that half of the losers are in rural areas and 22.2 percent are in towns. Thirty percent are in suburbs or cities, most of which are located in the “exurbs” of Atlanta, areas that have had the highest declines in per pupil property values between 2002 and 2011. Figures B-3 and B-4 in the appendix reveal that winners generally had smaller changes in per pupil property values compared to losing districts. Over 40 percent of winning districts had property value increases of at least six percent (first quintile) compared to just 8.3 percent of losing districts. The pattern reverses when examining the proportion of school districts that lost over 22.2 percent of per pupil property values (fifth quintile) from 2002 to 2011. Of the losers, 41.7 percent of school districts fall in the fifth quintile of property value changes compared to none among the winners.

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Table 1 presents the characteristics of the winners and losers by poverty and minority status. Among winners, 36.4 percent of districts are in the highest student poverty quintile compared to 9.1 percent in the lowest student poverty quintile. For minority status, the proportion of winners is the same in the highest and lowest minority quintiles (27.3 percent), although 31.8 percent of winning districts are in the next highest minority quintile. Among the losers, 27.8 percent are in the lowest poverty quintile compared to 22.2 percent in the highest poverty quintile. Patterns are slightly stronger for minority status, where only 8.3 percent of losers are lowest minority quintile compared to 22.2 percent in the highest minority quintile. These joint frequencies suggest that districts with high concentrations of students in poverty fared better between 2002 and 2011 compared to districts with higher proportions of minority students. This pattern maps back to the location of winners versus losers, where schools in rural areas make up a larger share of the winning districts (72.7 percent) than of districts statewide (63.9 percent). The losers, however, consist of more districts in cities and suburbs (27.7 percent) than exist statewide (15.6 percent); these districts have higher concentrations of minorities compared to rural areas.

**TABLE 1. THE PERCENT OF WINNERS AND LOSERS BY POVERTY AND MINORITY STATUS (QUINTILES) AMONG GEORGIA SCHOOL DISTRICTS**

	Poverty	Winners	Losers	Minority	Winners	Losers
Quintiles						
Q1	< 54 %	9.1%	27.8%	< 24%	27.3%	8.3%
Q2	54-63%	18.2%	13.9%	24-39%	4.5%	25.0%
Q3	63-71%	13.6%	22.2%	39-50%	9.1%	19.4%
Q4	71-77%	22.7%	13.9%	50-70%	31.8%	25.0%
Q5	> 77%	36.4%	22.2%	> 70%	27.3%	22.2%
Total		100.0%	100.0%		100.0%	100.0%

### III. Local School District Responses to Changes in State and Federal Revenue

The previous section evaluates changes in per pupil revenues statewide and among the classification of “winners” and “losers”. This section explores in more detail the differences among districts within types of revenue, with a focus on how local revenues changed as state aid was reduced during the two recessions between 2002 and 2011. As defined previously, the two periods examined are the peaks and troughs in school district revenues associated with the 2001 and 2008 recessions (2002-2005 and 2007-2011). This analysis updates a previous report released in 2009 by Jim Alm and David Sjoquist for the Fiscal Research Center at Georgia State University (Alm & Sjoquist, 2009)<sup>4</sup> that found that some local school systems in Georgia increased local revenues when state revenues declined, but not by enough to fully offset the reduction in state aid.

As explained by Alm and Sjoquist (2009), the largest discretionary change that a school system can make to generate local revenue is to change its property tax rate (absent an increase in property wealth). Locally raised revenue per student can vary from year to year, but these changes depend on economic conditions that affect property values and the political will of school districts to raise property tax rates during shortfalls. In contrast, state revenues per pupil can change due to several factors. The first factor is a change in the legislature’s appropriation to state education aid. The second factor is a change in Georgia’s Quality Basic Education (QBE) amount that is net of a five mill local contribution. If the amount a district raises from its five mill contribution changes, then its QBE aid changes. Third, if property wealth per pupil changes, its equalization aid may change. Although there have been changes to the law recently, during the period of this report, equalization aid funded local school districts such that the amount of revenue generated above the five mill requirement is the same as the district at the 75<sup>th</sup> percentile of property wealth per pupil. Finally, state categorical programs can change from year to year based on appropriations available for them. Thus, changes in state per pupil revenue

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<sup>4</sup> James Alm and David L. Sjoquist (2009). “Recent Changes in State and Local Funding for Education in Georgia.” FRC Report No. 200. Atlanta GA: Fiscal Research Center, Georgia State University.

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result from many factors and are entangled with the changes occurring at the local district level.

As discussed previously, statewide revenues per pupil from state aid declined by \$1,386 and local per pupil revenues declined by \$236 between 2002 and 2011. This section explores how those changes varied between the two recessionary periods. Figure 3 shows scatterplots of responses in local revenues to changes in state revenue by the two periods. The scatterplot for 2002-2005 shows no consistent pattern of response of local revenues per pupil to changes in state revenues per pupil. All but four districts received real cuts in state aid; and, any individual district's response to these cuts was unpredictable (based on the cut in state aid alone). The second scatterplot of the 2007-2011 recessionary period indicates a different response on average. Although still a weak association, cuts to state aid per pupil produced more and/or larger changes in local per pupil revenues. Regression estimates predict a thirty-eight-cent increase in local per pupil revenues in response to a one dollar decrease in state per pupil revenues for the 2007-2011 recessionary period.<sup>5</sup>

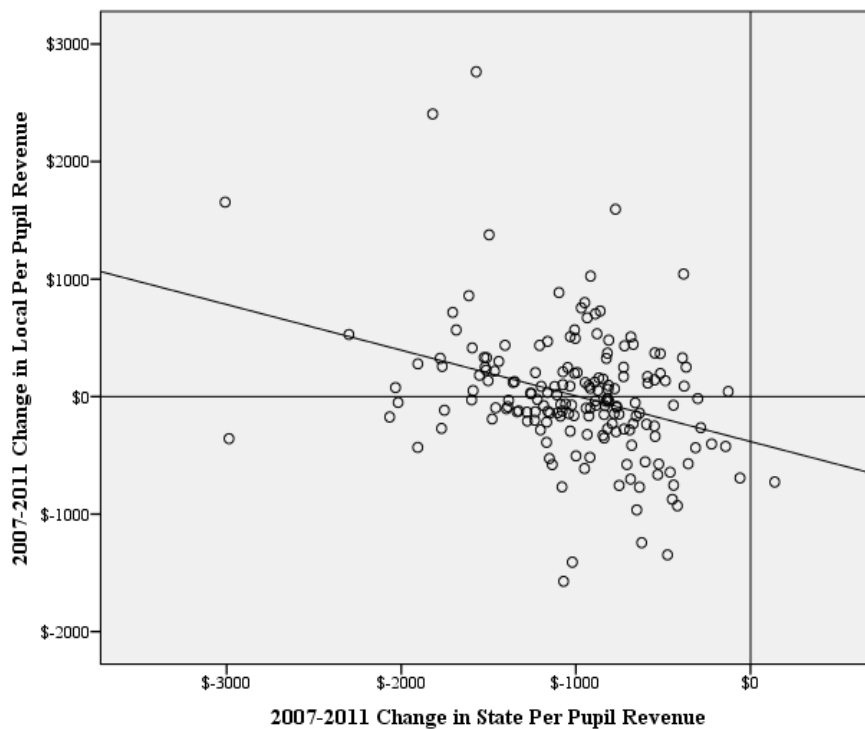
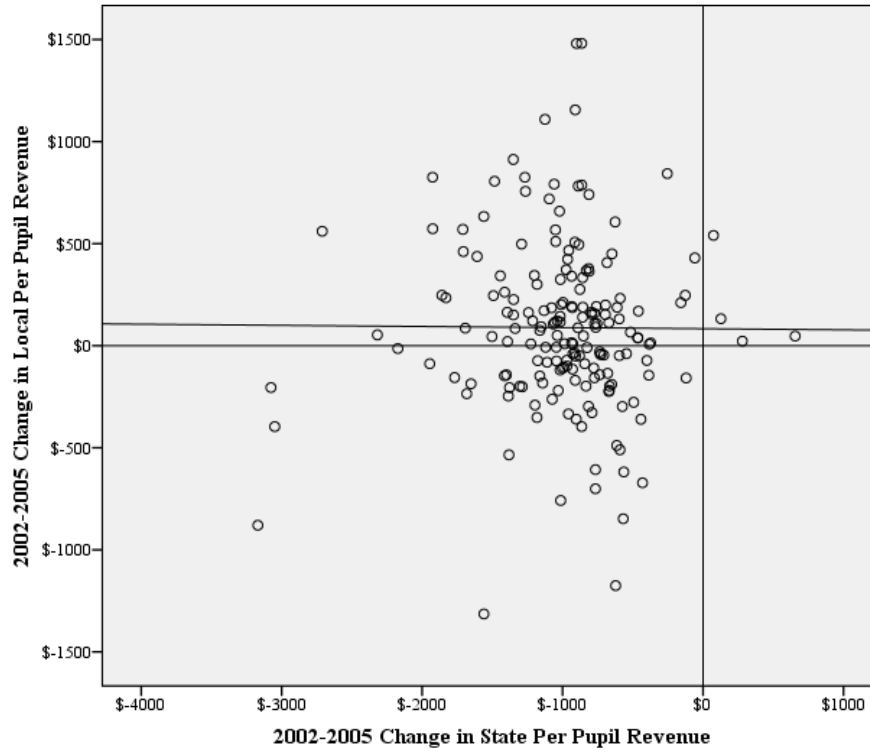
Table 2 summarizes changes in all sources of revenue by recessionary period for the winners and losers identified in section one. This presentation uses compound annual growth rates to report changes on a yearly basis within these two groups for both periods. For the winners and losers, annual rates of state per pupil revenue loss were more severe during the first recessionary period and varied as expected (losers realized deeper cuts). In addition, local revenues grew consistently in both periods for the winners compared to consistent reductions in local revenues for the losers. Statewide, on an annual basis, the first recessionary period was slightly worse in annual total per pupil revenue reductions (-2.4 percent) compared to the latest recession (-2.0 percent) despite the depth of the recession and its impact on revenues for all state services. This difference is driven by the price index being used: the inflationary increases in governmental costs were growing much faster at the beginning of the decade than latter.

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<sup>5</sup> Caution should be taken in interpreting this estimate, because regression coefficients are not resistant to extreme values. The change in local per pupil revenues has a positive skew, such that the average change is influenced by districts with large per pupil increases in this period (>\$3,000 per pupil).

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**FIGURE 3. RESPONSES OF LOCAL PER PUPIL REVENUES TO CHANGES IN STATE PER PUPIL REVENUES, 2002-2005 AND 2007-2011**



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**TABLE 2. MEDIAN ANNUAL RATES OF CHANGE IN PER PUPIL REVENUES BY SOURCE, 2002-2005 AND 2007-2011 (2010\$)**

	2002-2005				2007-2011			
	Local	State	Fed	Total	Local	State	Fed	Total
Winners	5.3%	-6.1%	11.9%	-1.1%	4.0%	-4.4%	12.3%	0.1%
Losers	-1.8%	-7.1%	7.7%	-4.0%	-2.1%	-5.1%	9.1%	-2.9%
Statewide	1.0%	-5.5%	9.0%	-2.4%	-0.4%	-4.7%	10.2%	-2.0%

	2002-2011			
	Local	State	Fed	Total
Winners	3.8%	-3.1%	7.4%	0.5%
Losers	-2.0%	-3.8%	5.6%	-2.3%
Statewide	0.6%	-3.2%	6.4%	-1.1%

Table 3 reports compound annual growth rates within the two recessionary periods by student poverty quintile. In the first period (2002-2005), annual reductions in state per pupil revenues were largest for the highest student poverty quintile (-6.3 percent), although state aid cuts varied just 0.8 percent between districts with the lowest and highest proportions of students in poverty. High student poverty districts were able to offset these reductions with a 1.2 percent annual increase in local per pupil revenues and 13.0 percent increase in federal revenues, although total per pupil revenues still declined by 1.7 percent between 2002 and 2005. Evaluating changes in this period among quintiles, patterns suggest that higher student poverty districts were spared the largest declines in per pupil revenues primarily due to growth in local and federal revenue. The highest student poverty districts had annual growth rates in federal revenue of 13.0 percent compared to 6.8 percent for the lowest student poverty quintile.

Most of the patterns among poverty quintiles with respect to annual rates of change reverse, however, in the 2008 recession. Between 2007 and 2011, districts in the lower student poverty quintiles realized losses in per pupil revenues at the local level compared to increases in the higher poverty quintiles. Further, annual growth rates in federal per pupil revenues were higher for lower student poverty quintiles compared to



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**TABLE 3. MEDIAN ANNUAL RATES OF CHANGE IN PER PUPIL REVENUES BY SOURCE AND STUDENT POVERTY QUINTILE, 2002-2005 AND 2007-2011 (2010\$)**

Student Poverty	Median Annual Growth Rates									
	2005	2011	2002-2005				2007-2011			
			Local	State	Fed	Total	Local	State	Fed	Total
Quintiles										
Q1	<41%	< 54 %	2.0%	-5.5%	6.8%	-2.5%	-2.1%	-4.6%	14.9%	-2.4%
Q2	41-55%	54-63%	0.2%	-5.9%	9.1%	-2.6%	-0.9%	-4.2%	11.6%	-1.5%
Q3	55-62%	63-71%	0.1%	-5.2%	8.2%	-2.4%	-0.7%	-4.2%	9.8%	-2.1%
Q4	62-71%	71-77%	-0.3%	-5.1%	11.6%	-1.7%	2.2%	-5.3%	8.3%	-2.0%
Q5	> 71%	> 77%	1.2%	-6.3%	13.0%	-1.7%	0.9%	-5.1%	4.9%	-1.5%
		Statewide	1.0%	-5.5%	9.0%	-2.4%	-0.4%	-4.7%	10.2%	-2.0%

Student Poverty	Median Annual Growth Rates					
	2005	2011	2002-2011			
			Local	State	Fed	Total
Quintiles						
Q1	<41%	< 54 %	0.4%	-3.6%	6.7%	-1.6%
Q2	41-55%	54-63%	0.5%	-3.0%	6.7%	-1.1%
Q3	55-62%	63-71%	0.2%	-2.9%	6.6%	-1.2%
Q4	62-71%	71-77%	1.5%	-3.0%	6.2%	-1.0%
Q5	> 71%	> 77%	2.2%	-3.9%	6.1%	-0.8%
		Statewide	0.6%	-3.2%	6.4%	-1.1%

high poverty districts. This pattern is not consistent with expectations that districts with higher rates of student poverty should see larger increases in federal aid, but may reflect the distribution of federal stimulus funds (funds through the American Recovery and Reinvestment Act of 2009) through the state aid formulas. For state aid, annual rates of decline continued to be larger for high student poverty quintiles in the latest recession, although these differences are no more than 0.5 of a percentage point at the median. The differences in school district responses between the 2001 and 2008 recessions are not large enough, however, to diminish a trend among student poverty quintiles overall. Between 2002 and 2011, districts with the highest proportion of students in poverty realized smaller annual decreases (-0.8 percent) in total per pupil revenues than districts with the lowest proportions of students in poverty (-1.6 percent). This difference was achieved by realizing larger increases in local revenue per pupil. Patterns for state aid to school districts show steeper

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declines in per pupil revenues among high student poverty districts compared to low student poverty ones, although differences were not large. The reversal in growth rates in federal revenues between recessions effectively spreads the growth evenly among the student poverty quintiles between 2002 and 2011 and tempers losses in state aid for all quintiles.

The examination of winners and losers from section one, however, suggests that district property wealth as well as district willingness to raise property tax rates, not student wealth, drives the variation in responses of local school districts to reductions in state revenues. Although one expects districts with high property values to have low proportions of students in poverty, these two characteristics are weakly correlated ( $r=.06$ ). This finding is explained by some high property value districts located in urban areas which also have high proportions of students in poverty. Table 4 presents median annual compound growth rates for each recession by quintile of real per pupil property values. In this table, the first quintile includes the wealthiest school districts in the state and the fifth quintile is the least wealthy as measured by real per pupil property values in 2005 and 2011. Similar to Table 3, the wealthiest districts realized annual increases in local per pupil revenues of 1.5 percent compared to a decrease of 0.7 percent for districts in the least wealthy quintile between 2002 and 2005. Unlike the lowest student poverty quintiles, however, districts with the lowest property wealth continued to realize losses in local per pupil revenues at a rate of 1.8 percent annually between 2007 and 2011. Over the entire 2002 to 2011 period, only school districts in the lowest quintile of property wealth were unable to raise local per pupil revenues to offset cuts in state aid, losing local per pupil revenue at an annual rate of 0.4 percent.

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**TABLE 4. MEDIAN ANNUAL RATES OF CHANGE IN PER PUPIL REVENUES BY SOURCE AND PROPERTY VALUE QUINTILE, 2002-2005 AND 2007-2011 (2010\$)**

Property Value	2002-2005				2007-2011			
	Local	State	Fed	Total	Local	State	Fed	Total
Quintiles								
Q1	1.5%	-7.2%	9.9%	-2.2%	0.7%	-5.0%	10.7%	-0.7%
Q2	1.1%	-6.4%	11.7%	-2.4%	-0.4%	-4.4%	10.3%	-1.8%
Q3	0.7%	-5.0%	7.1%	-2.3%	0.6%	-4.5%	10.7%	-1.9%
Q4	0.9%	-4.7%	8.6%	-2.2%	-0.8%	-4.9%	9.2%	-2.3%
Q5	-0.7%	-4.0%	6.7%	-2.5%	-1.8%	-4.6%	9.8%	-2.7%
Statewide	1.0%	-5.5%	9.0%	-2.4%	-0.4%	-4.7%	10.2%	-2.0%

Property Value	2002-2011			
	Local	State	Fed	Total
Quintiles				
Q1	2.0%	-4.4%	6.4%	-0.4%
Q2	0.6%	-3.3%	6.4%	-1.2%
Q3	0.6%	-3.4%	7.8%	-1.1%
Q4	0.3%	-3.0%	5.8%	-1.3%
Q5	-0.4%	-2.6%	6.4%	-1.3%
Statewide	0.6%	-3.2%	6.4%	-1.1%

While cuts in state aid per pupil were evenly distributed among quintiles of student wealth (Table 3), reductions in state revenues to districts showed more variation by property wealth per pupil (Table 4) during both recessions. Districts with the highest property wealth per pupil had annual rates of decline in state per pupil revenues of 7.2 percent compared to 4.0 percent for districts with the lowest property wealth per pupil between 2002 and 2005. Reductions in state aid were smaller on an annual basis in the 2007 to 2011 period compared to the prior recession,<sup>6</sup> and the wealthiest districts again realized larger losses in state per pupil revenue (5.0 percent) compared to the least wealthy districts (4.6 percent), although this variation is minimal. For the 2002 to 2011

<sup>6</sup> While this may be counterintuitive to those involved with state funding, there was an uptick in state funding from 2010 to 2011. Additionally, this is affected by the particular inflationary index adjustments being made.

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period, however, state aid cuts were less severe for the poorest districts as measured by property wealth per student (-2.6 percent annually) compared to the wealthiest districts (-4.4 percent annually), an indication that aid formulas are progressive in the distribution of state revenues with respect to property values per pupil, which in turn reflects local capacity to raise revenues through the property tax.

Trends among districts in different property wealth quintiles for federal per pupil revenues reveal opposite patterns from state revenues over this period. First, federal per pupil revenues increased in both recessions statewide by 9.0 percent annually between 2002 and 2005 and 10.2 percent between 2007 and 2011. These increases reflect greater investments in education by the federal government to support its No Child Left Behind mandate and stimulus aid to districts to decrease the negative impact of the 2008 recession. Second, although most districts realized increases in federal per pupil revenue, median annual growth rates among quintiles generally are higher for the wealthiest districts compared to the poorest districts. This pattern is most pronounced between 2002 and 2005 when median annual growth rates were 9.9 percent for the wealthiest districts and 6.7 percent for the poorest quintile. This trend seems to defy wealth redistribution efforts of the federal government. However, most federal aid formulas are based on student poverty measures and minority status as opposed to property wealth measures; thus, the inverse relationship between property wealth and federal aid likely reflects the trend in Georgia where some high property wealth districts have large proportions of student poverty and minority students.

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### IV. Conclusion

The two recessions in the first decade of the 21<sup>st</sup> Century have deteriorated spending for Georgia school districts in real terms by an average of 12.1 percent or nearly \$1,200 per pupil. In the first recession (2002-2005), districts faced a 5.5 percent annual decrease in state per pupil revenues with a median increase of 1.0 percent annually in local per pupil revenues, although responses were not consistent among districts. In the second recession (2007-2011), annual state reductions in per pupil aid appear less severe (4.7 percent). Although counterintuitive, this is affected by the data capturing the uptick in state funding from 2010 and 2011 and by differences in the inflationary index. Based on the index, governments experienced less erosion in their purchasing power from inflation during the latest recession than during the recession of the early part of the decade which dampens the effect of the cuts (and increases). Importantly though during the second recession, local per pupil revenues could not keep pace with the state cuts and fell by 0.4 percent at the median statewide. The combined effect of these two recessions produced cuts in real per pupil revenues for 87.8 percent of Georgia's school districts between 2002 and 2011; only 22 school districts experienced any growth. These "winning" districts are predominantly located in rural areas and/or have high student poverty.

The underlying factor driving total per pupil revenue reductions was a district's ability to raise local revenue in the face of state aid reductions. School districts with the largest reductions in total per pupil revenue also experienced sharp declines in their per pupil property wealth in the last decade. When examined by per pupil property wealth, districts in poorest quintile of property wealth experienced annual local per pupil revenue reductions of 0.4 percent in the first recession (2002-2005) and 1.8 percent in the second recession (2007-2011) compared to growth of 1.5 percent and 0.7 percent respectively among districts in the wealthiest quintile. The regressive pattern of local revenue raising capacity, however, was offset by state aid reductions that were less severe for poor districts. The first recession produced annual state per pupil revenue reductions of 7.2 percent for school districts in the highest property wealth per pupil quintile compared to 4.0 percent annual reductions for the poorest quintile. The second recession produced

## Impact of the Recession on School Revenues Across the State

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similar but smaller differences with the wealthiest districts experiencing a 5.0 percent decrease in state per pupil revenues compared to 4.6 percent for the poorest districts.

Federal per pupil revenues increased in each recession in a pattern that aided districts with high proportions of students in poverty with larger increases in funding compared to districts with fewer students in poverty. Despite federal per pupil revenues growing by 77.6 percent between 2002 and 2011, its small share of school district funding was not enough to offset total per pupil reductions as state per pupil revenues declined by 3.2 percent annually. Local efforts to buoy per pupil revenues was not sustainable over two recessionary periods that included sharp declines in property values in some districts. Subsequently, the median district experienced a reduction in total per pupil revenues of 1.1 percent for each year during the last decade.

**APPENDIX A-1. NIPA-ADJUSTED\* REVENUE PER FTE IN 2010 DOLLARS**

	2002 Local Revenue	2011 Local Revenue	2002- 2011 Percent Change	2002 State Revenue	2011 State Revenue	2002- 2011 Percent Change	2002 Federal Revenue	2011 Federal Revenue	2002- 2011 Percent Change	2002 Total Revenue	2011 Total Revenue	2002- 2011 Percent Change
State Totals	\$3,790	\$3,554	-6.2%	\$5,524	\$4,137	-25.1%	\$556	\$987	77.6%	\$9,870	\$8,679	-12.1%
District Average	\$2,813	\$3,038	11.7%	\$6,289	\$4,627	-26.1%	\$781	\$1,268	78.9%	\$9,883	\$8,933	-9.3%
Appling County	\$3,946	\$3,143	-20.3%	\$5,768	\$4,842	-16.1%	\$1,392	\$1,327	-4.7%	\$11,105	\$9,312	-16.1%
Atkinson County	\$1,228	\$1,182	-3.7%	\$6,806	\$6,040	-11.2%	\$934	\$1,297	38.9%	\$8,968	\$8,519	-5.0%
Atlanta Public Schools	\$8,952	\$8,823	-1.4%	\$4,551	\$2,568	-43.6%	\$1,097	\$1,627	48.3%	\$14,600	\$13,018	-10.8%
Bacon County	\$1,644	\$1,543	-6.2%	\$6,764	\$5,583	-17.5%	\$838	\$1,081	29.1%	\$9,246	\$8,208	-11.2%
Baker County	\$6,907	\$6,476	-6.2%	\$8,419	\$5,498	-34.7%	\$3,353	\$1,981	-40.9%	\$18,679	\$13,956	-25.3%
Baldwin County	\$2,047	\$3,043	48.6%	\$6,513	\$4,358	-33.1%	\$664	\$1,322	99.0%	\$9,225	\$8,722	-5.5%
Banks County	\$3,028	\$2,558	-15.5%	\$5,338	\$4,406	-17.5%	\$446	\$1,108	148.4%	\$8,812	\$8,071	-8.4%
Barrow County	\$3,069	\$2,446	-20.3%	\$6,041	\$4,496	-25.6%	\$480	\$783	63.1%	\$9,590	\$7,725	-19.5%
Bartow County	\$2,919	\$2,706	-7.3%	\$6,211	\$4,922	-20.7%	\$354	\$740	109.1%	\$9,483	\$8,367	-11.8%
Ben-Hill County	\$1,950	\$1,668	-14.5%	\$6,591	\$5,202	-21.1%	\$702	\$1,294	84.2%	\$9,244	\$8,164	-11.7%
Berrien County	\$1,295	\$1,485	14.7%	\$6,299	\$5,411	-14.1%	\$1,141	\$1,380	21.0%	\$8,735	\$8,276	-5.3%
Bibb County	\$3,268	\$3,222	-1.4%	\$5,182	\$3,969	-23.4%	\$757	\$1,747	130.9%	\$9,206	\$8,937	-2.9%
Bleckley County	\$1,523	\$1,448	-4.9%	\$6,896	\$5,574	-19.2%	\$663	\$1,703	156.7%	\$9,083	\$8,725	-3.9%
Brantley County	\$1,342	\$1,190	-11.3%	\$6,773	\$5,265	-22.3%	\$511	\$916	79.3%	\$8,625	\$7,371	-14.5%
Bremen City	\$1,450	\$2,034	40.3%	\$6,616	\$4,955	-25.1%	\$522	\$642	23.0%	\$8,588	\$7,632	-11.1%
Brooks County	\$2,093	\$2,577	23.2%	\$6,442	\$4,372	-32.1%	\$968	\$1,643	69.7%	\$9,503	\$8,592	-9.6%
Bryan County	\$2,645	\$2,764	4.5%	\$5,789	\$4,052	-30.0%	\$438	\$625	42.4%	\$8,872	\$7,441	-16.1%
Buford City	\$6,734	\$5,596	-16.9%	\$5,279	\$3,545	-32.8%	\$942	\$524	-44.4%	\$12,955	\$9,665	-25.4%
Bulloch County	\$2,901	\$3,036	4.7%	\$6,430	\$4,496	-30.1%	\$719	\$1,028	43.0%	\$10,050	\$8,561	-14.8%
Burke County	\$6,369	\$4,819	-24.3%	\$3,897	\$3,673	-5.7%	\$975	\$1,594	63.4%	\$11,241	\$10,086	-10.3%
Butts County	\$3,007	\$3,053	1.5%	\$5,671	\$4,230	-25.4%	\$610	\$961	57.5%	\$9,288	\$8,243	-11.3%

Appendix A-1 continues next page...

**APPENDIX A-1 (CONTINUED). NIPA-ADJUSTED\* REVENUE PER FTE IN 2010 DOLLARS**

	<b>2002 Local Revenue</b>	<b>2011 Local Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 State Revenue</b>	<b>2011 State Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Federal Revenue</b>	<b>2011 Federal Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Total Revenue</b>	<b>2011 Total Revenue</b>	<b>2002- 2011 Percent Change</b>
State Totals	\$3,790	\$3,554	-6.2%	\$5,524	\$4,137	-25.1%	\$556	\$987	77.6%	\$9,870	\$8,679	-12.1%
District Average	\$2,813	\$3,038	11.7%	\$6,289	\$4,627	-26.1%	\$781	\$1,268	78.9%	\$9,883	\$8,933	-9.3%
Calhoun County	\$3,147	\$3,441	9.4%	\$9,065	\$4,982	-45.0%	\$1,224	\$2,014	64.5%	\$13,435	\$10,437	-22.3%
Camden County	\$1,729	\$2,586	49.6%	\$6,159	\$4,329	-29.7%	\$1,523	\$1,536	0.9%	\$9,411	\$8,452	-10.2%
Candler County	\$1,700	\$1,629	-4.2%	\$6,574	\$5,237	-20.3%	\$850	\$1,492	75.6%	\$9,124	\$8,359	-8.4%
Carroll County	\$2,649	\$2,324	-12.3%	\$6,167	\$4,989	-19.1%	\$494	\$897	81.7%	\$9,310	\$8,210	-11.8%
Carrollton City	\$3,545	\$2,886	-18.6%	\$5,345	\$3,780	-29.3%	\$496	\$1,311	164.4%	\$9,386	\$7,977	-15.0%
Cartersville City	\$4,620	\$3,969	-14.1%	\$4,597	\$4,027	-12.4%	\$475	\$800	68.4%	\$9,693	\$8,796	-9.3%
Catoosa County	\$2,289	\$2,572	12.4%	\$6,022	\$5,034	-16.4%	\$539	\$776	43.9%	\$8,849	\$8,382	-5.3%
Charlton County	\$1,860	\$3,165	70.2%	\$6,499	\$4,460	-31.4%	\$578	\$1,232	113.1%	\$8,938	\$8,857	-0.9%
Chatham County	\$4,299	\$4,795	11.5%	\$5,113	\$3,341	-34.7%	\$807	\$1,118	38.7%	\$10,219	\$9,254	-9.4%
Chattahoochee County	\$1,537	\$1,402	-8.8%	\$8,924	\$6,447	-27.8%	\$1,982	\$1,719	-13.3%	\$12,443	\$9,567	-23.1%
Chattooga County	\$2,606	\$2,505	-3.9%	\$7,274	\$4,756	-34.6%	\$1,089	\$1,420	30.4%	\$10,969	\$8,682	-20.8%
Cherokee County	\$3,678	\$3,351	-8.9%	\$5,246	\$4,371	-16.7%	\$265	\$680	157.0%	\$9,189	\$8,403	-8.6%
Chickamauga City	\$888	\$1,495	68.2%	\$6,225	\$4,439	-28.7%	\$268	\$451	68.1%	\$7,382	\$6,385	-13.5%
Clarke County	\$5,060	\$5,826	15.2%	\$5,530	\$4,138	-25.2%	\$795	\$1,799	126.2%	\$11,385	\$11,763	3.3%
Clay County	\$2,528	\$4,489	77.6%	\$9,452	\$5,930	-37.3%	\$2,946	\$3,991	35.5%	\$14,926	\$14,409	-3.5%
Clayton County	\$3,213	\$2,809	-12.6%	\$5,114	\$4,078	-20.3%	\$425	\$787	85.4%	\$8,751	\$7,674	-12.3%
Clinch County	\$2,138	\$2,945	37.7%	\$7,114	\$4,813	-32.3%	\$997	\$1,200	20.3%	\$10,250	\$8,958	-12.6%
Cobb County	\$4,423	\$3,912	-11.6%	\$4,691	\$3,566	-24.0%	\$324	\$738	127.9%	\$9,438	\$8,216	-12.9%
Coffee County	\$1,977	\$1,767	-10.6%	\$6,629	\$5,224	-21.2%	\$630	\$1,195	89.8%	\$9,236	\$8,186	-11.4%
Colquitt County	\$1,736	\$1,492	-14.0%	\$7,038	\$5,539	-21.3%	\$868	\$1,135	30.8%	\$9,642	\$8,167	-15.3%
Columbia County	\$2,776	\$2,935	5.7%	\$5,456	\$4,094	-25.0%	\$278	\$588	111.2%	\$8,510	\$7,616	-10.5%

*Appendix A-1 continues next page...*



**APPENDIX A-1 (CONTINUED). NIPA-ADJUSTED\* REVENUE PER FTE IN 2010 DOLLARS**

	<b>2002 Local Revenue</b>	<b>2011 Local Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 State Revenue</b>	<b>2011 State Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Federal Revenue</b>	<b>2011 Federal Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Total Revenue</b>	<b>2011 Total Revenue</b>	<b>2002- 2011 Percent Change</b>
State Totals	\$3,790	\$3,554	-6.2%	\$5,524	\$4,137	-25.1%	\$556	\$987	77.6%	\$9,870	\$8,679	-12.1%
District Average	\$2,813	\$3,038	11.7%	\$6,289	\$4,627	-26.1%	\$781	\$1,268	78.9%	\$9,883	\$8,933	-9.3%
Commerce City	\$2,274	\$2,162	-4.9%	\$6,209	\$5,359	-13.7%	\$339	\$698	106.0%	\$8,821	\$8,218	-6.8%
Cook County	\$1,711	\$1,828	6.8%	\$6,275	\$4,969	-20.8%	\$680	\$1,227	80.6%	\$8,666	\$8,023	-7.4%
Coweta County	\$3,318	\$3,345	0.8%	\$5,756	\$3,976	-30.9%	\$378	\$713	88.6%	\$9,452	\$8,035	-15.0%
Crawford County	\$2,435	\$2,229	-8.5%	\$6,449	\$4,816	-25.3%	\$471	\$1,182	151.1%	\$9,355	\$8,228	-12.1%
Crisp County	\$1,936	\$2,127	9.9%	\$6,521	\$4,999	-23.3%	\$997	\$1,594	59.8%	\$9,455	\$8,720	-7.8%
Dade County	\$2,125	\$2,350	10.6%	\$6,473	\$4,766	-26.4%	\$765	\$1,180	54.3%	\$9,363	\$8,295	-11.4%
Dalton City	\$5,206	\$3,787	-27.3%	\$5,117	\$4,190	-18.1%	\$559	\$968	73.2%	\$10,882	\$8,945	-17.8%
Dawson County	\$4,429	\$5,427	22.5%	\$4,919	\$3,545	-27.9%	\$379	\$829	119.0%	\$9,727	\$9,802	0.8%
DeKalb County	\$5,208	\$4,822	-7.4%	\$4,790	\$3,589	-25.1%	\$454	\$993	118.5%	\$10,453	\$9,403	-10.0%
Decatur City	\$9,078	\$8,668	-4.5%	\$6,356	\$3,993	-37.2%	\$809	\$896	10.8%	\$16,244	\$13,558	-16.5%
Decatur County	\$1,934	\$2,044	5.7%	\$6,364	\$4,672	-26.6%	\$733	\$1,512	106.1%	\$9,031	\$8,228	-8.9%
Dodge County	\$1,214	\$1,414	16.4%	\$6,957	\$5,346	-23.2%	\$838	\$1,529	82.4%	\$9,009	\$8,289	-8.0%
Dooly County	\$3,568	\$3,138	-12.1%	\$7,351	\$4,812	-34.5%	\$1,206	\$2,768	129.4%	\$12,125	\$10,717	-11.6%
Dougherty County	\$2,824	\$2,635	-6.7%	\$5,844	\$4,641	-20.6%	\$886	\$1,367	54.3%	\$9,554	\$8,643	-9.5%
Douglas County	\$3,357	\$2,709	-19.3%	\$5,733	\$4,171	-27.2%	\$365	\$938	156.8%	\$9,454	\$7,818	-17.3%
Dublin City	\$2,887	\$3,062	6.1%	\$6,960	\$4,395	-36.9%	\$979	\$2,076	112.0%	\$10,826	\$9,532	-11.9%
Early County	\$2,170	\$2,712	25.0%	\$6,853	\$5,219	-23.8%	\$833	\$2,206	164.9%	\$9,855	\$10,137	2.9%
Echols County	\$2,392	\$2,106	-12.0%	\$6,322	\$5,388	-14.8%	\$651	\$1,278	96.2%	\$9,365	\$8,772	-6.3%
Effingham County	\$1,953	\$2,467	26.3%	\$6,158	\$4,733	-23.1%	\$429	\$804	87.6%	\$8,539	\$8,005	-6.3%
Elbert County	\$2,573	\$2,729	6.1%	\$6,345	\$5,464	-13.9%	\$561	\$1,259	124.3%	\$9,479	\$9,451	-0.3%

*Appendix A-1 continues next page...*

**APPENDIX A-1 (CONTINUED). NIPA-ADJUSTED\* REVENUE PER FTE IN 2010 DOLLARS**

	<b>2002 Local Revenue</b>	<b>2011 Local Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 State Revenue</b>	<b>2011 State Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Federal Revenue</b>	<b>2011 Federal Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Total Revenue</b>	<b>2011 Total Revenue</b>	<b>2002- 2011 Percent Change</b>
State Totals	\$3,790	\$3,554	-6.2%	\$5,524	\$4,137	-25.1%	\$556	\$987	77.6%	\$9,870	\$8,679	-12.1%
District Average	\$2,813	\$3,038	11.7%	\$6,289	\$4,627	-26.1%	\$781	\$1,268	78.9%	\$9,883	\$8,933	-9.3%
Emanuel County	\$1,059	\$1,453	37.2%	\$6,909	\$5,585	-19.2%	\$913	\$1,683	84.3%	\$8,881	\$8,721	-1.8%
Evans County	\$1,506	\$1,869	24.1%	\$7,809	\$5,186	-33.6%	\$909	\$1,572	72.9%	\$10,224	\$8,628	-15.6%
Fannin County	\$2,877	\$5,110	77.6%	\$6,082	\$4,058	-33.3%	\$788	\$1,037	31.5%	\$9,748	\$10,205	4.7%
Fayette County	\$4,209	\$4,381	4.1%	\$5,173	\$3,845	-25.7%	\$207	\$559	170.5%	\$9,588	\$8,784	-8.4%
Floyd County	\$3,186	\$3,180	-0.2%	\$5,708	\$5,775	1.2%	\$377	\$971	157.7%	\$9,271	\$9,927	7.1%
Forsyth County	\$4,927	\$3,590	-27.1%	\$4,831	\$3,452	-28.5%	\$236	\$466	97.7%	\$9,994	\$7,509	-24.9%
Franklin County	\$2,201	\$2,607	18.4%	\$6,484	\$4,802	-25.9%	\$504	\$984	95.2%	\$9,189	\$8,393	-8.7%
Fulton County	\$7,186	\$5,975	-16.8%	\$3,951	\$3,078	-22.1%	\$302	\$773	156.1%	\$11,439	\$9,827	-14.1%
Gainesville City	\$5,053	\$3,446	-31.8%	\$4,993	\$3,762	-24.6%	\$688	\$1,044	51.7%	\$10,734	\$8,252	-23.1%
Gilmer County	\$3,366	\$4,658	38.4%	\$5,801	\$3,712	-36.0%	\$446	\$893	100.3%	\$9,613	\$9,263	-3.6%
Glascocock County	\$2,156	\$1,604	-25.6%	\$7,144	\$5,005	-29.9%	\$1,431	\$1,210	-15.5%	\$10,731	\$7,819	-27.1%
Glynn County	\$5,109	\$5,769	12.9%	\$4,899	\$2,732	-44.2%	\$605	\$1,083	78.9%	\$10,613	\$9,583	-9.7%
Gordon County	\$2,489	\$2,347	-5.7%	\$6,596	\$4,934	-25.2%	\$484	\$817	68.8%	\$9,569	\$8,097	-15.4%
Grady County	\$1,856	\$1,746	-5.9%	\$6,493	\$4,822	-25.7%	\$908	\$1,251	37.7%	\$9,258	\$7,819	-15.5%
Greene County	\$5,177	\$9,125	76.3%	\$5,319	\$2,029	-61.9%	\$1,209	\$1,643	35.8%	\$11,704	\$12,796	9.3%
Gwinnett County	\$4,350	\$3,326	-23.5%	\$5,271	\$3,989	-24.3%	\$246	\$671	172.8%	\$9,867	\$7,986	-19.1%
Habersham County	\$3,497	\$3,159	-9.7%	\$5,714	\$4,691	-17.9%	\$431	\$865	101.0%	\$9,642	\$8,715	-9.6%
Hall County	\$2,641	\$2,889	9.4%	\$5,566	\$3,965	-28.8%	\$327	\$900	175.5%	\$8,534	\$7,754	-9.1%
Hancock County	\$2,007	\$4,818	140.0%	\$6,429	\$3,834	-40.4%	\$1,169	\$1,639	40.2%	\$9,605	\$10,290	7.1%
Haralson County	\$2,006	\$2,816	40.4%	\$6,415	\$5,075	-20.9%	\$596	\$1,721	188.7%	\$9,017	\$9,613	6.6%
Harris County	\$3,275	\$4,323	32.0%	\$5,248	\$3,683	-29.8%	\$387	\$679	75.5%	\$8,909	\$8,685	-2.5%

*Appendix A-1 continues next page...*

**APPENDIX A-1 (CONTINUED). NIPA-ADJUSTED\* REVENUE PER FTE IN 2010 DOLLARS**

	2002 Local Revenue	2011 Local Revenue	2002- 2011 Percent Change	2002 State Revenue	2011 State Revenue	2002- 2011 Percent Change	2002 Federal Revenue	2011 Federal Revenue	2002- 2011 Percent Change	2002 Total Revenue	2011 Total Revenue	2002- 2011 Percent Change
State Totals	\$3,790	\$3,554	-6.2%	\$5,524	\$4,137	-25.1%	\$556	\$987	77.6%	\$9,870	\$8,679	-12.1%
District Average	\$2,813	\$3,038	11.7%	\$6,289	\$4,627	-26.1%	\$781	\$1,268	78.9%	\$9,883	\$8,933	-9.3%
Hart County	\$3,774	\$3,636	-3.7%	\$5,707	\$3,838	-32.7%	\$524	\$915	74.6%	\$10,005	\$8,388	-16.2%
Heard County	\$2,889	\$3,276	13.4%	\$5,666	\$4,643	-18.1%	\$543	\$965	77.5%	\$9,099	\$8,883	-2.4%
Henry County	\$3,441	\$2,850	-17.2%	\$4,866	\$4,284	-12.0%	\$248	\$768	209.8%	\$8,555	\$7,903	-7.6%
Houston County	\$2,658	\$2,730	2.7%	\$6,263	\$5,036	-19.6%	\$566	\$913	61.5%	\$9,486	\$8,680	-8.5%
Irwin County	\$2,324	\$2,287	-1.6%	\$7,745	\$5,751	-25.7%	\$1,145	\$1,299	13.4%	\$11,215	\$9,337	-16.7%
Jackson County	\$3,740	\$4,263	14.0%	\$5,715	\$4,037	-29.4%	\$536	\$815	52.2%	\$9,990	\$9,115	-8.8%
Jasper County	\$2,776	\$3,048	9.8%	\$5,753	\$4,146	-27.9%	\$860	\$1,465	70.4%	\$9,389	\$8,659	-7.8%
Jeff-Davis County	\$1,741	\$1,230	-29.3%	\$6,822	\$5,151	-24.5%	\$777	\$1,009	29.9%	\$9,340	\$7,390	-20.9%
Jefferson City	\$2,402	\$2,253	-6.2%	\$5,989	\$3,891	-35.0%	\$313	\$549	75.7%	\$8,703	\$6,694	-23.1%
Jefferson County	\$1,746	\$2,040	16.8%	\$6,223	\$5,168	-16.9%	\$1,084	\$1,311	20.9%	\$9,053	\$8,519	-5.9%
Jenkins County	\$898	\$1,867	107.9%	\$7,474	\$5,371	-28.1%	\$898	\$1,896	111.1%	\$9,270	\$9,134	-1.5%
Johnson County	\$1,581	\$2,173	37.5%	\$7,705	\$5,239	-32.0%	\$1,043	\$1,810	73.6%	\$10,329	\$9,222	-10.7%
Jones County	\$1,377	\$2,102	52.6%	\$5,941	\$5,147	-13.4%	\$447	\$870	94.3%	\$7,765	\$8,118	4.5%
Lamar County	\$2,615	\$3,094	18.3%	\$5,619	\$4,338	-22.8%	\$592	\$994	67.9%	\$8,826	\$8,426	-4.5%
Lanier County	\$1,658	\$1,906	15.0%	\$7,458	\$5,867	-21.3%	\$997	\$1,190	19.4%	\$10,112	\$8,963	-11.4%
Laurens County	\$1,902	\$1,644	-13.6%	\$6,423	\$4,844	-24.6%	\$577	\$912	58.0%	\$8,902	\$7,399	-16.9%
Lee County	\$1,809	\$2,157	19.2%	\$5,982	\$4,362	-27.1%	\$334	\$659	97.3%	\$8,125	\$7,178	-11.7%
Liberty County	\$1,526	\$1,710	12.0%	\$6,237	\$5,073	-18.7%	\$2,013	\$1,905	-5.3%	\$9,777	\$8,688	-11.1%
Lincoln County	\$1,857	\$3,570	92.3%	\$6,702	\$5,609	-16.3%	\$951	\$1,348	41.7%	\$9,510	\$10,527	10.7%
Long County	\$1,302	\$1,384	6.3%	\$6,080	\$4,625	-23.9%	\$927	\$1,139	22.9%	\$8,308	\$7,148	-14.0%
Lowndes County	\$2,064	\$2,113	2.4%	\$6,258	\$4,507	-28.0%	\$523	\$942	80.3%	\$8,845	\$7,562	-14.5%

*Appendix A-1 continues next page...*

**APPENDIX A-1 (CONTINUED). NIPA-ADJUSTED\* REVENUE PER FTE IN 2010 DOLLARS**

	2002 Local Revenue	2011 Local Revenue	2002- 2011 Percent Change	2002 State Revenue	2011 State Revenue	2002- 2011 Percent Change	2002 Federal Revenue	2011 Federal Revenue	2002- 2011 Percent Change	2002 Total Revenue	2011 Total Revenue	2002- 2011 Percent Change
State Totals	\$3,790	\$3,554	-6.2%	\$5,524	\$4,137	-25.1%	\$556	\$987	77.6%	\$9,870	\$8,679	-12.1%
District Average	\$2,813	\$3,038	11.7%	\$6,289	\$4,627	-26.1%	\$781	\$1,268	78.9%	\$9,883	\$8,933	-9.3%
Lumpkin County	\$3,379	\$3,645	7.9%	\$5,685	\$3,677	-35.3%	\$506	\$902	78.3%	\$9,570	\$8,224	-14.1%
Macon County	\$2,418	\$3,321	37.3%	\$6,813	\$4,801	-29.5%	\$1,224	\$2,084	70.3%	\$10,454	\$10,206	-2.4%
Madison County	\$2,381	\$2,571	8.0%	\$6,482	\$5,596	-13.7%	\$510	\$933	82.9%	\$9,374	\$9,100	-2.9%
Marietta City	\$5,628	\$5,441	-3.3%	\$4,637	\$3,544	-23.6%	\$676	\$1,204	78.1%	\$10,942	\$10,189	-6.9%
Marion County	\$1,535	\$2,402	56.5%	\$6,629	\$4,972	-25.0%	\$1,336	\$1,132	-15.3%	\$9,500	\$8,506	-10.5%
McDuffie County	\$2,020	\$2,439	20.8%	\$6,322	\$5,036	-20.3%	\$869	\$997	14.7%	\$9,211	\$8,472	-8.0%
McIntosh County	\$2,379	\$4,373	83.8%	\$5,767	\$3,208	-44.4%	\$698	\$1,248	78.6%	\$8,845	\$8,828	-0.2%
Meriwether County	\$2,450	\$2,823	15.2%	\$8,408	\$4,895	-41.8%	\$812	\$1,786	119.8%	\$11,670	\$9,503	-18.6%
Miller County	\$1,947	\$2,267	16.4%	\$7,395	\$5,072	-31.4%	\$929	\$1,505	62.0%	\$10,270	\$8,843	-13.9%
Mitchell County	\$2,897	\$3,688	27.3%	\$5,672	\$4,485	-20.9%	\$1,170	\$1,655	41.5%	\$9,738	\$9,828	0.9%
Monroe County	\$4,272	\$4,979	16.5%	\$4,797	\$3,702	-22.8%	\$540	\$914	69.4%	\$9,609	\$9,594	-0.1%
Montgomery County	\$1,574	\$2,093	33.0%	\$7,018	\$5,380	-23.3%	\$687	\$1,095	59.3%	\$9,278	\$8,567	-7.7%
Morgan County	\$3,900	\$3,680	-5.6%	\$5,591	\$3,871	-30.8%	\$513	\$824	60.6%	\$10,004	\$8,375	-16.3%
Murray County	\$1,905	\$1,700	-10.7%	\$6,085	\$4,815	-20.9%	\$460	\$927	101.5%	\$8,450	\$7,442	-11.9%
Muscogee County	\$3,055	\$3,089	1.1%	\$6,138	\$4,966	-19.1%	\$641	\$1,460	127.5%	\$9,834	\$9,515	-3.2%
Newton County	\$3,037	\$2,333	-23.2%	\$5,973	\$4,659	-22.0%	\$390	\$894	129.3%	\$9,401	\$7,886	-16.1%
Oconee County	\$3,022	\$3,803	25.8%	\$6,375	\$3,984	-37.5%	\$272	\$554	103.6%	\$9,670	\$8,341	-13.7%
Oglethorpe County	\$2,365	\$3,124	32.1%	\$6,692	\$5,140	-23.2%	\$835	\$695	-16.7%	\$9,892	\$8,959	-9.4%
Paulding County	\$2,516	\$2,081	-17.3%	\$5,923	\$4,459	-24.7%	\$233	\$579	148.6%	\$8,672	\$7,120	-17.9%
Peach County	\$1,809	\$2,616	44.6%	\$6,185	\$4,457	-27.9%	\$884	\$1,728	95.5%	\$8,878	\$8,800	-0.9%

*Appendix A-1 continues next page...*

**APPENDIX A-1 (CONTINUED). NIPA-ADJUSTED\* REVENUE PER FTE IN 2010 DOLLARS**

	<b>2002 Local Revenue</b>	<b>2011 Local Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 State Revenue</b>	<b>2011 State Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Federal Revenue</b>	<b>2011 Federal Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Total Revenue</b>	<b>2011 Total Revenue</b>	<b>2002- 2011 Percent Change</b>
State Totals	\$3,790	\$3,554	-6.2%	\$5,524	\$4,137	-25.1%	\$556	\$987	77.6%	\$9,870	\$8,679	-12.1%
District Average	\$2,813	\$3,038	11.7%	\$6,289	\$4,627	-26.1%	\$781	\$1,268	78.9%	\$9,883	\$8,933	-9.3%
Pelham City	\$602	\$681	13.1%	\$7,615	\$7,123	-6.5%	\$755	\$1,309	73.5%	\$8,971	\$9,112	1.6%
Pickens County	\$4,361	\$5,004	14.7%	\$6,108	\$3,773	-38.2%	\$456	\$794	74.0%	\$10,926	\$9,571	-12.4%
Pierce County	\$1,729	\$1,727	-0.1%	\$6,368	\$5,226	-17.9%	\$671	\$958	42.9%	\$8,767	\$7,910	-9.8%
Pike County	\$1,570	\$1,842	17.4%	\$5,600	\$4,026	-28.1%	\$391	\$595	52.1%	\$7,561	\$6,463	-14.5%
Polk County	\$1,901	\$1,789	-5.9%	\$6,512	\$5,118	-21.4%	\$604	\$1,062	75.7%	\$9,018	\$7,969	-11.6%
Pulaski County	\$2,368	\$2,501	5.6%	\$6,863	\$5,463	-20.4%	\$769	\$2,177	183.2%	\$10,000	\$10,141	1.4%
Putnam County	\$4,496	\$6,045	34.4%	\$4,938	\$3,244	-34.3%	\$747	\$1,204	61.2%	\$10,181	\$10,493	3.1%
Quitman County	\$4,160	\$3,375	-18.9%	\$10,294	\$5,703	-44.6%	\$1,462	\$2,559	75.0%	\$15,915	\$11,637	-26.9%
Rabun County	\$5,396	\$7,644	41.7%	\$4,203	\$2,792	-33.6%	\$584	\$1,198	105.1%	\$10,183	\$11,634	14.3%
Randolph County	\$2,357	\$2,447	3.8%	\$8,073	\$5,060	-37.3%	\$1,935	\$2,127	9.9%	\$12,365	\$9,635	-22.1%
Richmond County	\$3,253	\$2,593	-20.3%	\$5,654	\$4,512	-20.2%	\$735	\$1,486	102.3%	\$9,641	\$8,591	-10.9%
Rockdale County	\$3,819	\$4,041	5.8%	\$5,375	\$4,101	-23.7%	\$321	\$970	202.2%	\$9,515	\$9,112	-4.2%
Rome City	\$3,187	\$3,203	0.5%	\$5,882	\$4,442	-24.5%	\$605	\$1,062	75.5%	\$9,674	\$8,707	-10.0%
Schley County	\$1,608	\$1,714	6.6%	\$6,342	\$4,765	-24.9%	\$589	\$848	43.9%	\$8,539	\$7,327	-14.2%
Screven County	\$1,655	\$2,276	37.5%	\$7,942	\$5,154	-35.1%	\$768	\$1,294	68.5%	\$10,365	\$8,724	-15.8%
Seminole County	\$2,199	\$2,653	20.6%	\$6,822	\$4,891	-28.3%	\$762	\$1,505	97.5%	\$9,784	\$9,050	-7.5%
Social Circle City	\$2,059	\$2,546	23.7%	\$7,167	\$5,358	-25.2%	\$586	\$1,342	129.2%	\$9,811	\$9,246	-5.8%
Spalding County	\$3,067	\$2,641	-13.9%	\$5,971	\$4,501	-24.6%	\$693	\$1,109	60.1%	\$9,731	\$8,251	-15.2%
Stephens County	\$2,744	\$3,178	15.8%	\$6,294	\$5,084	-19.2%	\$636	\$1,186	86.6%	\$9,673	\$9,448	-2.3%
Stewart County	\$2,866	\$3,521	22.9%	\$8,206	\$4,783	-41.7%	\$1,216	\$3,303	171.7%	\$12,287	\$11,607	-5.5%

*Appendix A-1 continues next page...*

**APPENDIX A-1 (CONTINUED). NIPA-ADJUSTED\* REVENUE PER FTE IN 2010 DOLLARS**

	<b>2002 Local Revenue</b>	<b>2011 Local Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 State Revenue</b>	<b>2011 State Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Federal Revenue</b>	<b>2011 Federal Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Total Revenue</b>	<b>2011 Total Revenue</b>	<b>2002- 2011 Percent Change</b>
State Totals	\$3,790	\$3,554	-6.2%	\$5,524	\$4,137	-25.1%	\$556	\$987	77.6%	\$9,870	\$8,679	-12.1%
District Average	\$2,813	\$3,038	11.7%	\$6,289	\$4,627	-26.1%	\$781	\$1,268	78.9%	\$9,883	\$8,933	-9.3%
Sumter County	\$2,106	\$2,712	28.8%	\$6,153	\$4,614	-25.0%	\$863	\$1,610	86.6%	\$9,122	\$8,936	-2.0%
Talbot County	\$2,892	\$5,155	78.3%	\$6,821	\$4,611	-32.4%	\$1,559	\$2,290	46.9%	\$11,271	\$12,056	7.0%
Taliaferro County	\$4,213	\$6,591	56.4%	\$9,646	\$6,101	-36.8%	\$3,965	\$1,791	-54.8%	\$17,825	\$14,483	-18.7%
Tattnall County	\$1,540	\$1,604	4.1%	\$6,646	\$5,136	-22.7%	\$844	\$1,403	66.3%	\$9,030	\$8,143	-9.8%
Taylor County	\$1,379	\$1,947	41.2%	\$6,531	\$5,314	-18.6%	\$784	\$2,048	161.3%	\$8,695	\$9,310	7.1%
Telfair County	\$1,775	\$2,430	36.9%	\$6,812	\$4,800	-29.5%	\$972	\$1,625	67.2%	\$9,559	\$8,856	-7.4%
Terrell County	\$1,504	\$2,636	75.3%	\$6,754	\$4,866	-28.0%	\$1,120	\$1,954	74.5%	\$9,378	\$9,456	0.8%
Thomas County	\$1,773	\$2,356	32.9%	\$6,437	\$4,709	-26.9%	\$715	\$1,047	46.5%	\$8,925	\$8,111	-9.1%
Thomaston Upson Co.	\$2,078	\$2,039	-1.9%	\$6,028	\$4,580	-24.0%	\$555	\$1,109	99.7%	\$8,662	\$7,728	-10.8%
Thomasville City	\$3,309	\$3,977	20.2%	\$6,385	\$3,887	-39.1%	\$984	\$1,706	73.4%	\$10,678	\$9,571	-10.4%
Tift County	\$2,020	\$1,898	-6.1%	\$5,983	\$4,800	-19.8%	\$620	\$1,500	141.9%	\$8,623	\$8,198	-4.9%
Toombs County	\$1,372	\$1,327	-3.2%	\$6,517	\$5,162	-20.8%	\$812	\$1,464	80.4%	\$8,701	\$7,953	-8.6%
Towns County	\$3,797	\$5,482	44.4%	\$5,181	\$2,985	-42.4%	\$552	\$1,316	138.2%	\$9,530	\$9,783	2.7%
Treutlen County	\$943	\$1,248	32.4%	\$7,544	\$4,839	-35.9%	\$1,124	\$1,469	30.7%	\$9,610	\$7,556	-21.4%
Trion City	\$1,383	\$904	-34.7%	\$6,488	\$5,688	-12.3%	\$464	\$729	57.2%	\$8,335	\$7,321	-12.2%
Troup County	\$3,066	\$3,194	4.2%	\$6,009	\$4,651	-22.6%	\$596	\$1,028	72.4%	\$9,671	\$8,873	-8.3%
Turner County	\$1,708	\$2,042	19.6%	\$7,114	\$5,195	-27.0%	\$1,707	\$2,358	38.1%	\$10,529	\$9,596	-8.9%
Twiggs County	\$3,728	\$3,614	-3.1%	\$6,290	\$4,598	-26.9%	\$1,005	\$2,809	179.5%	\$11,023	\$11,022	0.0%
Union County	\$2,948	\$4,765	61.6%	\$6,825	\$3,683	-46.0%	\$935	\$1,248	33.5%	\$10,708	\$9,696	-9.5%
Valdosta City	\$2,435	\$3,346	37.4%	\$5,342	\$4,119	-22.9%	\$833	\$1,411	69.3%	\$8,610	\$8,875	3.1%

*Appendix A-1 continues next page...*

**APPENDIX A-1 (CONTINUED). NIPA-ADJUSTED\* REVENUE PER FTE IN 2010 DOLLARS**

	<b>2002 Local Revenue</b>	<b>2011 Local Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 State Revenue</b>	<b>2011 State Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Federal Revenue</b>	<b>2011 Federal Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Total Revenue</b>	<b>2011 Total Revenue</b>	<b>2002- 2011 Percent Change</b>
State Totals	\$3,790	\$3,554	-6.2%	\$5,524	\$4,137	-25.1%	\$556	\$987	77.6%	\$9,870	\$8,679	-12.1%
District Average	\$2,813	\$3,038	11.7%	\$6,289	\$4,627	-26.1%	\$781	\$1,268	78.9%	\$9,883	\$8,933	-9.3%
Vidalia City	\$2,107	\$1,662	-21.1%	\$6,580	\$4,332	-34.2%	\$810	\$1,094	35.1%	\$9,497	\$7,088	-25.4%
Walker County	\$2,553	\$2,612	2.3%	\$6,290	\$5,335	-15.2%	\$587	\$1,260	114.7%	\$9,430	\$9,207	-2.4%
Walton County	\$4,141	\$3,332	-19.6%	\$5,515	\$3,905	-29.2%	\$454	\$1,027	126.0%	\$10,110	\$8,263	-18.3%
Ware County	\$3,032	\$2,060	-32.0%	\$7,025	\$5,541	-21.1%	\$769	\$1,354	76.0%	\$10,826	\$8,955	-17.3%
Warren County	\$2,661	\$3,689	38.7%	\$6,984	\$4,721	-32.4%	\$891	\$1,812	103.4%	\$10,535	\$10,223	-3.0%
Washington County	\$3,363	\$3,500	4.1%	\$5,908	\$3,894	-34.1%	\$777	\$1,579	103.2%	\$10,048	\$8,972	-10.7%
Wayne County	\$2,170	\$2,180	0.5%	\$6,176	\$4,541	-26.5%	\$614	\$978	59.4%	\$8,959	\$7,699	-14.1%
Webster County	\$3,121	\$2,983	-4.4%	\$7,817	\$5,525	-29.3%	\$830	\$1,334	60.8%	\$11,767	\$9,842	-16.4%
Wheeler County	\$1,695	\$1,961	15.7%	\$7,031	\$5,679	-19.2%	\$972	\$1,424	46.5%	\$9,698	\$9,064	-6.5%
White County	\$3,585	\$4,029	12.4%	\$5,658	\$4,310	-23.8%	\$511	\$1,087	112.8%	\$9,753	\$9,427	-3.3%
Whitfield County	\$2,845	\$1,989	-30.1%	\$6,115	\$4,758	-22.2%	\$394	\$708	79.7%	\$9,355	\$7,455	-20.3%
Wilcox County	\$1,615	\$1,686	4.4%	\$7,317	\$5,525	-24.5%	\$953	\$1,261	32.3%	\$9,885	\$8,472	-14.3%
Wilkes County	\$2,894	\$4,049	39.9%	\$6,285	\$5,032	-19.9%	\$805	\$1,496	85.8%	\$9,984	\$10,577	5.9%
Wilkinson County	\$3,686	\$4,701	27.5%	\$5,858	\$4,074	-30.5%	\$793	\$2,427	206.0%	\$10,337	\$11,202	8.4%
Worth County	\$1,667	\$2,051	23.0%	\$6,380	\$4,786	-25.0%	\$811	\$1,175	44.9%	\$8,859	\$8,013	-9.6%

\*This table uses the National Income Products Account (NIPA) table 3.9.4, the price index for state and local government consumption expenditures and gross investment. This index recorded significant growth in the cost of government services in the first part of the decade and a flattening/decline in the later part. The index is arguably the more accurate index to measure real dollar state and local revenues and expenditures; however, because of a significant difference between this and an index such as the Consumer Price Index(CPI), we provide the CPI based numbers in a following table for reference.

**APPENDIX A-2. CPI-SE-ADJUSTED\* REVENUE PER FTE IN 2010 DOLLARS**

	<b>2002 Local Revenue</b>	<b>2011 Local Revenue</b>	<b>2002-2011 Percent Change</b>	<b>2002 State Revenue</b>	<b>2011 State Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Federal Revenue</b>	<b>2011 Federal Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Total Revenue</b>	<b>2011 Total Revenue</b>	<b>2002- 2011 Percent Change</b>
State Totals	\$3,356	\$3,563	6.2%	\$4,890	\$4,147	-15.2%	\$492	\$990	101.1%	\$8,738	\$8,700	-0.4%
District Average	\$2,490	\$3,046	26.4%	\$5,567	\$4,638	-16.4%	\$691	\$1,271	102.6%	\$8,749	\$8,955	2.7%
Appling County	\$3,493	\$3,151	-9.8%	\$5,106	\$4,853	-4.9%	\$1,232	\$1,330	8.0%	\$9,831	\$9,335	-5.1%
Atkinson County	\$1,087	\$1,185	9.0%	\$6,025	\$6,055	0.5%	\$827	\$1,300	57.2%	\$7,939	\$8,540	7.6%
Atlanta Public Schools	\$7,925	\$8,845	11.6%	\$4,029	\$2,574	-36.1%	\$971	\$1,631	67.9%	\$12,925	\$13,050	1.0%
Bacon County	\$1,456	\$1,547	6.2%	\$5,989	\$5,597	-6.5%	\$742	\$1,084	46.2%	\$8,186	\$8,228	0.5%
Baker County	\$6,115	\$6,492	6.2%	\$7,454	\$5,512	-26.1%	\$2,969	\$1,986	-33.1%	\$16,537	\$13,990	-15.4%
Baldwin County	\$1,813	\$3,050	68.3%	\$5,766	\$4,368	-24.2%	\$588	\$1,325	125.3%	\$8,167	\$8,743	7.1%
Banks County	\$2,680	\$2,564	-4.3%	\$4,726	\$4,416	-6.6%	\$395	\$1,111	181.2%	\$7,802	\$8,091	3.7%
Barrow County	\$2,717	\$2,452	-9.8%	\$5,348	\$4,507	-15.7%	\$425	\$785	84.7%	\$8,490	\$7,744	-8.8%
Bartow County	\$2,584	\$2,712	5.0%	\$5,498	\$4,934	-10.3%	\$313	\$741	136.7%	\$8,396	\$8,388	-0.1%
Ben-Hill County	\$1,727	\$1,672	-3.2%	\$5,835	\$5,215	-10.6%	\$622	\$1,297	108.6%	\$8,183	\$8,184	0.0%
Berrien County	\$1,147	\$1,489	29.8%	\$5,576	\$5,424	-2.7%	\$1,010	\$1,384	37.0%	\$7,733	\$8,297	7.3%
Bibb County	\$2,893	\$3,230	11.6%	\$4,588	\$3,978	-13.3%	\$670	\$1,751	161.5%	\$8,150	\$8,959	9.9%
Bleckley County	\$1,348	\$1,452	7.7%	\$6,105	\$5,588	-8.5%	\$587	\$1,707	190.7%	\$8,041	\$8,746	8.8%
Brantley County	\$1,188	\$1,193	0.5%	\$5,996	\$5,278	-12.0%	\$452	\$918	103.0%	\$7,636	\$7,389	-3.2%
Bremen City	\$1,283	\$2,039	58.9%	\$5,857	\$4,968	-15.2%	\$462	\$644	39.2%	\$7,603	\$7,650	0.6%
Brooks County	\$1,853	\$2,584	39.5%	\$5,703	\$4,382	-23.2%	\$857	\$1,647	92.1%	\$8,413	\$8,613	2.4%
Bryan County	\$2,341	\$2,771	18.4%	\$5,125	\$4,062	-20.7%	\$388	\$626	61.3%	\$7,854	\$7,459	-5.0%
Buford City	\$5,962	\$5,610	-5.9%	\$4,673	\$3,554	-24.0%	\$834	\$525	-37.0%	\$11,469	\$9,689	-15.5%
Bulloch County	\$2,568	\$3,044	18.5%	\$5,692	\$4,507	-20.8%	\$636	\$1,030	61.9%	\$8,897	\$8,581	-3.5%

*Appendix A-2 continues next page...*



**APPENDIX A-2 (CONTINUED). CPI-SE-ADJUSTED\* REVENUE PER FTE IN 2010 DOLLARS**

	<b>2002 Local Revenue</b>	<b>2011 Local Revenue</b>	<b>2002-2011 Percent Change</b>	<b>2002 State Revenue</b>	<b>2011 State Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Federal Revenue</b>	<b>2011 Federal Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Total Revenue</b>	<b>2011 Total Revenue</b>	<b>2002- 2011 Percent Change</b>
State Totals	\$3,356	\$3,563	6.2%	\$4,890	\$4,147	-15.2%	\$492	\$990	101.1%	\$8,738	\$8,700	-0.4%
District Average	\$2,490	\$3,046	26.4%	\$5,567	\$4,638	-16.4%	\$691	\$1,271	102.6%	\$8,749	\$8,955	2.7%
Burke County	\$5,639	\$4,831	-14.3%	\$3,450	\$3,682	6.7%	\$864	\$1,598	85.1%	\$9,952	\$10,111	1.6%
Butts County	\$2,662	\$3,061	15.0%	\$5,021	\$4,240	-15.6%	\$540	\$963	78.4%	\$8,223	\$8,264	0.5%
Calhoun City	\$3,363	\$2,892	-14.0%	\$4,423	\$3,688	-16.6%	\$345	\$757	119.1%	\$8,131	\$7,337	-9.8%
Calhoun County	\$2,786	\$3,450	23.8%	\$8,025	\$4,994	-37.8%	\$1,083	\$2,019	86.3%	\$11,894	\$10,462	-12.0%
Camden County	\$1,531	\$2,593	69.3%	\$5,453	\$4,340	-20.4%	\$1,348	\$1,540	14.2%	\$8,332	\$8,472	1.7%
Candler County	\$1,505	\$1,633	8.5%	\$5,820	\$5,250	-9.8%	\$752	\$1,496	98.8%	\$8,077	\$8,379	3.7%
Carroll County	\$2,345	\$2,330	-0.7%	\$5,460	\$5,002	-8.4%	\$437	\$899	105.7%	\$8,242	\$8,230	-0.1%
Carrollton City	\$3,139	\$2,894	-7.8%	\$4,732	\$3,789	-19.9%	\$439	\$1,314	199.4%	\$8,310	\$7,997	-3.8%
Cartersville City	\$4,090	\$3,978	-2.7%	\$4,070	\$4,037	-0.8%	\$421	\$802	90.7%	\$8,581	\$8,818	2.8%
Catoosa County	\$2,026	\$2,579	27.3%	\$5,331	\$5,046	-5.3%	\$477	\$778	63.0%	\$7,834	\$8,402	7.2%
Charlton County	\$1,647	\$3,173	92.7%	\$5,754	\$4,470	-22.3%	\$512	\$1,235	141.3%	\$7,912	\$8,879	12.2%
Chatham County	\$3,806	\$4,806	26.3%	\$4,527	\$3,349	-26.0%	\$714	\$1,121	57.0%	\$9,047	\$9,276	2.5%
Chattahoochee County	\$1,361	\$1,405	3.2%	\$7,900	\$6,463	-18.2%	\$1,755	\$1,723	-1.8%	\$11,016	\$9,591	-12.9%
Chattooga County	\$2,307	\$2,512	8.9%	\$6,439	\$4,768	-26.0%	\$964	\$1,424	47.7%	\$9,711	\$8,703	-10.4%
Cherokee County	\$3,256	\$3,359	3.2%	\$4,645	\$4,382	-5.7%	\$234	\$682	191.0%	\$8,135	\$8,423	3.5%
Chickamauga City	\$787	\$1,498	90.5%	\$5,511	\$4,450	-19.3%	\$237	\$452	90.4%	\$6,535	\$6,400	-2.1%
Clarke County	\$4,479	\$5,841	30.4%	\$4,895	\$4,148	-15.3%	\$704	\$1,803	156.1%	\$10,079	\$11,792	17.0%
Clay County	\$2,238	\$4,500	101.1%	\$8,368	\$5,944	-29.0%	\$2,608	\$4,000	53.4%	\$13,214	\$14,445	9.3%
Clayton County	\$2,844	\$2,816	-1.0%	\$4,528	\$4,088	-9.7%	\$376	\$789	109.9%	\$7,748	\$7,693	-0.7%

*Appendix A-2 continues next page...*

**APPENDIX A-2 (CONTINUED). CPI-SE-ADJUSTED\* REVENUE PER FTE IN 2010 DOLLARS**

	<b>2002 Local Revenue</b>	<b>2011 Local Revenue</b>	<b>2002-2011 Percent Change</b>	<b>2002 State Revenue</b>	<b>2011 State Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Federal Revenue</b>	<b>2011 Federal Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Total Revenue</b>	<b>2011 Total Revenue</b>	<b>2002- 2011 Percent Change</b>
State Totals	\$3,356	\$3,563	6.2%	\$4,890	\$4,147	-15.2%	\$492	\$990	101.1%	\$8,738	\$8,700	-0.4%
District Average	\$2,490	\$3,046	26.4%	\$5,567	\$4,638	-16.4%	\$691	\$1,271	102.6%	\$8,749	\$8,955	2.7%
Clinch County	\$1,893	\$2,952	56.0%	\$6,298	\$4,825	-23.4%	\$883	\$1,203	36.2%	\$9,074	\$8,980	-1.0%
Cobb County	\$3,916	\$3,922	0.2%	\$4,153	\$3,574	-13.9%	\$287	\$740	158.1%	\$8,355	\$8,236	-1.4%
Coffee County	\$1,750	\$1,771	1.2%	\$5,869	\$5,237	-10.8%	\$557	\$1,198	114.9%	\$8,176	\$8,206	0.4%
Colquitt County	\$1,537	\$1,496	-2.7%	\$6,231	\$5,552	-10.9%	\$769	\$1,138	48.1%	\$8,536	\$8,187	-4.1%
Columbia County	\$2,457	\$2,942	19.7%	\$4,830	\$4,104	-15.0%	\$246	\$589	139.2%	\$7,534	\$7,635	1.3%
Commerce City	\$2,013	\$2,167	7.7%	\$5,497	\$5,372	-2.3%	\$300	\$699	133.3%	\$7,810	\$8,238	5.5%
Cook County	\$1,515	\$1,832	20.9%	\$5,555	\$4,981	-10.3%	\$602	\$1,230	104.5%	\$7,672	\$8,043	4.8%
Coweta County	\$2,937	\$3,353	14.1%	\$5,095	\$3,986	-21.8%	\$335	\$715	113.5%	\$8,368	\$8,054	-3.7%
Crawford County	\$2,156	\$2,235	3.7%	\$5,710	\$4,828	-15.4%	\$417	\$1,185	184.4%	\$8,282	\$8,248	-0.4%
Crisp County	\$1,714	\$2,132	24.4%	\$5,773	\$5,012	-13.2%	\$883	\$1,598	80.9%	\$8,370	\$8,741	4.4%
Dade County	\$1,881	\$2,355	25.2%	\$5,731	\$4,777	-16.6%	\$677	\$1,183	74.7%	\$8,289	\$8,316	0.3%
Dalton City	\$4,609	\$3,796	-17.6%	\$4,530	\$4,200	-7.3%	\$495	\$970	96.1%	\$9,634	\$8,967	-6.9%
Dawson County	\$3,921	\$5,441	38.8%	\$4,355	\$3,554	-18.4%	\$335	\$831	148.0%	\$8,611	\$9,826	14.1%
DeKalb County	\$4,611	\$4,833	4.8%	\$4,240	\$3,598	-15.2%	\$402	\$995	147.4%	\$9,254	\$9,426	1.9%
Decatur City	\$8,037	\$8,689	8.1%	\$5,627	\$4,003	-28.9%	\$717	\$899	25.4%	\$14,381	\$13,591	-5.5%
Decatur County	\$1,712	\$2,050	19.7%	\$5,634	\$4,684	-16.9%	\$649	\$1,515	133.4%	\$7,996	\$8,248	3.2%
Dodge County	\$1,075	\$1,417	31.8%	\$6,159	\$5,359	-13.0%	\$742	\$1,533	106.6%	\$7,976	\$8,309	4.2%
Dooly County	\$3,158	\$3,145	-0.4%	\$6,508	\$4,824	-25.9%	\$1,068	\$2,775	159.8%	\$10,734	\$10,744	0.1%
Dougherty County	\$2,500	\$2,641	5.6%	\$5,174	\$4,653	-10.1%	\$784	\$1,370	74.7%	\$8,458	\$8,664	2.4%

*Appendix A-2 continues next page...*

**APPENDIX A-2 (CONTINUED). CPI-SE-ADJUSTED\* REVENUE PER FTE IN 2010 DOLLARS**

	<b>2002 Local Revenue</b>	<b>2011 Local Revenue</b>	<b>2002-2011 Percent Change</b>	<b>2002 State Revenue</b>	<b>2011 State Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Federal Revenue</b>	<b>2011 Federal Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Total Revenue</b>	<b>2011 Total Revenue</b>	<b>2002- 2011 Percent Change</b>
State Totals	\$3,356	\$3,563	6.2%	\$4,890	\$4,147	-15.2%	\$492	\$990	101.1%	\$8,738	\$8,700	-0.4%
District Average	\$2,490	\$3,046	26.4%	\$5,567	\$4,638	-16.4%	\$691	\$1,271	102.6%	\$8,749	\$8,955	2.7%
Douglas County	\$2,972	\$2,716	-8.6%	\$5,075	\$4,181	-17.6%	\$323	\$940	190.8%	\$8,370	\$7,837	-6.4%
Dublin City	\$2,556	\$3,069	20.1%	\$6,162	\$4,405	-28.5%	\$867	\$2,081	140.1%	\$9,584	\$9,555	-0.3%
Early County	\$1,921	\$2,719	41.6%	\$6,067	\$5,232	-13.8%	\$737	\$2,211	200.0%	\$8,725	\$10,162	16.5%
Echols County	\$2,118	\$2,111	-0.3%	\$5,597	\$5,402	-3.5%	\$577	\$1,281	122.2%	\$8,291	\$8,794	6.1%
Effingham County	\$1,729	\$2,473	43.1%	\$5,451	\$4,745	-13.0%	\$379	\$806	112.5%	\$7,560	\$8,024	6.1%
Elbert County	\$2,278	\$2,735	20.1%	\$5,618	\$5,477	-2.5%	\$497	\$1,262	154.0%	\$8,392	\$9,474	12.9%
Emanuel County	\$938	\$1,457	55.4%	\$6,117	\$5,598	-8.5%	\$808	\$1,687	108.7%	\$7,863	\$8,742	11.2%
Evans County	\$1,333	\$1,874	40.6%	\$6,913	\$5,199	-24.8%	\$805	\$1,576	95.8%	\$9,051	\$8,649	-4.4%
Fannin County	\$2,547	\$5,123	101.1%	\$5,385	\$4,067	-24.5%	\$698	\$1,040	48.9%	\$8,630	\$10,230	18.5%
Fayette County	\$3,726	\$4,392	17.9%	\$4,580	\$3,854	-15.8%	\$183	\$560	206.3%	\$8,489	\$8,806	3.7%
Floyd County	\$2,821	\$3,188	13.0%	\$5,053	\$5,790	14.6%	\$334	\$974	191.8%	\$8,208	\$9,951	21.2%
Forsyth County	\$4,362	\$3,599	-17.5%	\$4,277	\$3,461	-19.1%	\$209	\$467	123.8%	\$8,847	\$7,527	-14.9%
Franklin County	\$1,948	\$2,613	34.1%	\$5,740	\$4,814	-16.1%	\$446	\$986	121.0%	\$8,135	\$8,413	3.4%
Fulton County	\$6,362	\$5,990	-5.8%	\$3,498	\$3,085	-11.8%	\$267	\$775	190.0%	\$10,127	\$9,851	-2.7%
Gainesville City	\$4,473	\$3,454	-22.8%	\$4,420	\$3,772	-14.7%	\$609	\$1,046	71.8%	\$9,503	\$8,272	-13.0%
Gilmer County	\$2,980	\$4,669	56.7%	\$5,136	\$3,721	-27.5%	\$395	\$895	126.8%	\$8,511	\$9,286	9.1%
Glascocock County	\$1,908	\$1,608	-15.7%	\$6,325	\$5,017	-20.7%	\$1,267	\$1,212	-4.3%	\$9,500	\$7,838	-17.5%
Glynn County	\$4,523	\$5,783	27.9%	\$4,337	\$2,738	-36.9%	\$536	\$1,085	102.5%	\$9,395	\$9,606	2.2%
Gordon County	\$2,203	\$2,352	6.8%	\$5,840	\$4,946	-15.3%	\$428	\$819	91.2%	\$8,471	\$8,117	-4.2%

*Appendix A-2 continues next page...*

**APPENDIX A-2 (CONTINUED). CPI-SE-ADJUSTED\* REVENUE PER FTE IN 2010 DOLLARS**

	<b>2002 Local Revenue</b>	<b>2011 Local Revenue</b>	<b>2002-2011 Percent Change</b>	<b>2002 State Revenue</b>	<b>2011 State Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Federal Revenue</b>	<b>2011 Federal Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Total Revenue</b>	<b>2011 Total Revenue</b>	<b>2002- 2011 Percent Change</b>
State Totals	\$3,356	\$3,563	6.2%	\$4,890	\$4,147	-15.2%	\$492	\$990	101.1%	\$8,738	\$8,700	-0.4%
District Average	\$2,490	\$3,046	26.4%	\$5,567	\$4,638	-16.4%	\$691	\$1,271	102.6%	\$8,749	\$8,955	2.7%
Grady County	\$1,643	\$1,750	6.5%	\$5,749	\$4,834	-15.9%	\$804	\$1,254	55.9%	\$8,196	\$7,839	-4.4%
Greene County	\$4,583	\$9,147	99.6%	\$4,709	\$2,034	-56.8%	\$1,070	\$1,647	53.8%	\$10,362	\$12,828	23.8%
Gwinnett County	\$3,851	\$3,335	-13.4%	\$4,667	\$3,998	-14.3%	\$218	\$673	208.9%	\$8,735	\$8,006	-8.4%
Habersham County	\$3,096	\$3,166	2.3%	\$5,059	\$4,702	-7.0%	\$381	\$868	127.6%	\$8,536	\$8,737	2.4%
Hall County	\$2,338	\$2,896	23.9%	\$4,927	\$3,974	-19.3%	\$289	\$903	212.0%	\$7,555	\$7,773	2.9%
Hancock County	\$1,777	\$4,830	171.8%	\$5,692	\$3,843	-32.5%	\$1,035	\$1,643	58.8%	\$8,504	\$10,316	21.3%
Haralson County	\$1,776	\$2,823	59.0%	\$5,679	\$5,088	-10.4%	\$528	\$1,725	226.9%	\$7,983	\$9,636	20.7%
Harris County	\$2,899	\$4,334	49.5%	\$4,646	\$3,692	-20.5%	\$342	\$680	98.8%	\$7,888	\$8,706	10.4%
Hart County	\$3,341	\$3,644	9.1%	\$5,052	\$3,847	-23.9%	\$464	\$917	97.6%	\$8,858	\$8,409	-5.1%
Heard County	\$2,558	\$3,284	28.4%	\$5,016	\$4,654	-7.2%	\$481	\$967	101.0%	\$8,055	\$8,905	10.6%
Henry County	\$3,047	\$2,857	-6.2%	\$4,308	\$4,295	-0.3%	\$220	\$770	250.8%	\$7,574	\$7,922	4.6%
Houston County	\$2,353	\$2,737	16.3%	\$5,544	\$5,048	-8.9%	\$501	\$916	82.9%	\$8,398	\$8,701	3.6%
Irwin County	\$2,058	\$2,293	11.4%	\$6,857	\$5,765	-15.9%	\$1,014	\$1,302	28.4%	\$9,928	\$9,360	-5.7%
Jackson County	\$3,311	\$4,273	29.1%	\$5,059	\$4,046	-20.0%	\$474	\$817	72.3%	\$8,844	\$9,137	3.3%
Jasper County	\$2,457	\$3,056	24.3%	\$5,094	\$4,156	-18.4%	\$761	\$1,468	92.9%	\$8,312	\$8,680	4.4%
Jeff Davis County	\$1,541	\$1,233	-20.0%	\$6,040	\$5,163	-14.5%	\$688	\$1,011	47.1%	\$8,268	\$7,408	-10.4%
Jefferson City	\$2,126	\$2,259	6.2%	\$5,302	\$3,901	-26.4%	\$277	\$550	98.9%	\$7,705	\$6,710	-12.9%
Jefferson County	\$1,546	\$2,045	32.3%	\$5,509	\$5,181	-6.0%	\$960	\$1,314	36.9%	\$8,014	\$8,540	6.6%
Jenkins County	\$795	\$1,872	135.4%	\$6,617	\$5,384	-18.6%	\$795	\$1,900	139.1%	\$8,207	\$9,156	11.6%

*Appendix A-2 continues next page...*

**APPENDIX A-2 (CONTINUED). CPI-SE-ADJUSTED\* REVENUE PER FTE IN 2010 DOLLARS**

	<b>2002 Local Revenue</b>	<b>2011 Local Revenue</b>	<b>2002-2011 Percent Change</b>	<b>2002 State Revenue</b>	<b>2011 State Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Federal Revenue</b>	<b>2011 Federal Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Total Revenue</b>	<b>2011 Total Revenue</b>	<b>2002- 2011 Percent Change</b>
State Totals	\$3,356	\$3,563	6.2%	\$4,890	\$4,147	-15.2%	\$492	\$990	101.1%	\$8,738	\$8,700	-0.4%
District Average	\$2,490	\$3,046	26.4%	\$5,567	\$4,638	-16.4%	\$691	\$1,271	102.6%	\$8,749	\$8,955	2.7%
Johnson County	\$1,399	\$2,178	55.7%	\$6,822	\$5,252	-23.0%	\$923	\$1,814	96.5%	\$9,144	\$9,244	1.1%
Jones County	\$1,219	\$2,107	72.8%	\$5,259	\$5,159	-1.9%	\$396	\$872	120.1%	\$6,874	\$8,138	18.4%
Lamar County	\$2,315	\$3,102	34.0%	\$4,974	\$4,348	-12.6%	\$524	\$996	90.1%	\$7,814	\$8,446	8.1%
Lanier County	\$1,467	\$1,911	30.2%	\$6,603	\$5,881	-10.9%	\$882	\$1,192	35.2%	\$8,952	\$8,985	0.4%
Laurens County	\$1,684	\$1,648	-2.1%	\$5,686	\$4,855	-14.6%	\$511	\$914	78.9%	\$7,881	\$7,418	-5.9%
Lee County	\$1,602	\$2,162	35.0%	\$5,295	\$4,373	-17.4%	\$296	\$661	123.4%	\$7,193	\$7,195	0.0%
Liberty County	\$1,351	\$1,714	26.8%	\$5,522	\$5,085	-7.9%	\$1,782	\$1,910	7.2%	\$8,655	\$8,709	0.6%
Lincoln County	\$1,644	\$3,579	117.7%	\$5,933	\$5,623	-5.2%	\$842	\$1,351	60.5%	\$8,419	\$10,552	25.3%
Long County	\$1,153	\$1,388	20.4%	\$5,382	\$4,636	-13.9%	\$820	\$1,142	39.2%	\$7,355	\$7,166	-2.6%
Lowndes County	\$1,827	\$2,118	15.9%	\$5,541	\$4,518	-18.5%	\$463	\$945	104.1%	\$7,831	\$7,581	-3.2%
Lumpkin County	\$2,992	\$3,654	22.1%	\$5,033	\$3,686	-26.8%	\$448	\$904	101.9%	\$8,473	\$8,244	-2.7%
Macon County	\$2,141	\$3,329	55.5%	\$6,031	\$4,813	-20.2%	\$1,083	\$2,089	92.8%	\$9,255	\$10,231	10.5%
Madison County	\$2,108	\$2,577	22.3%	\$5,738	\$5,610	-2.2%	\$452	\$936	107.1%	\$8,299	\$9,123	9.9%
Marietta City	\$4,982	\$5,454	9.5%	\$4,106	\$3,553	-13.5%	\$599	\$1,207	101.6%	\$9,687	\$10,214	5.4%
Marion County	\$1,359	\$2,408	77.2%	\$5,869	\$4,984	-15.1%	\$1,183	\$1,134	-4.1%	\$8,410	\$8,527	1.4%
McDuffie County	\$1,788	\$2,445	36.7%	\$5,597	\$5,049	-9.8%	\$769	\$999	29.8%	\$8,154	\$8,492	4.1%
McIntosh County	\$2,106	\$4,384	108.1%	\$5,106	\$3,216	-37.0%	\$618	\$1,251	102.3%	\$7,830	\$8,850	13.0%
Meriwether County	\$2,169	\$2,830	30.5%	\$7,443	\$4,907	-34.1%	\$719	\$1,790	148.8%	\$10,332	\$9,527	-7.8%
Miller County	\$1,723	\$2,272	31.9%	\$6,546	\$5,085	-22.3%	\$822	\$1,508	83.4%	\$9,092	\$8,865	-2.5%

*Appendix A-2 continues next page...*

**APPENDIX A-2 (CONTINUED). CPI-SE-ADJUSTED\* REVENUE PER FTE IN 2010 DOLLARS**

	<b>2002 Local Revenue</b>	<b>2011 Local Revenue</b>	<b>2002-2011 Percent Change</b>	<b>2002 State Revenue</b>	<b>2011 State Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Federal Revenue</b>	<b>2011 Federal Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Total Revenue</b>	<b>2011 Total Revenue</b>	<b>2002- 2011 Percent Change</b>
State Totals	\$3,356	\$3,563	6.2%	\$4,890	\$4,147	-15.2%	\$492	\$990	101.1%	\$8,738	\$8,700	-0.4%
District Average	\$2,490	\$3,046	26.4%	\$5,567	\$4,638	-16.4%	\$691	\$1,271	102.6%	\$8,749	\$8,955	2.7%
Mitchell County	\$2,564	\$3,697	44.2%	\$5,021	\$4,496	-10.5%	\$1,035	\$1,659	60.2%	\$8,621	\$9,852	14.3%
Monroe County	\$3,782	\$4,991	32.0%	\$4,247	\$3,711	-12.6%	\$478	\$916	91.8%	\$8,507	\$9,618	13.1%
Montgomery County	\$1,393	\$2,098	50.6%	\$6,213	\$5,393	-13.2%	\$608	\$1,097	80.4%	\$8,214	\$8,588	4.6%
Morgan County	\$3,452	\$3,689	6.8%	\$4,949	\$3,880	-21.6%	\$455	\$826	81.8%	\$8,856	\$8,396	-5.2%
Murray County	\$1,686	\$1,704	1.1%	\$5,387	\$4,827	-10.4%	\$407	\$929	128.2%	\$7,481	\$7,460	-0.3%
Muscogee County	\$2,704	\$3,097	14.5%	\$5,434	\$4,978	-8.4%	\$568	\$1,463	157.6%	\$8,706	\$9,538	9.6%
Newton County	\$2,689	\$2,338	-13.0%	\$5,288	\$4,670	-11.7%	\$345	\$897	159.6%	\$8,323	\$7,905	-5.0%
Oconee County	\$2,676	\$3,812	42.5%	\$5,644	\$3,994	-29.2%	\$241	\$556	130.6%	\$8,561	\$8,362	-2.3%
Oglethorpe County	\$2,094	\$3,132	49.6%	\$5,925	\$5,152	-13.0%	\$739	\$697	-5.7%	\$8,757	\$8,981	2.6%
Paulding County	\$2,228	\$2,086	-6.3%	\$5,243	\$4,470	-14.7%	\$206	\$581	181.5%	\$7,677	\$7,137	-7.0%
Peach County	\$1,601	\$2,622	63.8%	\$5,476	\$4,468	-18.4%	\$783	\$1,732	121.3%	\$7,860	\$8,821	12.2%
Pelham City	\$533	\$682	28.1%	\$6,741	\$7,140	5.9%	\$668	\$1,312	96.4%	\$7,942	\$9,134	15.0%
Pickens County	\$3,861	\$5,016	29.9%	\$5,407	\$3,782	-30.0%	\$404	\$796	97.1%	\$9,673	\$9,595	-0.8%
Pierce County	\$1,531	\$1,731	13.1%	\$5,637	\$5,238	-7.1%	\$594	\$960	61.8%	\$7,762	\$7,930	2.2%
Pike County	\$1,390	\$1,847	32.9%	\$4,958	\$4,036	-18.6%	\$346	\$596	72.2%	\$6,694	\$6,479	-3.2%
Polk County	\$1,683	\$1,794	6.6%	\$5,765	\$5,130	-11.0%	\$535	\$1,065	98.9%	\$7,983	\$7,988	0.1%
Pulaski County	\$2,097	\$2,507	19.6%	\$6,076	\$5,476	-9.9%	\$681	\$2,183	220.6%	\$8,853	\$10,166	14.8%
Putnam County	\$3,980	\$6,060	52.2%	\$4,372	\$3,252	-25.6%	\$661	\$1,207	82.5%	\$9,013	\$10,519	16.7%
Quitman County	\$3,683	\$3,383	-8.1%	\$9,113	\$5,717	-37.3%	\$1,294	\$2,565	98.2%	\$14,090	\$11,665	-17.2%

*Appendix A-2 continues next page...*

**APPENDIX A-2 (CONTINUED). CPI-SE-ADJUSTED\* REVENUE PER FTE IN 2010 DOLLARS**

	<b>2002 Local Revenue</b>	<b>2011 Local Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 State Revenue</b>	<b>2011 State Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Federal Revenue</b>	<b>2011 Federal Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Total Revenue</b>	<b>2011 Total Revenue</b>	<b>2002- 2011 Percent Change</b>
State Totals	\$3,356	\$3,563	6.2%	\$4,890	\$4,147	-15.2%	\$492	\$990	101.1%	\$8,738	\$8,700	-0.4%
District Average	\$2,490	\$3,046	26.4%	\$5,567	\$4,638	-16.4%	\$691	\$1,271	102.6%	\$8,749	\$8,955	2.7%
Rabun County	\$4,777	\$7,663	60.4%	\$3,721	\$2,799	-24.8%	\$517	\$1,201	132.2%	\$9,015	\$11,663	29.4%
Randolph County	\$2,087	\$2,453	17.6%	\$7,147	\$5,072	-29.0%	\$1,713	\$2,132	24.5%	\$10,947	\$9,658	-11.8%
Richmond County	\$2,880	\$2,599	-9.7%	\$5,005	\$4,523	-9.6%	\$650	\$1,490	129.1%	\$8,536	\$8,612	0.9%
Rockdale County	\$3,381	\$4,051	19.8%	\$4,758	\$4,111	-13.6%	\$284	\$972	242.1%	\$8,424	\$9,134	8.4%
Rome City	\$2,821	\$3,211	13.8%	\$5,208	\$4,453	-14.5%	\$536	\$1,065	98.7%	\$8,564	\$8,728	1.9%
Schley County	\$1,424	\$1,718	20.7%	\$5,615	\$4,777	-14.9%	\$522	\$850	63.0%	\$7,560	\$7,345	-2.8%
Screven County	\$1,465	\$2,281	55.7%	\$7,031	\$5,167	-26.5%	\$680	\$1,297	90.8%	\$9,176	\$8,745	-4.7%
Seminole County	\$1,947	\$2,659	36.6%	\$6,040	\$4,903	-18.8%	\$675	\$1,509	123.6%	\$8,662	\$9,072	4.7%
Social Circle City	\$1,823	\$2,552	40.0%	\$6,345	\$5,371	-15.4%	\$519	\$1,346	159.5%	\$8,686	\$9,269	6.7%
Spalding County	\$2,715	\$2,647	-2.5%	\$5,286	\$4,512	-14.6%	\$613	\$1,112	81.3%	\$8,615	\$8,272	-4.0%
Stephens County	\$2,429	\$3,186	31.1%	\$5,572	\$5,097	-8.5%	\$563	\$1,189	111.2%	\$8,564	\$9,472	10.6%
Stewart County	\$2,537	\$3,530	39.1%	\$7,264	\$4,795	-34.0%	\$1,076	\$3,311	207.7%	\$10,878	\$11,636	7.0%
Sumter County	\$1,864	\$2,718	45.8%	\$5,447	\$4,625	-15.1%	\$764	\$1,614	111.3%	\$8,075	\$8,957	10.9%
Talbot County	\$2,560	\$5,168	101.8%	\$6,038	\$4,623	-23.4%	\$1,380	\$2,295	66.3%	\$9,978	\$12,085	21.1%
Taliaferro County	\$3,730	\$6,608	77.1%	\$8,540	\$6,116	-28.4%	\$3,510	\$1,795	-48.9%	\$15,780	\$14,518	-8.0%
Tattnall County	\$1,363	\$1,608	17.9%	\$5,884	\$5,149	-12.5%	\$747	\$1,406	88.3%	\$7,994	\$8,162	2.1%
Taylor County	\$1,221	\$1,952	59.9%	\$5,782	\$5,327	-7.9%	\$694	\$2,053	195.8%	\$7,698	\$9,333	21.2%
Telfair County	\$1,571	\$2,436	55.1%	\$6,031	\$4,812	-20.2%	\$861	\$1,629	89.3%	\$8,463	\$8,878	4.9%
Terrell County	\$1,331	\$2,642	98.5%	\$5,979	\$4,877	-18.4%	\$992	\$1,959	97.6%	\$8,302	\$9,479	14.2%

*Appendix A-2 continues next page...*

**APPENDIX A-2 (CONTINUED). CPI-SE-ADJUSTED\* REVENUE PER FTE IN 2010 DOLLARS**

	<b>2002 Local Revenue</b>	<b>2011 Local Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 State Revenue</b>	<b>2011 State Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Federal Revenue</b>	<b>2011 Federal Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Total Revenue</b>	<b>2011 Total Revenue</b>	<b>2002- 2011 Percent Change</b>
State Totals	\$3,356	\$3,563	6.2%	\$4,890	\$4,147	-15.2%	\$492	\$990	101.1%	\$8,738	\$8,700	-0.4%
District Average	\$2,490	\$3,046	26.4%	\$5,567	\$4,638	-16.4%	\$691	\$1,271	102.6%	\$8,749	\$8,955	2.7%
Thomas County	\$1,570	\$2,361	50.4%	\$5,699	\$4,720	-17.2%	\$633	\$1,049	65.9%	\$7,901	\$8,131	2.9%
Thomaston Upson Co.	\$1,840	\$2,044	11.1%	\$5,337	\$4,592	-14.0%	\$491	\$1,111	126.1%	\$7,668	\$7,747	1.0%
Thomasville City	\$2,930	\$3,987	36.1%	\$5,653	\$3,896	-31.1%	\$871	\$1,711	96.3%	\$9,454	\$9,594	1.5%
Tift County	\$1,788	\$1,902	6.4%	\$5,297	\$4,812	-9.2%	\$549	\$1,503	173.9%	\$7,634	\$8,218	7.6%
Toombs County	\$1,214	\$1,330	9.6%	\$5,770	\$5,175	-10.3%	\$719	\$1,468	104.3%	\$7,703	\$7,973	3.5%
Towns County	\$3,361	\$5,496	63.5%	\$4,587	\$2,992	-34.8%	\$489	\$1,319	169.7%	\$8,437	\$9,807	16.2%
Treutlen County	\$835	\$1,251	49.9%	\$6,679	\$4,850	-27.4%	\$995	\$1,473	48.0%	\$8,508	\$7,574	-11.0%
Trion City	\$1,225	\$906	-26.0%	\$5,744	\$5,702	-0.7%	\$410	\$731	78.0%	\$7,379	\$7,339	-0.5%
Troup County	\$2,714	\$3,201	18.0%	\$5,320	\$4,663	-12.4%	\$528	\$1,030	95.2%	\$8,562	\$8,894	3.9%
Turner County	\$1,512	\$2,047	35.4%	\$6,298	\$5,208	-17.3%	\$1,511	\$2,364	56.4%	\$9,322	\$9,619	3.2%
Twiggs County	\$3,301	\$3,623	9.8%	\$5,569	\$4,610	-17.2%	\$890	\$2,816	216.5%	\$9,759	\$11,049	13.2%
Union County	\$2,610	\$4,777	83.0%	\$6,042	\$3,692	-38.9%	\$828	\$1,251	51.2%	\$9,480	\$9,720	2.5%
Valdosta City	\$2,156	\$3,354	55.6%	\$4,729	\$4,129	-12.7%	\$738	\$1,414	91.7%	\$7,623	\$8,897	16.7%
Vidalia City	\$1,866	\$1,666	-10.7%	\$5,826	\$4,342	-25.5%	\$717	\$1,096	52.9%	\$8,408	\$7,105	-15.5%
Walker County	\$2,260	\$2,618	15.8%	\$5,568	\$5,348	-4.0%	\$520	\$1,263	143.1%	\$8,348	\$9,230	10.6%
Walton County	\$3,666	\$3,340	-8.9%	\$4,882	\$3,914	-19.8%	\$402	\$1,029	155.9%	\$8,951	\$8,283	-7.5%
Ware County	\$2,684	\$2,065	-23.1%	\$6,219	\$5,555	-10.7%	\$681	\$1,357	99.2%	\$9,584	\$8,977	-6.3%
Warren County	\$2,355	\$3,698	57.0%	\$6,183	\$4,733	-23.5%	\$789	\$1,816	130.3%	\$9,327	\$10,248	9.9%
Washington County	\$2,977	\$3,509	17.8%	\$5,230	\$3,904	-25.4%	\$688	\$1,582	130.1%	\$8,895	\$8,994	1.1%

*Appendix A-2 continues next page...*



**APPENDIX A-2 (CONTINUED). CPI-SE-ADJUSTED\* REVENUE PER FTE IN 2010 DOLLARS**

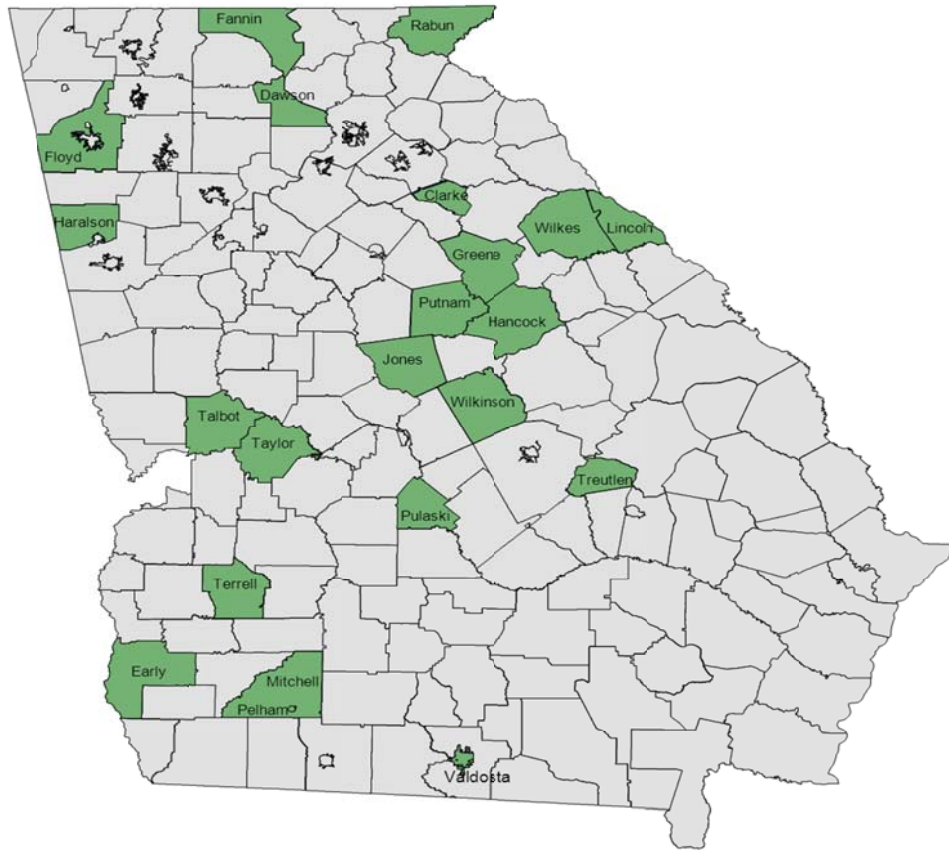
	<b>2002 Local Revenue</b>	<b>2011 Local Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 State Revenue</b>	<b>2011 State Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Federal Revenue</b>	<b>2011 Federal Revenue</b>	<b>2002- 2011 Percent Change</b>	<b>2002 Total Revenue</b>	<b>2011 Total Revenue</b>	<b>2002- 2011 Percent Change</b>
State Totals	\$3,356	\$3,563	6.2%	\$4,890	\$4,147	-15.2%	\$492	\$990	101.1%	\$8,738	\$8,700	-0.4%
District Average	\$2,490	\$3,046	26.4%	\$5,567	\$4,638	-16.4%	\$691	\$1,271	102.6%	\$8,749	\$8,955	2.7%
Wayne County	\$1,921	\$2,185	13.7%	\$5,467	\$4,552	-16.7%	\$543	\$980	80.5%	\$7,932	\$7,718	-2.7%
Webster County	\$2,763	\$2,990	8.2%	\$6,920	\$5,538	-20.0%	\$735	\$1,337	82.1%	\$10,417	\$9,866	-5.3%
Wheeler County	\$1,500	\$1,966	31.0%	\$6,225	\$5,693	-8.5%	\$861	\$1,428	65.9%	\$8,586	\$9,086	5.8%
White County	\$3,174	\$4,039	27.3%	\$5,009	\$4,321	-13.7%	\$452	\$1,090	141.0%	\$8,635	\$9,450	9.4%
Whitfield County	\$2,519	\$1,994	-20.9%	\$5,414	\$4,769	-11.9%	\$349	\$710	103.5%	\$8,282	\$7,473	-9.8%
Wilcox County	\$1,430	\$1,690	18.2%	\$6,477	\$5,539	-14.5%	\$844	\$1,264	49.8%	\$8,751	\$8,493	-3.0%
Wilkes County	\$2,562	\$4,059	58.4%	\$5,564	\$5,044	-9.3%	\$713	\$1,500	110.3%	\$8,839	\$10,603	20.0%
Wilkinson County	\$3,263	\$4,712	44.4%	\$5,186	\$4,084	-21.3%	\$702	\$2,433	246.5%	\$9,151	\$11,229	22.7%
Worth County	\$1,476	\$2,056	39.3%	\$5,649	\$4,798	-15.1%	\$718	\$1,178	64.1%	\$7,843	\$8,032	2.4%

\*This table uses the CPI-SE index to adjust for inflation which captures the growth in a basket of goods for the urban consumer in the southeastern region. More typically, one would use a National Income Products Account price index to adjust for inflation of school revenues and expenditures as shown in the prior table. However, because the CPI-SE includes substantially less inflation in the early part of the decade, and thus reduces the magnitude of the decline in Georgia, we provide it for comparison. (It is worth noting that even with a CPI based index, Georgia's revenues per FTE have declined more than any other state in the nation from 2002-2010.)

# Impact of the Recession on School Revenues Across the State

## Appendix B

**FIGURE B-1. MAP OF “WINNERS” AMONG GEORGIA SCHOOL DISTRICTS BASED ON CHANGES IN TOTAL PER PUPIL REVENUE BETWEEN 2002 AND 2011**

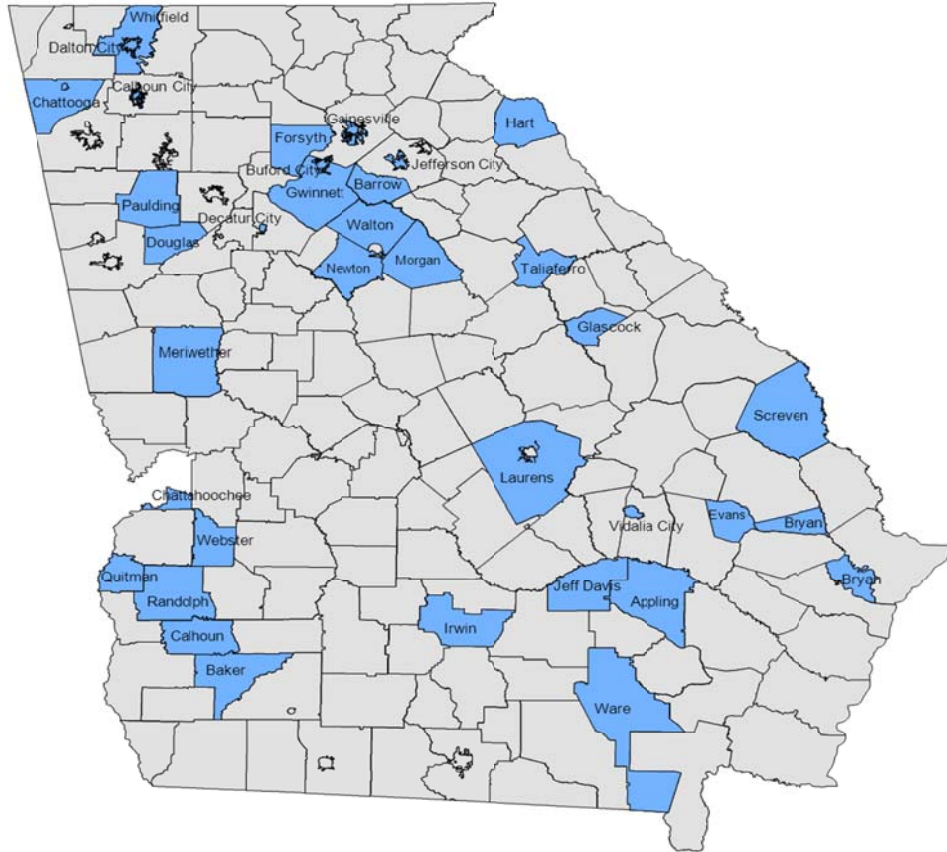


	<b>Winners</b>
City	9.1%
Suburb	0.0%
Town	18.2%
Rural	72.7%
Total	100.0%

## Impact of the Recession on School Revenues Across the State

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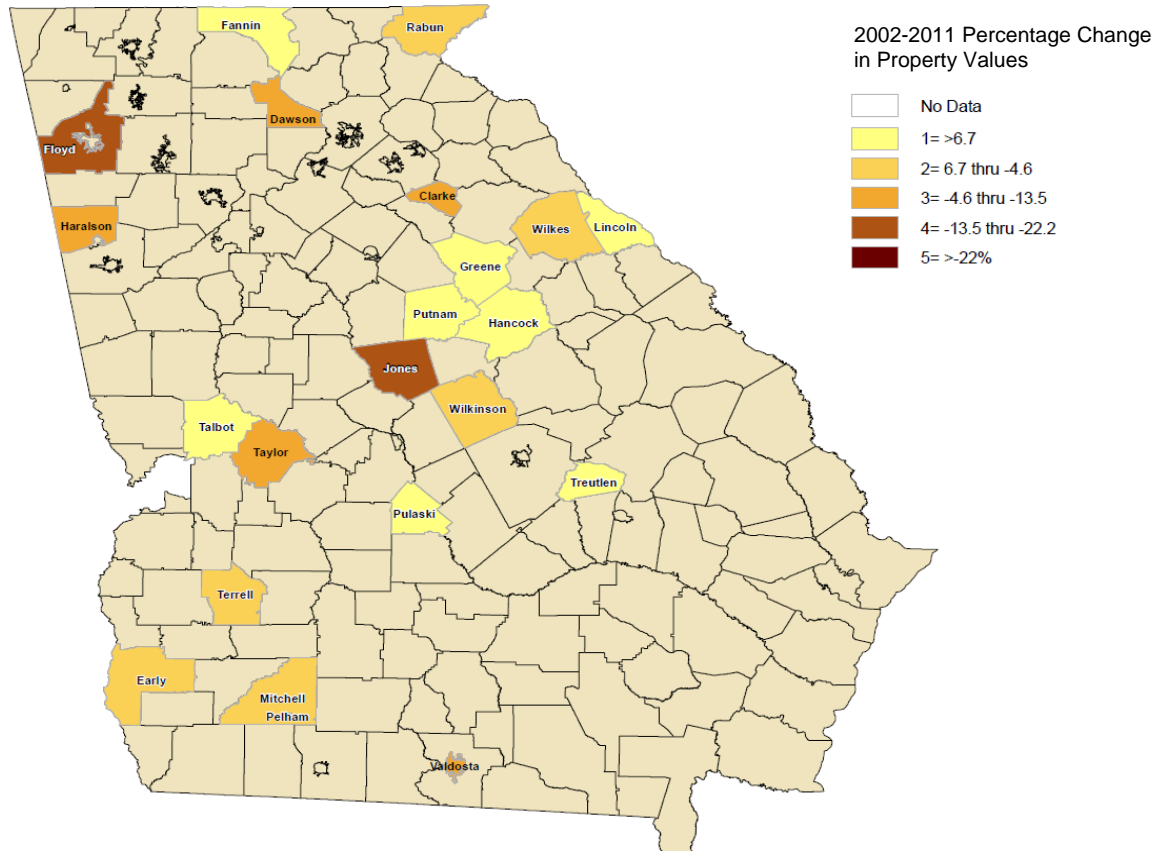
**FIGURE B-2. MAP OF “LOSERS” AMONG GEORGIA SCHOOL DISTRICTS CHANGES IN TOTAL PER PUPIL REVENUE BETWEEN 2002 AND 2011**



	<b>Losers</b>
City	8.3%
Suburb	19.4%
Town	22.2%
Rural	50.0%
Total	100.0%

## Impact of the Recession on School Revenues Across the State

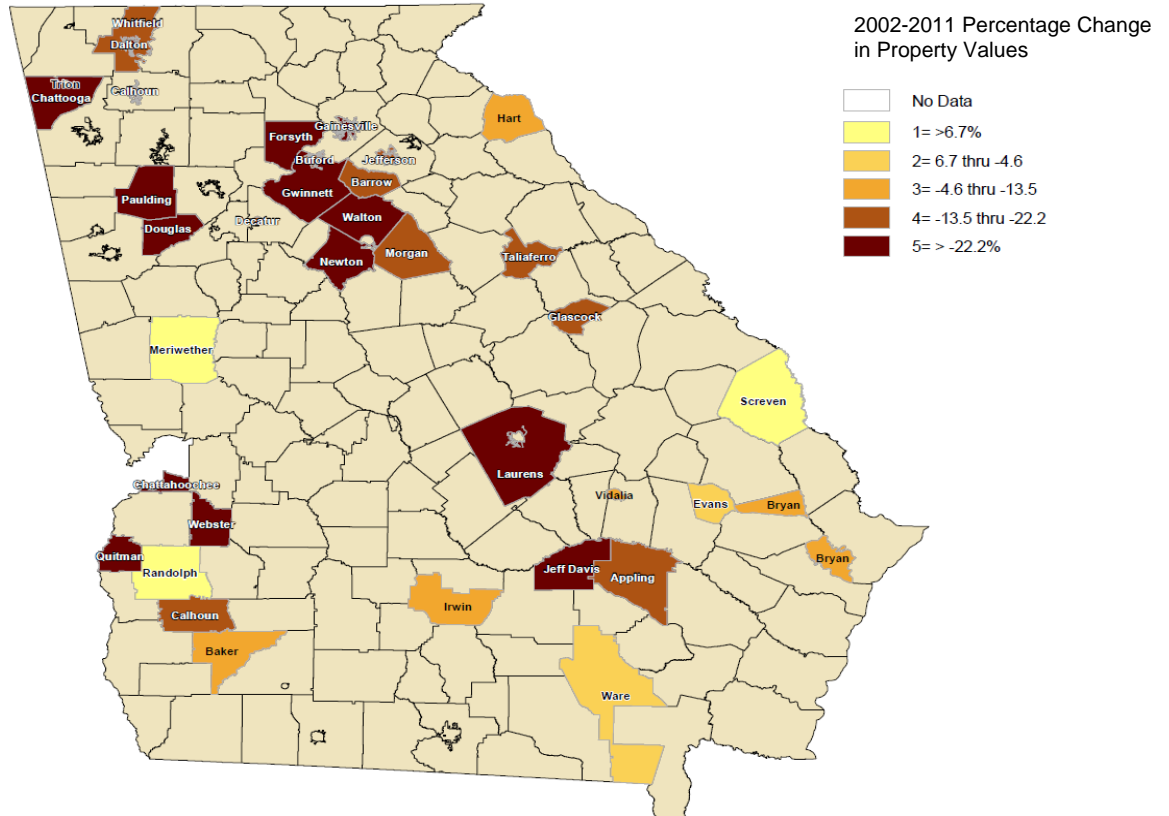
**FIGURE B-3. MAP OF “WINNERS” AMONG GEORGIA SCHOOL DISTRICTS BY CHANGES IN PER PUPIL LOCAL PROPERTY VALUE BETWEEN 2002 AND 2011**



<b>2002-2011 Property Value Change</b>		
<b>Quintile</b>	<b>% Change</b>	<b>Winners</b>
1	>= 6.7	40.9%
2	6.7 thru -4.6	27.3%
3	-4.6 thru -13.5	22.7%
4	-13.5 thru -22.2	9.1%
5	-22.2+	0.0%
		100.0%

# Impact of the Recession on School Revenues Across the State

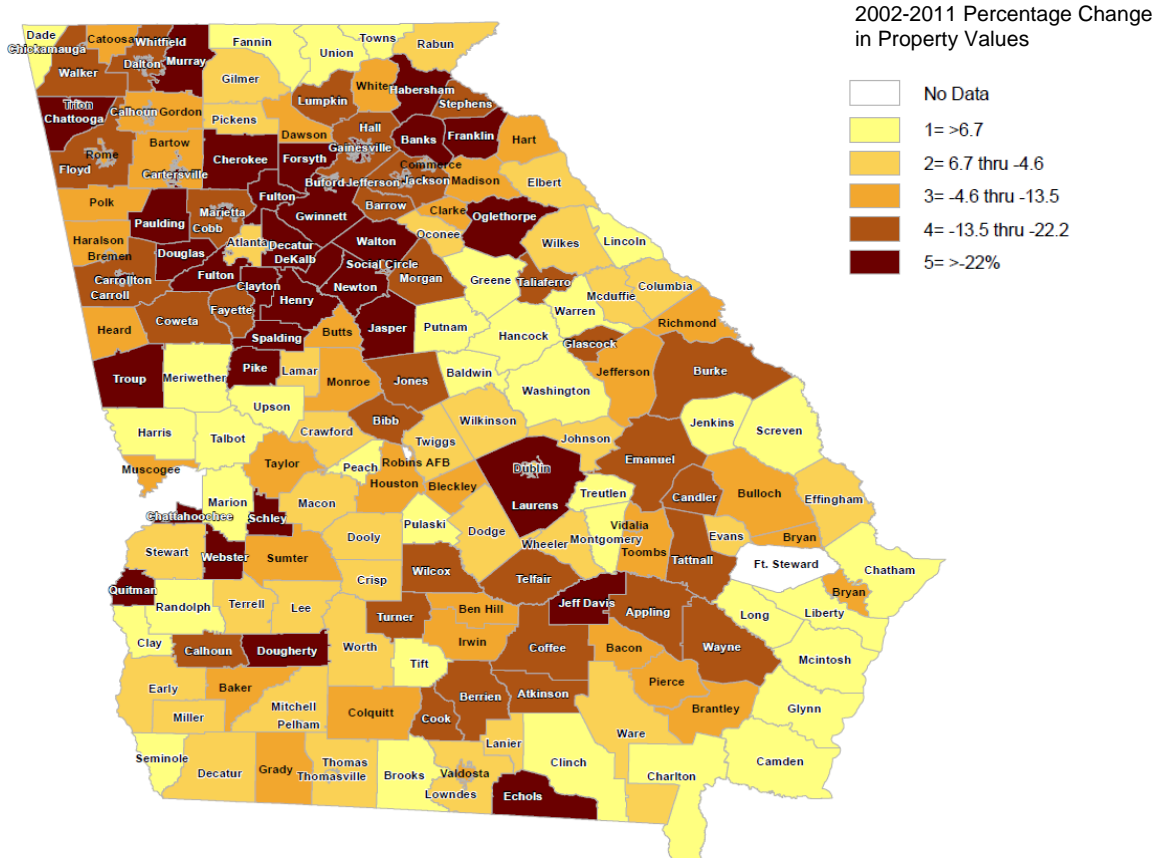
**FIGURE B-4. MAP OF “LOSERS” AMONG GEORGIA SCHOOL DISTRICTS BY CHANGES IN PER PUPIL LOCAL PROPERTY VALUE BETWEEN 2002 AND 2011**



2002-2011 Property Value Change		
Quintile	% Change	Losers
1	>= 6.7	8.3%
2	6.7 thru -4.6	11.1%
3	-4.6 thru -13.5	11.1%
4	-13.5 thru -22.2	27.8%
5	-22.2+	41.7%
		100.0%

# Impact of the Recession on School Revenues Across the State

**FIGURE B-5. CHANGES IN PER PUPIL LOCAL PROPERTY VALUE BETWEEN 2002 AND 2011 FOR GEORGIA SCHOOL DISTRICTS**



## **Impact of the Recession on School Revenues Across the State**

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### **About the Author**

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The Fiscal Research Center provides nonpartisan research, technical assistance, and education in the evaluation and design of state and local fiscal and economic policy, including both tax and expenditure issues. The Center's mission is to promote development of sound policy and public understanding of issues of concern to state and local governments.

The Fiscal Research Center (FRC) was established in 1995 in order to provide a stronger research foundation for setting fiscal policy for state and local governments and for better-informed decision making. The FRC, one of several prominent policy research centers and academic departments housed in the School of Policy Studies, has a full-time staff and affiliated faculty from throughout Georgia State University.

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# Impact of the Recession on School Revenues Across the State

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<sup>1</sup>PMAP: Public Management and Policy. <sup>2</sup>DPO: Domestic Programs. <sup>3</sup>ISP: International Studies Program.

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## Impact of the Recession on School Revenues Across the State

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***An Analysis of Reducing the Corporate Income Tax Rate*** (David L. Sjoquist and Laura Wheeler). This brief discusses the likely revenue and incentive effects associated with various options for modifying the current corporate income tax structure. [FRC Brief 242](#) (April 2012)

***Georgia's Corporate Income Tax: A Description and Reform Options*** (David L. Sjoquist and Laura Wheeler) This report describes the existing corporate income tax structure and discusses the likely revenue and incentive effects associated with various options for modifying the current corporate income tax structure. [FRC Report 241](#) (April 2012)

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***Georgia's Taxes: A Summary of Major State and Local Government Taxes, 18th Edition*** (Carolyn Bourdeaux and Richard Hawkins). A handbook on taxation that provides a quick overview of all state and local taxes in Georgia. [FRC Annual Publication A\(18\)](#) (January 2012)

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