

Post-Recession School District Property Tax Revenues in Georgia

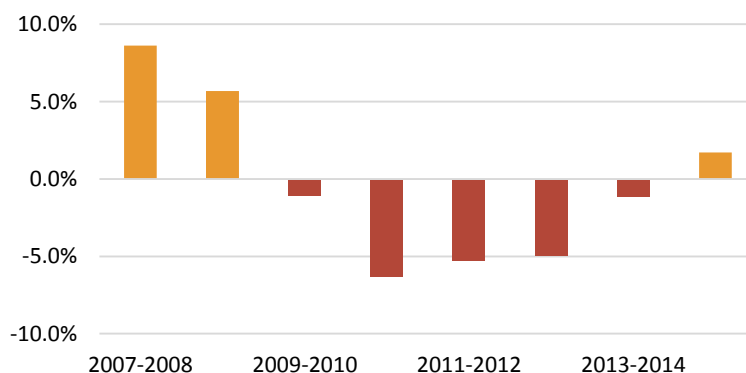
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Statewide Growth

From fiscal year (FY) 2010-14, the statewide per student property tax digest continually declined, which negatively affected school districts' revenues. Although median home values began growing in FY 2013, school districts have just begun feeling the positive effects: The statewide per student property tax digest increased by 1.6 percent in FY 2015. The statewide increase occurred despite some metro-Atlanta area districts and a few less-urbanized districts still experiencing declining per student digests (PSD)¹. This brief provides an update to "The Great Recession and School District Property Tax Revenues in Georgia"² by examining recent changes in districts' per student digests during FY 2015. Changes in per student digests reflect changes in both the amount of taxable property value for a school district and changes to the number of students served. Declines in per student digests could be a result of declines in property values and/or increases in the number of students served.

Figure 1. Changes in Per Student Net M&O Digest



Note: Maintenance and Operating Property Tax Digest Net of Exemptions (M&O).

¹ A per student digest represents the taxable value of property for a school district for each of the students the system is teaching.

² Warner, Nicholas. "The Great Recession and School District Property Tax Revenues in Georgia," Center for State and Local Finance (February 2015). Accessed from: cslf.gsu.edu/?wpdmdl=5233.

Growth in Several Large Atlanta-Area School Districts

When large districts' PSD changes, up or down, the change is seen in the statewide PSD whether or not the majority of districts are trending that direction. The FY 2015 statewide PSD increased despite growth of only 81 of the 179 school districts' PSD; the growth in some large, Atlanta-area suburban digests outweighed the lingering declines in many districts.³ Because a growth in PSD reflects appreciating property values relative to changes in student population, these school systems were large enough in student population and property values to heavily influence the statewide PSD. During FY 2009-14, 14 large suburban school districts — 12 of which are located in metro Atlanta — accounted for 59 percent of the state's decline in PSD (Warner 2015), and those same 14 large suburban school districts made up 73 percent of the FY 2015 increase.⁴

Altogether the 28 city or county school systems in the Atlanta area were the primary drivers of the growth in the statewide PSD within the past year.⁵ Some districts' contribution to the FY 2015 change are highlighted below.

- Gwinnett County Schools, the largest school system in the state:
 - 10 percent of the state's student population
 - 25 percent share⁶ of the statewide digest increase
- DeKalb County Schools:
 - Almost 6 percent of the state's student population
 - 13 percent share of the statewide digest increase
- Atlanta Public Schools, Cherokee County, Cobb County, Gainesville City and Henry County schools:

- Together, these five districts represent almost 15 percent of the state's student population.
- All districts represent at least a 5 percent share of the statewide digest increase.

There also were Atlanta-area systems that experienced high growth in their digests but were not large enough to dramatically influence the change in the statewide PSD, including: Paulding County (12 percent digest growth), Coweta County (7 percent digest growth), Decatur City (9 percent digest growth), Barrow County (8 percent digest growth), and Newton County (6 percent digest growth).

The relative size of the PSDs that are increasing masks the lingering effect of the Great Recession on many school districts property tax digests. The majority of Georgia school districts' PSDs continued declining in FY 2015, including some Atlanta-area school districts: Clayton County, Douglas County, Rockdale County, Carroll County, Spalding County, Cartersville City and Carrollton City.

Outside of the Atlanta Area

Outside of the metro-Atlanta area, school systems are still feeling the effects of the Great Recession on their digests relative to student growth. The average change in PSD for the 151 districts outside of the metro-Atlanta area was a 0.23 percent decline in FY 2015. These districts' digests grew very little if at all between FY 2014-15; if they did grow, student population growth offset this appreciation on their PSD.

Table 1 groups these 151 districts by their National Center for Education Statistics urbanization classification and compares their digest and student count changes.⁷ All urbanization level groupings summarized below had slowly growing or declining digests between FY 2014-15, made worse in most cases by growing student populations.

³ At the time of writing, Wayne County had not finalized its property tax digest, so this is based on 179 Georgia school districts. An imputation or estimation of Wayne County's digest value did not change any of the findings.

⁴ Warner, Nicholas. "The Great Recession and School District Property Tax Revenues in Georgia." CSLF Policy Brief 9, Feb. 10, 2015.

⁵ The Atlanta Regional Commission uses one 20-county definition of the Atlanta region: www.atlantaregional.com/info-center/gis-data-maps/gis-maps.

⁶ Calculated by taking the ratio of the change in net M&O digest in Gwinnett County divided by the statewide change between FY 2014 and FY 2015. These shares can be positive or negative.

⁷ For NCES urbanization definition descriptions, see Table 2 in the data appendix.

Table 1. Changes in Digests and Student Counts Outside of Atlanta between FY 2014-15

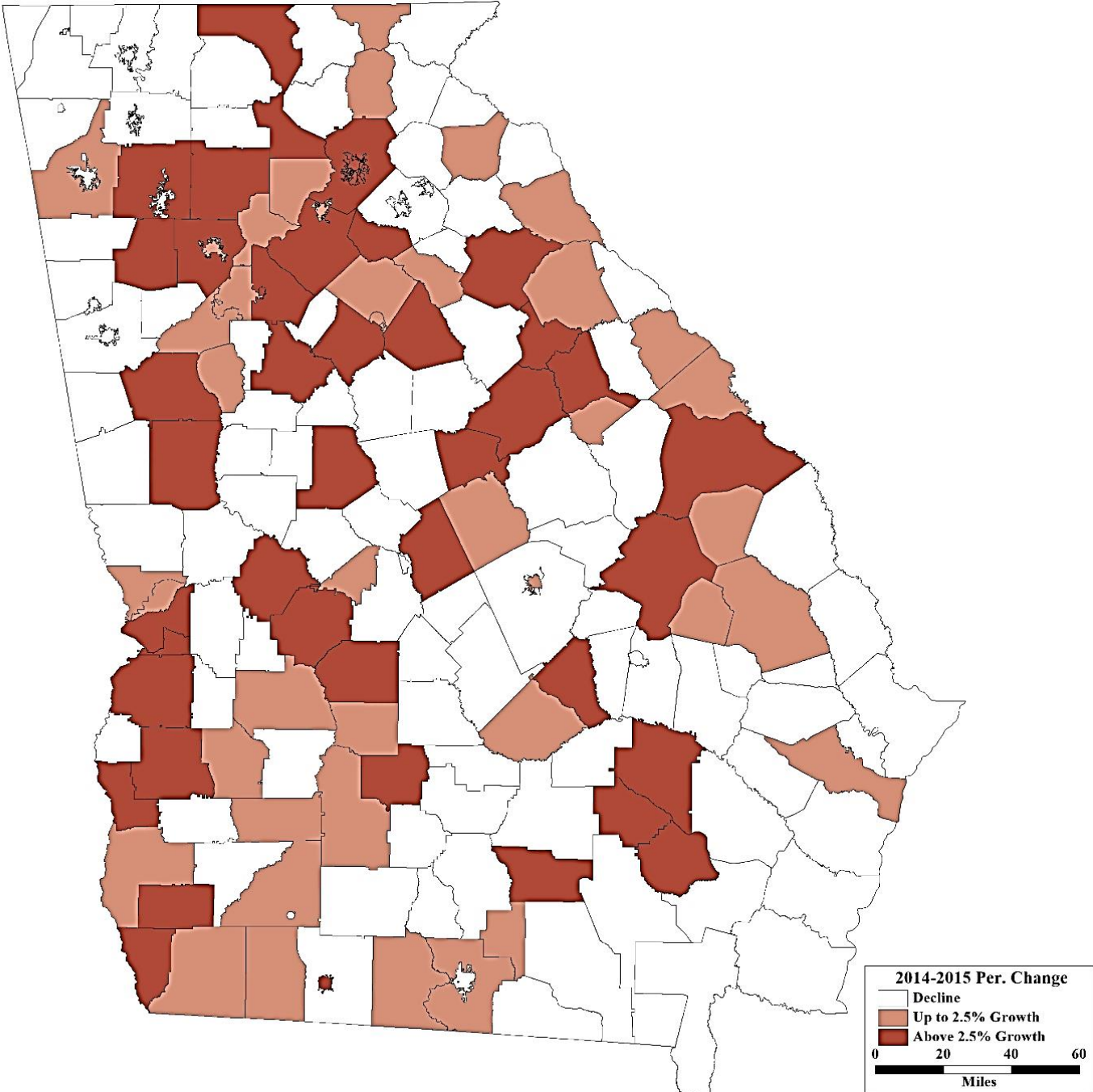
	COUNT OF DISTRICTS	CHANGE IN AGGREGATE NET DIGEST	CHANGE IN AGGREGATE FTES	CHANGE IN PER FTE AGGREGATE DIGEST
Mid-size city	4	1.46%	0.84%	0.61%
Small city	7	-1.32%	0.32%	-1.64%
Suburb of a large city	2	-0.22%	-0.04%	-0.18%
Town: fringe	2	-2.71%	2.28%	-4.88%
Town: distant	22	-0.87%	-0.25%	-0.62%
Town: remote	11	1.73%	0.57%	1.16%
Rural: fringe	49	0.92%	0.20%	0.72%
Rural: distant	39	-0.54%	1.64%	-2.14%
Rural: remote	15	0.94%	-0.88%	1.83%

Conclusion

Increasing local home values have started to positively influence the large Atlanta-area school systems' property tax digests. These school districts are large enough in terms of student population and aggregate property values to drive the entire state's per student digest, which grew in FY 2015 for the first time in five years. Along with the potential for more available local revenue to support educational programs, these select school systems could find more flexibility in setting their respective millage rates or replenish lost reserves after an extended period of

declining resources. Unfortunately, this good news did not include many school districts in Georgia, and some in Atlanta, where declining per student digests have persisted through FY 2015. For many districts outside of metro Atlanta, increasing student counts have outpaced any change in their property values to date. If industry estimates are accurate, more extensive increases in school systems' digests may still be on the way. However, as of FY 2015, many districts inside and outside of the Atlanta area are still waiting, though the aggregate statewide digest has started to grow.

Figure 2. Change in Per Student Net M&O Digest between School Year 2014 and 2015



Source: Property tax consolidation sheet data obtained from the Georgia Department of Revenue (DOR) and district student enrollment data obtained from the Georgia Department of Education (DOE).

Appendix

Table A-1. Data Corresponding to Figure 2⁸

DISTRICT	DISTRICT ID	URBAN CLASSIFICATION	2014-2010	2014-2015	SHARE OF AGGREGATE CHANGE
APPLING COUNTY	601	33-Town: Remote	-0.77%	15.85%	1.42%
ATKINSON COUNTY	602	43-Rural: Remote	-3.26%	5.82%	0.04%
ATLANTA PUBLIC SCHOOLS	761	11-City: Large	-21.83%	0.49%	6.67%
BACON COUNTY	603	41-Rural: Fringe	-9.03%	12.34%	0.37%
BAKER COUNTY	604	42-Rural: Distant	16.73%	-4.33%	0.00%
BALDWIN COUNTY	605	41-Rural: Fringe	-13.98%	3.41%	-0.08%
BANKS COUNTY	606	42-Rural: Distant	-5.58%	-0.65%	-0.08%
BARROW COUNTY	607	41-Rural: Fringe	-29.08%	8.44%	1.73%
BARTOW COUNTY	608	41-Rural: Fringe	-6.74%	3.74%	0.62%
BEN HILL COUNTY	609	41-Rural: Fringe	-0.27%	-2.35%	-0.09%
BERRIEN COUNTY	610	41-Rural: Fringe	7.13%	-1.74%	-0.10%
BIBB COUNTY	611	13-City: Small	-3.31%	-2.86%	-1.09%
BLECKLEY COUNTY	612	41-Rural: Fringe	-7.53%	-5.00%	-0.10%
BRANTLEY COUNTY	613	43-Rural: Remote	-2.31%	-0.17%	-0.04%
BREMEN CITY	763	41-Rural: Fringe	1.81%	-0.50%	-0.04%
BROOKS COUNTY	614	41-Rural: Fringe	-4.08%	0.98%	0.01%
BRYAN COUNTY	615	31-Town: Fringe	-14.65%	-4.69%	-0.24%
BUFORD CITY	764	21-Suburb: Large	-34.93%	2.44%	0.71%
BULLOCH COUNTY	616	33-Town: Remote	-9.95%	0.73%	0.55%
BURKE COUNTY	617	41-Rural: Fringe	55.57%	8.20%	2.35%
BUTTS COUNTY	618	41-Rural: Fringe	-11.36%	-6.32%	-0.29%
CALHOUN CITY	765	32-Town: Distant	-19.43%	-5.29%	-0.18%
CALHOUN COUNTY	619	43-Rural: Remote	1.20%	-8.86%	-0.06%
CAMDEN COUNTY	620	41-Rural: Fringe	-19.89%	-0.91%	-0.42%
CANDLER COUNTY	621	41-Rural: Fringe	-11.10%	1.71%	0.05%
CARROLL COUNTY	622	41-Rural: Fringe	-12.11%	-3.00%	-0.50%
CARROLLTON CITY	766	32-Town: Distant	-17.60%	-10.26%	-0.68%
CARTERSVILLE CITY	767	32-Town: Distant	-17.11%	-5.77%	-0.59%
CATOOSA COUNTY	623	21-Suburb: Large	-5.04%	-0.10%	-0.01%
CHARLTON COUNTY	624	41-Rural: Fringe	-2.18%	-0.16%	-0.01%
CHATHAM COUNTY	625	12-City: Mid-size	-11.57%	-0.43%	1.93%
CHATTAHOOCHEE COUNTY	626	42-Rural: Distant	-3.33%	4.98%	0.00%
CHATTOOGA COUNTY	627	42-Rural: Distant	-25.80%	-4.44%	-0.18%
CHEROKEE COUNTY	628	21-Suburb: Large	-24.09%	6.77%	6.60%
CHICKAMAUGA CITY	769	21-Suburb: Large	-10.48%	-1.83%	-0.04%
CLARKE COUNTY	629	12-City: Mid-size	-10.57%	-0.16%	0.79%
CLAY COUNTY	630	43-Rural: Remote	-15.75%	14.24%	0.00%

⁸ The sign of 2014-15 percent change in per student digest can differ from that district's share of aggregate change due to the role that change in student counts plays. The share of aggregate change is the district's change in nominal M&O digest divided by the statewide change.

DISTRICT	DISTRICT ID	URBAN CLASSIFICATION	2014-2010	2014-2015	SHARE OF AGGREGATE CHANGE
CLAYTON COUNTY	631	21-Suburb: Large	-31.66%	-2.62%	-0.43%
CLINCH COUNTY	632	41-Rural: Fringe	6.37%	-6.53%	-0.19%
COBB COUNTY	633	21-Suburb: Large	-19.73%	2.66%	10.60%
COFFEE COUNTY	634	41-Rural: Fringe	-3.19%	-0.61%	-0.11%
COLQUITT COUNTY	635	32-Town: Distant	-1.44%	-1.47%	-0.11%
COLUMBIA COUNTY	636	41-Rural: Fringe	-3.89%	0.77%	1.63%
COMMERCE CITY	771	32-Town: Distant	-7.87%	-6.51%	-0.16%
COOK COUNTY	637	41-Rural: Fringe	-1.75%	-1.46%	-0.07%
COWETA COUNTY	638	41-Rural: Fringe	-8.13%	7.00%	2.77%
CRAWFORD COUNTY	639	42-Rural: Distant	-5.26%	-0.83%	-0.14%
CRISP COUNTY	640	41-Rural: Fringe	5.28%	2.17%	0.09%
DADE COUNTY	641	32-Town: Distant	4.37%	-0.30%	-0.07%
DALTON CITY	772	13-City: Small	-19.44%	-3.85%	-0.81%
DAWSON COUNTY	642	42-Rural: Distant	-33.14%	9.84%	0.94%
DECATUR CITY	773	21-Suburb: Large	-34.65%	9.38%	2.00%
DECATUR COUNTY	643	32-Town: Distant	0.24%	1.18%	-0.09%
DEKALB COUNTY	644	21-Suburb: Large	-24.25%	5.11%	13.42%
DODGE COUNTY	645	41-Rural: Fringe	0.02%	-0.21%	-0.04%
DOOLY COUNTY	646	42-Rural: Distant	7.81%	4.00%	0.14%
DOUGHERTY COUNTY	647	13-City: Small	-5.39%	1.31%	-0.24%
DOUGLAS COUNTY	648	21-Suburb: Large	-25.00%	-2.34%	-0.40%
DUBLIN CITY	774	33-Town: Remote	-10.16%	1.66%	0.03%
EARLY COUNTY	649	32-Town: Distant	5.54%	0.60%	0.04%
ECHOLS COUNTY	650	42-Rural: Distant	4.46%	-0.29%	-0.01%
EFFINGHAM COUNTY	651	42-Rural: Distant	-14.49%	-0.65%	0.03%
ELBERT COUNTY	652	32-Town: Distant	3.85%	0.20%	-0.09%
EMANUEL COUNTY	653	41-Rural: Fringe	4.38%	3.25%	0.11%
EVANS COUNTY	654	41-Rural: Fringe	-2.26%	-4.11%	-0.06%
FANNIN COUNTY	655	43-Rural: Remote	3.99%	12.84%	1.69%
FAYETTE COUNTY	656	41-Rural: Fringe	-16.22%	1.24%	0.38%
FLOYD COUNTY	657	41-Rural: Fringe	-4.13%	1.14%	-0.22%
FORSYTH COUNTY	658	21-Suburb: Large	-27.25%	0.40%	4.42%
FRANKLIN COUNTY	659	42-Rural: Distant	-15.47%	2.44%	0.00%
FULTON COUNTY	660	21-Suburb: Large	-15.69%	0.81%	3.49%
GAINESVILLE CITY	776	13-City: Small	-25.55%	9.59%	5.28%
GILMER COUNTY	661	41-Rural: Fringe	-38.13%	-1.32%	-0.15%
GLASCOCK COUNTY	662	43-Rural: Remote	12.49%	1.19%	-0.02%
GLYNN COUNTY	663	41-Rural: Fringe	-25.33%	-1.25%	0.70%
GORDON COUNTY	664	42-Rural: Distant	-18.89%	-1.90%	-0.16%
GRADY COUNTY	665	32-Town: Distant	-18.94%	1.07%	0.09%
GREENE COUNTY	666	41-Rural: Fringe	-29.90%	-0.07%	0.45%
GWINNETT COUNTY	667	21-Suburb: Large	-27.74%	6.27%	25.11%
HABERSHAM COUNTY	668	41-Rural: Fringe	-19.35%	-1.60%	-0.23%
HALL COUNTY	669	41-Rural: Fringe	-23.31%	3.83%	2.29%

DISTRICT	DISTRICT ID	URBAN CLASSIFICATION	2014-2010	2014-2015	SHARE OF AGGREGATE CHANGE
HANCOCK COUNTY	670	41-Rural: Fringe	12.50%	2.60%	-0.04%
HARALSON COUNTY	671	42-Rural: Distant	1.36%	-8.00%	-0.53%
HARRIS COUNTY	672	42-Rural: Distant	-9.35%	-3.98%	-0.28%
HART COUNTY	673	32-Town: Distant	-21.80%	-0.88%	-0.03%
HEARD COUNTY	674	42-Rural: Distant	3.68%	-3.24%	-0.25%
HENRY COUNTY	675	41-Rural: Fringe	-29.26%	7.50%	5.15%
HOUSTON COUNTY	676	13-City: Small	-0.85%	-1.62%	-0.42%
IRWIN COUNTY	677	41-Rural: Fringe	0.13%	-5.55%	-0.15%
JACKSON COUNTY	678	42-Rural: Distant	-23.82%	-2.99%	-0.22%
JASPER COUNTY	679	42-Rural: Distant	-32.36%	-3.36%	-0.06%
JEFF DAVIS COUNTY	680	33-Town: Remote	-1.98%	-1.32%	-0.05%
JEFFERSON CITY	779	42-Rural: Distant	-18.87%	-2.66%	0.19%
JEFFERSON COUNTY	681	42-Rural: Distant	15.25%	-12.19%	-0.60%
JENKINS COUNTY	682	41-Rural: Fringe	16.54%	0.85%	-0.18%
JOHNSON COUNTY	683	43-Rural: Remote	-1.93%	-2.43%	-0.01%
JONES COUNTY	684	42-Rural: Distant	-7.90%	-1.91%	-0.23%
LAMAR COUNTY	685	32-Town: Distant	-6.17%	-4.14%	-0.14%
LANIER COUNTY	686	42-Rural: Distant	1.28%	2.30%	-0.01%
LAURENS COUNTY	687	42-Rural: Distant	1.08%	-3.80%	-0.02%
LEE COUNTY	688	41-Rural: Fringe	2.98%	-5.73%	-0.32%
LIBERTY COUNTY	689	13-City: Small	6.92%	1.37%	0.01%
LINCOLN COUNTY	690	42-Rural: Distant	-3.59%	-1.87%	-0.08%
LONG COUNTY	691	42-Rural: Distant	-2.47%	-0.26%	0.11%
LOWNDES COUNTY	692	41-Rural: Fringe	-1.84%	0.04%	0.08%
LUMPKIN COUNTY	693	32-Town: Distant	-27.31%	-0.18%	-0.21%
MACON COUNTY	694	32-Town: Distant	18.79%	4.02%	0.07%
MADISON COUNTY	695	42-Rural: Distant	-10.39%	-1.44%	0.01%
MARIETTA CITY	781	13-City: Small	-24.65%	2.19%	0.46%
MARION COUNTY	696	42-Rural: Distant	-6.06%	-5.96%	-0.02%
MCDUFFIE COUNTY	697	41-Rural: Fringe	-0.41%	-1.81%	-0.23%
MCINTOSH COUNTY	698	41-Rural: Fringe	-0.84%	-2.11%	-0.25%
MERIWETHER COUNTY	699	42-Rural: Distant	-4.35%	7.70%	0.21%
MILLER COUNTY	700	43-Rural: Remote	13.80%	4.57%	-0.09%
MITCHELL COUNTY	701	42-Rural: Distant	6.47%	1.52%	-0.01%
MONROE COUNTY	702	41-Rural: Fringe	-8.83%	6.10%	0.91%
MONTGOMERY COUNTY	703	42-Rural: Distant	-44.32%	-43.43%	0.07%
MORGAN COUNTY	704	41-Rural: Fringe	-36.84%	17.94%	1.19%
MURRAY COUNTY	705	31-Town: Fringe	-10.13%	-5.58%	-0.43%
MUSCOGEE COUNTY	706	12-City: Mid-size	6.19%	2.06%	1.35%
NEWTON COUNTY	707	21-Suburb: Large	-34.84%	6.16%	1.53%
OCONEE COUNTY	708	41-Rural: Fringe	-16.89%	1.58%	0.88%
OGLETHORPE COUNTY	709	42-Rural: Distant	-5.45%	2.57%	-0.02%
PAULDING COUNTY	710	41-Rural: Fringe	-30.95%	12.15%	3.94%
PEACH COUNTY	711	41-Rural: Fringe	4.93%	2.40%	-0.01%

DISTRICT	DISTRICT ID	URBAN CLASSIFICATION	2014-2010	2014-2015	SHARE OF AGGREGATE CHANGE
PELHAM CITY	784	32-Town: Distant	7.09%	-5.95%	-0.04%
PICKENS COUNTY	712	41-Rural: Fringe	-4.06%	-1.29%	-0.19%
PIERCE COUNTY	713	41-Rural: Fringe	2.63%	2.86%	0.16%
PIKE COUNTY	714	42-Rural: Distant	-9.64%	-2.36%	-0.08%
POLK COUNTY	715	32-Town: Distant	-5.15%	-2.90%	-0.30%
PULASKI COUNTY	716	32-Town: Distant	6.77%	-0.73%	0.00%
PUTNAM COUNTY	717	41-Rural: Fringe	-10.95%	-0.13%	0.06%
QUITMAN COUNTY	718	33-Town: Remote	-1.47%	-0.85%	-0.04%
RABUN COUNTY	719	43-Rural: Remote	-4.17%	-3.39%	-0.80%
RANDOLPH COUNTY	720	32-Town: Distant	18.51%	6.11%	-0.05%
RICHMOND COUNTY	721	12-City: Mid-size	5.48%	0.71%	0.08%
ROCKDALE COUNTY	722	21-Suburb: Large	-36.70%	-0.62%	0.40%
ROME CITY	785	13-City: Small	-12.17%	-4.51%	-0.13%
SCHLEY COUNTY	723	43-Rural: Remote	-6.98%	-2.39%	-0.02%
SCREVEN COUNTY	724	41-Rural: Fringe	9.30%	-1.98%	-0.11%
SEMINOLE COUNTY	725	41-Rural: Fringe	0.27%	4.52%	0.08%
SOCIAL CIRCLE CITY	786	42-Rural: Distant	-11.27%	0.33%	-0.03%
SPALDING COUNTY	726	41-Rural: Fringe	-5.09%	-2.12%	-0.59%
STEPHENS COUNTY	727	41-Rural: Fringe	-10.64%	-4.25%	-0.20%
STEWART COUNTY	728	42-Rural: Distant	3.03%	9.59%	0.07%
SUMTER COUNTY	729	41-Rural: Fringe	3.45%	2.21%	-0.07%
TALBOT COUNTY	730	42-Rural: Distant	9.37%	-4.07%	-0.10%
TALIAFERRO COUNTY	731	43-Rural: Remote	-2.88%	10.18%	0.03%
TATTNALL COUNTY	732	42-Rural: Distant	-3.43%	-2.79%	-0.03%
TAYLOR COUNTY	733	43-Rural: Remote	0.68%	4.68%	0.02%
TELFAIR COUNTY	734	33-Town: Remote	3.50%	1.38%	0.01%
TERRELL COUNTY	735	32-Town: Distant	4.85%	1.16%	0.02%
THOMAS COUNTY	736	41-Rural: Fringe	-15.17%	-1.26%	0.04%
THOMASTON-UPSON COUNTY	745	41-Rural: Fringe	-0.73%	-0.23%	-0.20%
THOMASVILLE CITY	789	32-Town: Distant	-10.31%	4.82%	0.25%
TIFT COUNTY	737	33-Town: Remote	-2.84%	-1.07%	-0.01%
TOOMBS COUNTY	738	33-Town: Remote	11.13%	-1.13%	-0.10%
TOWNS COUNTY	739	43-Rural: Remote	-22.23%	0.10%	0.02%
TREUTLEN COUNTY	740	41-Rural: Fringe	1.75%	-4.33%	-0.05%
TRION CITY	791	32-Town: Distant	-36.86%	-5.00%	-0.01%
TROUP COUNTY	741	32-Town: Distant	-2.64%	-1.25%	-0.28%
TURNER COUNTY	742	32-Town: Distant	6.79%	4.06%	-0.01%
TWIGGS COUNTY	743	42-Rural: Distant	4.86%	2.80%	0.10%
UNION COUNTY	744	43-Rural: Remote	-13.07%	-2.45%	-0.06%
VALDOSTA CITY	792	13-City: Small	-3.77%	-1.16%	-0.07%
VIDALIA CITY	793	33-Town: Remote	2.20%	-1.30%	-0.19%
WALKER COUNTY	746	41-Rural: Fringe	-5.20%	-1.28%	-0.24%
WALTON COUNTY	747	41-Rural: Fringe	-29.16%	2.02%	0.68%
WARE COUNTY	748	33-Town: Remote	5.16%	-2.92%	-0.12%

DISTRICT	DISTRICT ID	URBAN CLASSIFICATION	2014-2010	2014-2015	SHARE OF AGGREGATE CHANGE
WARREN COUNTY	749	42-Rural: Distant	21.47%	8.55%	0.13%
WASHINGTON COUNTY	750	33-Town: Remote	-4.29%	-2.30%	-0.14%
WAYNE COUNTY	751	41-Rural: Fringe			
WEBSTER COUNTY	752	42-Rural: Distant	12.28%	-0.32%	0.01%
WHEELER COUNTY	753	42-Rural: Distant	-1.96%	3.25%	0.02%
WHITE COUNTY	754	42-Rural: Distant	-22.47%	0.33%	-0.03%
WHITFIELD COUNTY	755	41-Rural: Fringe	-15.90%	-1.47%	-0.06%
WILCOX COUNTY	756	43-Rural: Remote	15.27%	-1.14%	0.02%
WILKES COUNTY	757	41-Rural: Fringe	-7.54%	1.61%	-0.02%
WILKINSON COUNTY	758	42-Rural: Distant	-4.17%	0.46%	-0.06%
WORTH COUNTY	759	32-Town: Distant	4.36%	1.19%	0.05%

Table A-2. Urban Classification Definitions

CLASSIFICATION	DEFINITION
City: Large	Territory inside an urbanized area and inside a principal city with population of 250,000 or more
City: Mid-size	Territory inside an urbanized area and inside a principal city with population less than 250,000 and greater than or equal to 100,000
City: Small	Territory inside an urbanized area and inside a principal city with population less than 100,000
Suburb: Large	Territory outside a principal city and inside an urbanized area with population of 250,000 or more
Town: Fringe	Territory inside an urban cluster that is less than or equal to 10 miles from an urbanized area
Town: Distant	Territory inside an urban cluster that is more than 10 miles and less than or equal to 35 miles from an urbanized area
Town: Remote	Territory inside an urban cluster that is more than 35 miles from an urbanized area
Rural: Fringe	Census-defined rural territory that is less than or equal to 5 miles from an urbanized area, as well as rural territory that is less than or equal to 2.5 miles from an urban cluster
Rural: Distant	Census-defined rural territory that is more than 5 miles but less than or equal to 25 miles from an urbanized area, as well as rural territory that is more than 2.5 miles but less than or equal to 10 miles from an urban cluster
Rural: Remote	Census-defined rural territory that is more than 25 miles from an urbanized area and is also more than 10 miles from an urban cluster

About the Author



Nicholas Warner, a research associate at the Center for State and Local Finance at Georgia State University, specializes in education finance. His recent research has focused on school district expenditure and revenue portfolio analysis, tax expenditure estimation, examination of Georgia's special option sales tax for school facility funding, and school districts' responses to the Great Recession. His work has been published in the *Journal of Education Finance* as well as by the Georgia Department of Early Care and Learning. Warner received his master's degree in economics from the Andrew Young School of Policy Studies.

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The Center for State and Local Finance (CSLF) mission is to develop the people and ideas for next generation public finance. Key initiatives include: 1) Developing executive education programs in public finance to provide professional development for the next generation of practitioners in state and local finance; 2) Building technical assistance capacity in next generation technologies for the public sector that include the use of "big data" and improved analytics to better inform policymakers and to better target solutions to public sector problems; 3) Supporting scholarship on critical challenges in state and local fiscal and economic policy; and 4) Building a strong capacity to translate and communicate academic research for the practitioner audience.

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