



# **GEORGIA LOCAL GOVERNMENT FINANCE HIGHLIGHTS**

**LOCAL GOVERNMENT DATA  
FOR FISCAL YEARS ENDED IN 2013**



**Georgia Department of Community Affairs**

**December 2014**

## Table of Contents

### All Highlights based on 2013 Fiscal Year data reported by Local Governments

(See **Appendix E** for the list of Local Governments duly reporting finances for FY 2013 in accordance with O.C.G.A. 36-81-8, and the yes/no indication if a local government's figures are included in the calculations of this Highlights Report)

County Government **Revenues by Population Group**

Municipal Government **Revenues by Population Group**

Consolidated Government **Revenues by Population Group**

Appendix A: Data Categories ..... A-1

Appendix B: County Government Revenues, Expenses, and Debts Overview ..... B-1

Appendix C: Municipal Government Revenues, Expenses, and Debts Overview .....C-1

Appendix D: Consolidated Government Revenues, Expenses, and Debts Overview ..... D-1

**Appendix E: Governments Included in this 2014 Finance Highlights Report ..... E-1**

# 2013 County - Total Revenues By Population Group

## INTERGOVERNMENT REVENUES- ALL FUNDS, SERVICE CHARGES, ENTERPRISE FUNDS

### TAX REVENUES - ALL FUNDS

#### Population Group: A

#### Total Govs Reporting

**22**

Real Property	\$1,894,330,790
Other Property:	\$478,759,965
LOST:	\$375,364,683
SPLOST:	\$638,954,876
Alcohol Taxes:	\$28,316,218
Insurance Taxes:	\$160,326,322
Hotel-Motel Taxes:	\$31,238,754
Franchise Taxes:	\$37,599,285
Other Taxes:	\$3,573,842
Lic., Permits, Fees:	\$126,360,564

State InterGovernment:	\$139,202,707
Federal InterGovernment:	\$145,542,065
Local InterGovernment:	\$36,872,729
Service Charges:	\$194,622,495
Other Revenues:	\$981,044,856
Enterprise - WaterSewer:	\$991,432,819
Enterprise - Electric:	\$584,598
Enterprise - Gas:	\$0
Enterprise - Airport:	\$15,929,412
Enterprise - Solid Waste:	\$139,467,908
Enterprise -Other:	\$114,533,386

#### Population Group: B

#### Total Govs Reporting

**16**

Real Property	\$282,242,671
Other Property:	\$73,938,845
LOST:	\$82,286,895
SPLOST:	\$123,210,541
Alcohol Taxes:	\$5,287,752
Insurance Taxes:	\$30,798,865
Hotel-Motel Taxes:	\$5,237,869
Franchise Taxes:	\$5,517,164
Other Taxes:	\$472,109
Lic., Permits, Fees:	\$7,212,065

State InterGovernment:	\$35,714,802
Federal InterGovernment:	\$15,707,314
Local InterGovernment:	\$8,816,495
Service Charges:	\$58,818,388
Other Revenues:	\$77,664,606
Enterprise - WaterSewer:	\$58,513,504
Enterprise - Electric:	\$0
Enterprise - Gas:	\$0
Enterprise - Airport:	\$2,484,487
Enterprise - Solid Waste:	\$26,083,966
Enterprise -Other:	\$8,705,645

#### Population Group: C

#### Total Govs Reporting

**31**

Real Property	\$250,684,470
Other Property:	\$60,269,088
LOST:	\$78,434,942
SPLOST:	\$122,111,738
Alcohol Taxes:	\$3,785,846
Insurance Taxes:	\$31,092,167
Hotel-Motel Taxes:	\$1,671,196
Franchise Taxes:	\$2,687,372
Other Taxes:	\$3,612,434
Lic., Permits, Fees:	\$6,743,426

State InterGovernment:	\$39,790,227
Federal InterGovernment:	\$6,131,925
Local InterGovernment:	\$9,254,516
Service Charges:	\$52,003,409
Other Revenues:	\$54,356,218
Enterprise - WaterSewer:	\$27,742,195
Enterprise - Electric:	\$0
Enterprise - Gas:	\$429,806
Enterprise - Airport:	\$1,964,108
Enterprise - Solid Waste:	\$17,482,408
Enterprise -Other:	\$9,190,835

**Population Group: D****Total Govs Reporting****33**

Real Property	\$169,426,478
Other Property:	\$65,011,915
LOST:	\$52,761,848
SPLOST:	\$84,742,809
Alcohol Taxes:	\$2,457,636
Insurance Taxes:	\$19,987,787
Hotel-Motel Taxes:	\$3,648,401
Franchise Taxes:	\$1,756,749
Other Taxes:	\$1,793,918
Lic., Permits, Fees:	\$4,252,005

State InterGovernment:	\$29,559,199
Federal InterGovernment:	\$11,668,221
Local InterGovernment:	\$2,761,669
Service Charges:	\$36,692,357
Other Revenues:	\$33,945,801
Enterprise - WaterSewer:	\$3,286,105
Enterprise - Electric:	\$0
Enterprise - Gas:	\$0
Enterprise - Airport:	\$54,413
Enterprise - Solid Waste:	\$9,110,267
Enterprise -Other:	\$4,012,089

**Population Group: E****Total Govs Reporting****17**

Real Property	\$60,547,404
Other Property:	\$12,154,515
LOST:	\$14,733,522
SPLOST:	\$22,416,968
Alcohol Taxes:	\$742,912
Insurance Taxes:	\$6,367,288
Hotel-Motel Taxes:	\$319,218
Franchise Taxes:	\$149,056
Other Taxes:	\$888,124
Lic., Permits, Fees:	\$1,003,374

State InterGovernment:	\$9,364,940
Federal InterGovernment:	\$1,123,245
Local InterGovernment:	\$1,237,328
Service Charges:	\$14,802,173
Other Revenues:	\$13,902,217
Enterprise - WaterSewer:	\$456,638
Enterprise - Electric:	\$0
Enterprise - Gas:	\$0
Enterprise - Airport:	\$190,890
Enterprise - Solid Waste:	\$1,463,515
Enterprise -Other:	\$839,104

**Population Group: F****Total Govs Reporting****27**

Real Property	\$65,232,423
Other Property:	\$13,133,628
LOST:	\$9,466,906
SPLOST:	\$16,256,674
Alcohol Taxes:	\$367,252
Insurance Taxes:	\$5,279,593
Hotel-Motel Taxes:	\$82,598
Franchise Taxes:	\$102,576
Other Taxes:	\$3,146,720
Lic., Permits, Fees:	\$659,284

State InterGovernment:	\$15,706,203
Federal InterGovernment:	\$939,906
Local InterGovernment:	\$985,995
Service Charges:	\$11,291,411
Other Revenues:	\$15,104,746
Enterprise - WaterSewer:	\$2,151,863
Enterprise - Electric:	\$0
Enterprise - Gas:	\$0
Enterprise - Airport:	\$5,005
Enterprise - Solid Waste:	\$3,113,253
Enterprise -Other:	\$1,475,937

# 2013 Municipal - Total Revenues By Population Group

## TAX REVENUES - ALL FUNDS

## INTERGOVERNMENT REVENUES- ALL FUNDS, SERVICE CHARGES, ENTERPRISE FUNDS

### Population Group: A

### Total Govs Reporting

**12**

Real Property	\$488,195,433
Other Property:	\$57,960,810
LOST:	\$244,816,910
SPLOST:	\$194,438,094
Alcohol Taxes:	\$31,468,866
Insurance Taxes:	\$63,715,612
Hotel-Motel Taxes:	\$86,165,692
Franchise Taxes:	\$107,123,576
Other Taxes:	\$6,708,343
Lic., Permits, Fees:	\$102,412,457

State InterGovernment:	\$30,654,224
Federal InterGovernment:	\$103,883,727
Local InterGovernment:	\$75,864,660
Service Charges:	\$101,222,408
Other Revenues:	\$173,796,051
Enterprise - WaterSewer:	\$635,428,927
Enterprise - Electric:	\$214,633,348
Enterprise - Gas:	\$35,827,409
Enterprise - Airport:	\$718,338,365
Enterprise - Solid Waste:	\$120,002,117
Enterprise -Other:	\$73,453,443

### Population Group: B

### Total Govs Reporting

**18**

Real Property	\$109,377,168
Other Property:	\$19,401,674
LOST:	\$59,203,715
SPLOST:	\$28,591,202
Alcohol Taxes:	\$12,742,710
Insurance Taxes:	\$27,389,651
Hotel-Motel Taxes:	\$13,582,184
Franchise Taxes:	\$34,886,287
Other Taxes:	\$3,270,151
Lic., Permits, Fees:	\$31,611,398

State InterGovernment:	\$10,727,757
Federal InterGovernment:	\$11,333,716
Local InterGovernment:	\$36,373,648
Service Charges:	\$26,439,815
Other Revenues:	\$48,056,083
Enterprise - WaterSewer:	\$211,195,765
Enterprise - Electric:	\$228,088,024
Enterprise - Gas:	\$75,596,026
Enterprise - Airport:	\$3,109,856
Enterprise - Solid Waste:	\$36,902,397
Enterprise -Other:	\$40,183,556

### Population Group: C

### Total Govs Reporting

**47**

Real Property	\$174,427,335
Other Property:	\$26,868,748
LOST:	\$84,168,218
SPLOST:	\$54,627,019
Alcohol Taxes:	\$17,047,774
Insurance Taxes:	\$35,304,866
Hotel-Motel Taxes:	\$20,263,364
Franchise Taxes:	\$51,995,872
Other Taxes:	\$3,517,833
Lic., Permits, Fees:	\$39,442,484

State InterGovernment:	\$16,035,935
Federal InterGovernment:	\$7,925,367
Local InterGovernment:	\$35,321,384
Service Charges:	\$55,455,550
Other Revenues:	\$63,530,839
Enterprise - WaterSewer:	\$251,791,936
Enterprise - Electric:	\$366,872,438
Enterprise - Gas:	\$127,444,223
Enterprise - Airport:	\$6,254,778
Enterprise - Solid Waste:	\$71,923,866
Enterprise -Other:	\$73,118,297

**Population Group: D****Total Govs Reporting****42**

Real Property	\$40,171,873
Other Property:	\$7,374,044
LOST:	\$40,235,059
SPLOST:	\$18,291,800
Alcohol Taxes:	\$6,495,442
Insurance Taxes:	\$14,645,321
Hotel-Motel Taxes:	\$4,987,526
Franchise Taxes:	\$22,413,253
Other Taxes:	\$152,345
Lic., Permits, Fees:	\$11,064,818

State InterGovernment:	\$15,958,423
Federal InterGovernment:	\$4,537,674
Local InterGovernment:	\$10,470,507
Service Charges:	\$15,756,561
Other Revenues:	\$26,543,789
Enterprise - WaterSewer:	\$106,658,490
Enterprise - Electric:	\$122,865,930
Enterprise - Gas:	\$51,634,761
Enterprise - Airport:	\$933,050
Enterprise - Solid Waste:	\$18,918,576
Enterprise -Other:	\$13,303,550

**Population Group: E****Total Govs Reporting****78**

Real Property	\$41,900,331
Other Property:	\$7,475,822
LOST:	\$35,990,369
SPLOST:	\$23,421,230
Alcohol Taxes:	\$7,556,449
Insurance Taxes:	\$14,288,994
Hotel-Motel Taxes:	\$4,375,625
Franchise Taxes:	\$17,859,390
Other Taxes:	\$673,935
Lic., Permits, Fees:	\$7,749,614

State InterGovernment:	\$13,288,012
Federal InterGovernment:	\$4,711,915
Local InterGovernment:	\$12,342,236
Service Charges:	\$16,869,138
Other Revenues:	\$28,428,672
Enterprise - WaterSewer:	\$113,778,884
Enterprise - Electric:	\$110,242,629
Enterprise - Gas:	\$56,902,504
Enterprise - Airport:	\$9,825
Enterprise - Solid Waste:	\$14,632,620
Enterprise -Other:	\$7,048,983

**Population Group: F****Total Govs Reporting****85**

Real Property	\$17,862,107
Other Property:	\$3,837,188
LOST:	\$16,932,032
SPLOST:	\$9,368,841
Alcohol Taxes:	\$3,112,910
Insurance Taxes:	\$6,985,399
Hotel-Motel Taxes:	\$1,317,619
Franchise Taxes:	\$8,668,639
Other Taxes:	\$321,305
Lic., Permits, Fees:	\$2,880,940

State InterGovernment:	\$7,345,520
Federal InterGovernment:	\$9,700,801
Local InterGovernment:	\$3,670,501
Service Charges:	\$6,736,183
Other Revenues:	\$14,616,480
Enterprise - WaterSewer:	\$56,880,352
Enterprise - Electric:	\$5,093,196
Enterprise - Gas:	\$18,188,284
Enterprise - Airport:	\$190,132
Enterprise - Solid Waste:	\$2,584,564
Enterprise -Other:	\$1,086,970

**Population Group: G****Total Govs Reporting****78**

**Population Group: G****Total Govs Reporting****78**

Real Property	\$5,056,738
Other Property:	\$1,314,400
LOST:	\$8,229,303
SPLOST:	\$4,692,643
Alcohol Taxes:	\$1,402,159
Insurance Taxes:	\$2,691,449
Hotel-Motel Taxes:	\$1,201,678
Franchise Taxes:	\$4,371,333
Other Taxes:	\$140,005
Lic., Permits, Fees:	\$1,704,395

State InterGovernment:	\$6,360,477
Federal InterGovernment:	\$1,430,371
Local InterGovernment:	\$1,075,562
Service Charges:	\$2,325,139
Other Revenues:	\$6,256,863
Enterprise - WaterSewer:	\$17,424,519
Enterprise - Electric:	\$0
Enterprise - Gas:	\$204,708
Enterprise - Airport:	\$331,316
Enterprise - Solid Waste:	\$594,576
Enterprise -Other:	\$110,708

**Population Group: H****Total Govs Reporting****123**

Real Property	\$1,440,662
Other Property:	\$586,527
LOST:	\$3,726,013
SPLOST:	\$2,849,681
Alcohol Taxes:	\$582,049
Insurance Taxes:	\$1,551,691
Hotel-Motel Taxes:	\$202,726
Franchise Taxes:	\$1,588,588
Other Taxes:	\$211,520
Lic., Permits, Fees:	\$426,087

State InterGovernment:	\$2,207,832
Federal InterGovernment:	\$701,289
Local InterGovernment:	\$595,887
Service Charges:	\$858,459
Other Revenues:	\$3,165,270
Enterprise - WaterSewer:	\$6,154,055
Enterprise - Electric:	\$1,161,224
Enterprise - Gas:	\$0
Enterprise - Airport:	\$0
Enterprise - Solid Waste:	\$288,145
Enterprise -Other:	\$234,875

# 2013 Consolidated - Total Revenues By Population Group

## TAX REVENUES - ALL FUNDS

## INTERGOVERNMENT REVENUES- ALL FUNDS, SERVICE CHARGES, ENTERPRISE FUNDS

### Population Group: A

### Total Govs Reporting

**3**

Real Property	\$161,602,719
Other Property:	\$48,285,008
LOST:	\$126,620,950
SPLOST:	\$60,016,489
Alcohol Taxes:	\$9,579,417
Insurance Taxes:	\$25,314,334
Hotel-Motel Taxes:	\$11,714,485
Franchise Taxes:	\$31,132,358
Other Taxes:	\$1,237,671
Lic., Permits, Fees:	\$27,778,550

State InterGovernment:	\$33,398,758
Federal InterGovernment:	\$28,860,757
Local InterGovernment:	\$5,456,464
Service Charges:	\$44,793,268
Other Revenues:	\$97,711,207
Enterprise - WaterSewer:	\$120,573,697
Enterprise - Electric:	\$0
Enterprise - Gas:	\$0
Enterprise - Airport:	\$24,369,807
Enterprise - Solid Waste:	\$48,843,192
Enterprise -Other:	\$17,671,668

### Population Group: F

### Total Govs Reporting

**3**

Real Property	\$3,192,773
Other Property:	\$620,904
LOST:	\$471,324
SPLOST:	\$675,670
Alcohol Taxes:	\$96,421
Insurance Taxes:	\$461,362
Hotel-Motel Taxes:	\$0
Franchise Taxes:	\$387,725
Other Taxes:	\$0
Lic., Permits, Fees:	\$48,794

State InterGovernment:	\$921,416
Federal InterGovernment:	\$85,177
Local InterGovernment:	\$50,591
Service Charges:	\$470,260
Other Revenues:	\$715,313
Enterprise - WaterSewer:	\$594,761
Enterprise - Electric:	\$0
Enterprise - Gas:	\$0
Enterprise - Airport:	\$0
Enterprise - Solid Waste:	\$569,917
Enterprise -Other:	\$22,590

## Appendix A: Data Categories

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### General Revenues

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#### Property Taxes

- Real and personal property taxes
- FIFA, penalties, interest and cost
- Public utilities taxes
- Motor vehicle taxes
- Mobile home taxes
- Intangible taxes (regular and recording)
- Railroad equipment tax
- Tax collection fees

#### Sales Taxes

- Local option sales tax
- Special purpose sales tax

#### Excise and Special Use Tax

- Alcoholic beverage taxes
- Insurance premiums taxes
- Hotel/motel tax
- Franchise payments taxes
- Other excise and special use taxes

#### Licenses and Permits Revenues

- Business licenses and occupational taxes
- Alcoholic beverage licenses
- Building permits
- Other licenses, permits and fees

#### Intergovernmental Revenues, by Type

- Payments in lieu of taxes
- General public purpose grants
- Fuel, oil and road mileage
- Road, street and bridge funds (DOT contracts)
- Water/wastewater grants
- Solid waste grants
- Revenues of county boards of health
- Crime and corrections grants
- Community Development Block Grants
- Public welfare grants
- Real estate transfer tax
- Other intergovernmental revenues

#### Intergovernmental Revenues, by Source

- State
- Other local governments
- Federal
- DHR physical and mental health grants <sup>2</sup>

#### Service Charge Revenues

- Parking facilities and meters
- Parks and recreation charges
- Ambulance charges
- Hospital charges
- Garbage/trash collection charges
- Landfill fees
- Special assessments
- Fire service subscription fees
- Other service charges

#### Other Revenues

- Interest earnings on investments
- Fines, forfeits and court fees
- Fee collections of county officers <sup>2</sup>
- Receipts from sales of materials and surplus equipment
- Receipts from sale of real property (land and buildings)

- Rents and royalties
- Cemetery fees
- All additional revenues

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### Enterprise Fund Revenues

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#### By Purpose

- Water and sewer system
- Electric supply system
- Gas supply system
- Airport
- Solid waste system
- Other enterprise funds

#### By Type of Revenues

- Operating revenue
- Other revenue

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### General Expenditures

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#### Administration

- Financial administration
- Tax commissioner <sup>1</sup>
- Tax assessor/appraiser <sup>1</sup>
- General administration
- General government buildings
- General insurance
- Legal fees

#### Courts

- Superior court <sup>1</sup>
- State court <sup>1</sup>
- Juvenile and magistrate court <sup>1</sup>
- Probate court <sup>1</sup>
- Clerk of courts <sup>1</sup>
- Municipal court <sup>2</sup>

#### Public Safety and Corrections

- Sheriff's department <sup>1</sup>
- Police department
- Correctional institute <sup>1</sup>
- Jail
- Fire department

#### Community Development

- Community development
- Building inspection and regulation

#### Highways

- Highways, roads and bridges
- Drainage

#### Health and Human Service

- County/municipal hospital
- Payments to other hospitals
- Public health
- Public welfare
- Ambulance service
- DHR physical and mental health grants <sup>1</sup>

#### Leisure Services

- Parks and recreation
- Libraries

#### Public Works

- Parking facilities
- Natural resources
- Garbage and trash collection

## Appendix A: Data Categories

Garbage and trash disposal (landfill)	Water and sewer system
Education	Other
Expend by general government	Debt Issued, Retired, Interest Paid and Amount Outstanding at Beginning and End of Year
Other Expenditures	Revenue bonds
	General obligation bonds
	Other long-term debt
	Lease pool/Capital purchase
	Short-term debt
<hr/> <b>Enterprise Fund Expenditures</b> <hr/>	<hr/> <b>Cash and Investment Assets Held at End of Fiscal Year</b> <hr/>
By Purpose	Cash and Deposits
Water and sewer system	Federal Securities
Electric supply system	Federal Agency Securities
Gas supply system	State and Local Government Securities
Airport	
Solid waste system	Cash and Investment Assets Held, by Type
Other enterprise funds	Sinking funds
By Type of Expenditure	Bond funds
Current operations	Held In Other Fund
Purchase of land, equipment and structures	
Construction	
Interest expense	
<hr/> <b>Personnel Expenditures</b> <hr/>	
Employee benefits	
Salaries and wages for current operations	
Salaries and wages for construction	
<hr/> <b>Intergovernmental Expenditures</b> <hr/>	
By Purpose	
Parks and recreation	
Jails	
Fire protection	
Police protection	
Public health	
Hospitals	
Libraries	
Public welfare	
Garbage and trash collection	
Garbage and trash disposal	
Highways, streets and drainage	
Water/sewer system	
Electric supply system	
Gas supply system	
Public transit	
Airport	
Other purposes	
<hr/> <b>Debt</b> <hr/>	
Bond Debt, by Purpose	
Airport	
Education (non-school board)	
Electric utility system	
Fire protection	
Gas utility system	
Industrial revenue bonds	
Law enforcement and corrections	
Multi-purpose	
Parks and recreation facilities	
Public buildings	
Public transit system	
Solid waste systems	
Streets, roads and highways	

**Appendix B:**  
**COUNTY Local Government Finance Overview**

	Amount (\$)	Per capita amount (\$)	Percent of total
<b>Total Revenues</b>	9,086,344,651	972.53	100.0%
General Revenues	7,645,640,495	818.33	84.1%
Enterprise Fund Revenues	1,440,704,156	154.20	15.9%
<b>Revenue Items</b>	Amount (\$)	Per capita amount (\$)	Percent of total
General Revenues	7,645,640,495	818.33	84.1%
Property Taxes	3,425,732,192	366.66	37.7%
Real and personal property taxes	2,722,464,236	291.39	30.0%
All other property taxes	703,267,956	75.27	7.7%
Sales Taxes	1,620,742,402	173.47	17.8%
Local option sales tax	613,048,796	65.62	6.7%
Special purpose sales tax	1,007,693,606	107.86	11.1%
Excise and special use taxes	398,307,023	42.63	4.4%
Alcoholic beverage taxes	40,957,616	4.38	0.5%
Insurance premiums taxes	253,852,022	27.17	2.8%
Hotel/motel taxes	42,198,035	4.52	0.5%
Franchise payments taxes	47,812,202	5.12	0.5%
Other excise and special use taxes	13,487,148	1.44	0.1%
Licenses, permits and fees	146,230,717	15.65	1.6%
Intergovernmental revenues, by source	510,379,486	54.63	5.6%
State	269,338,078	28.83	3.0%
Federal	181,112,675	19.38	2.0%
Local	59,928,732	6.41	0.7%
Service charges and other revenues	1,544,248,675	165.28	17.0%
Service charge revenues	368,230,232	39.41	4.1%
Other revenues	1,176,018,443	125.87	12.9%
Enterprise Fund Revenues	1,440,704,156	154.20	15.9%
Water and sewer system	1,083,583,124	115.98	11.9%
Electric supply system	584,598	0.06	0.0%
Gas supply system	429,806	0.05	0.0%
Airport	20,628,316	2.21	0.2%
Solid waste system	196,721,317	21.06	2.2%
Other enterprise funds	138,756,997	14.85	1.5%

**Appendix B:**  
**COUNTY Local Government Finance Overview**

	Amount (\$)	Per capita amount (\$)	Percent of total
<b>Total Expenditures</b>	8,273,923,842	885.58	100.0%
General Expenditures	6,620,596,316	708.62	80.0%
Enterprise Fund Expenditures	1,389,811,481	148.75	16.8%
Debt Service Costs	263,516,045	28.20	3.2%
	Amount (\$)	Per capita amount (\$)	Percent of total
<b>Expenditure Items</b>			
General Expenditures	6,620,596,316	708.62	80.0%
Administration	1,167,251,502	124.93	14.1%
Courts	592,606,925	63.43	7.2%
Public safety	1,995,924,941	213.63	24.1%
Community development	145,862,939	15.61	1.8%
Health and human services	480,437,320	51.42	5.8%
Leisure services	298,378,750	31.94	3.6%
Public works	56,669,716	6.07	0.7%
Highways, streets and drainage	432,448,372	46.29	5.2%
Education (non-school board)	1,695,761	0.18	0.0%
Other expenditures	598,520,042	64.06	7.2%
Capital expenditures	850,800,046	91.06	10.3%
Enterprise Fund Expenditures	1,389,811,481	148.75	16.8%
Water and sewer system	1,054,282,163	112.84	12.7%
Electric supply system	0	0.00	0.0%
Gas supply system	345,356	0.04	0.0%
Airport	31,223,701	3.34	0.4%
Solid waste system	189,980,318	20.33	2.3%
Other enterprise funds	113,979,943	12.20	1.4%
Debt service costs (Interest only)	263,516,045	28.20	3.2%

**Appendix B:**  
**COUNTY Local Government Finance Overview**

<b>Debt Items</b>	Amount (\$)	Per capita amount (\$)	Percent of total
Outstanding at beginning of year	6,371,558,070	681.96	100.0%
Revenue bonds	3,647,508,407	390.40	57.2%
General obligation bonds	1,516,370,151	162.30	23.8%
Other long-term debt	585,732,045	62.69	9.2%
Lease pool/capital purchase	501,192,533	53.64	7.9%
Short-term debt	120,754,934	12.92	1.9%
Issued during fiscal year	1,091,316,141	116.81	100.0%
Revenue bonds	531,747,000	56.91	48.7%
General obligation bonds	87,435,473	9.36	8.0%
Other long-term debt	46,268,219	4.95	4.2%
Lease pool/capital purchase	66,991,404	7.17	6.1%
Short-term debt	358,874,045	38.41	32.9%
Retired during fiscal year	1,435,973,111	153.70	100.0%
Revenue bonds	654,365,793	70.04	45.6%
General obligation bonds	253,379,920	27.12	17.6%
Other long-term debt	44,924,047	4.81	3.1%
Lease pool/capital purchase	97,043,546	10.39	6.8%
Short-term debt	386,259,806	41.34	26.9%
Outstanding at end of year	6,021,365,282	644.48	100.0%
Revenue bonds	3,521,659,614	376.93	58.5%
General obligation bonds	1,344,955,470	143.95	22.3%
Other long-term debt	590,307,102	63.18	9.8%
Lease pool/capital purchase	471,073,922	50.42	7.8%
Short-term debt	93,369,173	9.99	1.6%
Interest paid on debt during year	263,516,045	28.20	100.0%
Revenue bonds	151,007,349	16.16	57.3%
General obligation bonds	71,644,082	7.67	27.2%
Other long-term debt	18,994,485	2.03	7.2%
Lease pool/capital purchase	20,122,097	2.15	7.6%
Short-term debt	1,748,032	0.19	0.7%
<b>Cash and Investment Assets</b>	<b>Amount (\$)</b>	<b>Per capita amount (\$)</b>	<b>Percent of total</b>
Amount held at end of year	6,196,000,492	663.17	100.0%
Held in sinking funds	232,141,338	24.85	3.7%
Held in bond funds	856,957,367	91.72	13.8%
Held in all other funds	5,106,901,788	546.60	82.4%

**Appendix C:**  
**MUNICIPAL Local Government Finance Overview**

	Amount (\$)	Per capita amount (\$)	Percent of total
<b>Total Revenues</b>	7,703,302,234	2,203.72	100.0%
General Revenues	3,685,680,036	1,054.38	47.8%
Enterprise Fund Revenues	4,017,622,197	1,149.34	52.2%
<b>Revenue Items</b>	Amount (\$)	Per capita amount (\$)	Percent of total
General Revenues	3,685,680,036	1,054.38	47.8%
Property Taxes	1,003,250,860	287.00	13.0%
Real and personal property taxes	878,431,648	251.30	11.4%
All other property taxes	124,819,213	35.71	1.6%
Sales Taxes	829,582,129	237.32	10.8%
Local option sales tax	493,301,618	141.12	6.4%
Special purpose sales tax	336,280,510	96.20	4.4%
Excise and special use taxes	642,980,128	183.94	8.3%
Alcoholic beverage taxes	80,408,359	23.00	1.0%
Insurance premiums taxes	166,572,983	47.65	2.2%
Hotel/motel taxes	132,096,414	37.79	1.7%
Franchise payments taxes	248,906,937	71.21	3.2%
Other excise and special use taxes	14,995,436	4.29	0.2%
Licenses, permits and fees	197,292,193	56.44	2.6%
Intergovernmental revenues, by source	422,517,426	120.87	5.5%
State	102,578,179	29.35	1.3%
Federal	144,224,862	41.26	1.9%
Local	175,714,385	50.27	2.3%
Service charges and other revenues	590,057,300	168.80	7.7%
Service charge revenues	225,663,253	64.56	2.9%
Other revenues	364,394,047	104.24	4.7%
Enterprise Fund Revenues	4,017,622,197	1,149.34	52.2%
Water and sewer system	1,399,312,928	400.31	18.2%
Electric supply system	1,048,956,789	300.08	13.6%
Gas supply system	365,797,915	104.65	4.7%
Airport	729,167,322	208.60	9.5%
Solid waste system	265,846,861	76.05	3.5%
Other enterprise funds	208,540,383	59.66	2.7%

**Appendix C:**  
**MUNICIPAL Local Government Finance Overview**

	Amount (\$)	Per capita amount (\$)	Percent of total
<b>Total Expenditures</b>	8,010,536,449	2,291.61	100.0%
General Expenditures	3,314,346,837	948.15	41.4%
Enterprise Fund Expenditures	4,201,208,171	1,201.86	52.4%
Debt Service Costs	494,981,442	141.60	6.2%
	Amount (\$)	Per capita amount (\$)	Percent of total
<b>Expenditure Items</b>			
General Expenditures	3,314,346,837	948.15	41.4%
Administration	649,375,488	185.77	8.1%
Courts	55,383,155	15.84	0.7%
Public safety	1,256,109,280	359.34	15.7%
Community development	170,395,554	48.75	2.1%
Health and human services	40,955,328	11.72	0.5%
Leisure services	197,061,764	56.37	2.5%
Public works	50,399,539	14.42	0.6%
Highways, streets and drainage	284,486,878	81.38	3.6%
Education (non-school board)	17,420,419	4.98	0.2%
Other expenditures	128,239,588	36.69	1.6%
Capital expenditures	464,519,845	132.89	5.8%
Enterprise Fund Expenditures	4,201,208,171	1,201.86	52.4%
Water and sewer system	1,603,398,693	458.69	20.0%
Electric supply system	915,505,674	261.90	11.4%
Gas supply system	299,189,699	85.59	3.7%
Airport	905,828,907	259.13	11.3%
Solid waste system	256,475,295	73.37	3.2%
Other enterprise funds	220,809,903	63.17	2.8%
Debt service costs (Interest only)	494,981,442	141.60	6.2%

**Appendix C:**  
**MUNICIPAL Local Government Finance Overview**

Debt Items	Amount (\$)	Per capita amount (\$)	Percent of total
Outstanding at beginning of year	10,838,601,359	3,100.65	100.0%
Revenue bonds	8,010,360,863	2,291.56	73.9%
General obligation bonds	777,765,419	222.50	7.2%
Other long-term debt	1,524,049,557	435.99	14.1%
Lease pool/capital purchase	475,049,398	135.90	4.4%
Short-term debt	51,376,122	14.70	0.5%
Issued during fiscal year	577,240,679	165.13	100.0%
Revenue bonds	289,345,441	82.77	50.1%
General obligation bonds	67,011,268	19.17	11.6%
Other long-term debt	114,701,800	32.81	19.9%
Lease pool/capital purchase	54,922,831	15.71	9.5%
Short-term debt	51,259,339	14.66	8.9%
Retired during fiscal year	855,274,612	244.67	100.0%
Revenue bonds	434,422,784	124.28	50.8%
General obligation bonds	79,515,343	22.75	9.3%
Other long-term debt	193,527,338	55.36	22.6%
Lease pool/capital purchase	91,938,913	26.30	10.7%
Short-term debt	55,870,233	15.98	6.5%
Outstanding at end of year	10,560,274,953	3,021.03	100.0%
Revenue bonds	7,858,648,520	2,248.16	74.4%
General obligation bonds	772,240,810	220.92	7.3%
Other long-term debt	1,444,855,884	413.34	13.7%
Lease pool/capital purchase	437,868,567	125.26	4.1%
Short-term debt	46,661,173	13.35	0.4%
Interest paid on debt during year	494,981,442	141.60	100.0%
Revenue bonds	393,895,617	112.68	79.6%
General obligation bonds	31,028,153	8.88	6.3%
Other long-term debt	51,833,909	14.83	10.5%
Lease pool/capital purchase	17,433,858	4.99	3.5%
Short-term debt	789,904	0.23	0.2%
<b>Cash and Investment Assets</b>	<b>Amount (\$)</b>	<b>Per capita amount (\$)</b>	<b>Percent of total</b>
Amount held at end of year	7,682,226,655	2,197.69	100.0%
Held in sinking funds	765,699,535	219.05	10.0%
Held in bond funds	831,959,986	238.00	10.8%
Held in all other funds	6,084,567,133	1,740.64	79.2%

**Appendix D:**  
**CONSOLIDATED Local Government Finance Overview**

	Amount (\$)	Per capita amount (\$)	Percent of total
<b>Total Revenues</b>	934,345,797	1,745.67	100.0%
General Revenues	721,700,165	1,348.38	77.2%
Enterprise Fund Revenues	212,645,632	397.29	22.8%
<b>Revenue Items</b>	Amount (\$)	Per capita amount (\$)	Percent of total
General Revenues	721,700,165	1,348.38	77.2%
Property Taxes	213,701,404	399.27	22.9%
Real and personal property taxes	164,795,492	307.89	17.6%
All other property taxes	48,905,912	91.37	5.2%
Sales Taxes	187,784,433	350.84	20.1%
Local option sales tax	127,092,274	237.45	13.6%
Special purpose sales tax	60,692,159	113.39	6.5%
Excise and special use taxes	79,923,773	149.32	8.6%
Alcoholic beverage taxes	9,675,838	18.08	1.0%
Insurance premiums taxes	25,775,696	48.16	2.8%
Hotel/motel taxes	11,714,485	21.89	1.3%
Franchise payments taxes	31,520,083	58.89	3.4%
Other excise and special use taxes	1,237,671	2.31	0.1%
Licenses, permits and fees	27,827,344	51.99	3.0%
Intergovernmental revenues, by source	68,773,163	128.49	7.4%
State	34,320,174	64.12	3.7%
Federal	28,945,934	54.08	3.1%
Local	5,507,055	10.29	0.6%
Service charges and other revenues	143,690,048	268.46	15.4%
Service charge revenues	45,263,528	84.57	4.8%
Other revenues	98,426,520	183.89	10.5%
Enterprise Fund Revenues	212,645,632	397.29	22.8%
Water and sewer system	121,168,458	226.38	13.0%
Electric supply system	0	0.00	0.0%
Gas supply system	0	0.00	0.0%
Airport	24,369,807	45.53	2.6%
Solid waste system	49,413,109	92.32	5.3%
Other enterprise funds	17,694,258	33.06	1.9%

**Appendix D:**  
**CONSOLIDATED Local Government Finance Overview**

	Amount (\$)	Per capita amount (\$)	Percent of total
<b>Total Expenditures</b>	955,647,624	1,785.47	100.0%
General Expenditures	638,236,148	1,192.44	66.8%
Enterprise Fund Expenditures	270,803,556	505.95	28.3%
Debt Service Costs	46,607,920	87.08	4.9%
	Amount (\$)	Per capita amount (\$)	Percent of total
<b>Expenditure Items</b>			
General Expenditures	638,236,148	1,192.44	66.8%
Administration	81,216,840	151.74	8.5%
Courts	39,567,608	73.93	4.1%
Public safety	230,029,402	429.77	24.1%
Community development	31,118,332	58.14	3.3%
Health and human services	23,145,455	43.24	2.4%
Leisure services	31,674,497	59.18	3.3%
Public works	2,715,258	5.07	0.3%
Highways, streets and drainage	35,720,385	66.74	3.7%
Education (non-school board)	0	0.00	0.0%
Other expenditures	19,899,703	37.18	2.1%
Capital expenditures	143,148,668	267.45	15.0%
Enterprise Fund Expenditures	270,803,556	505.95	28.3%
Water and sewer system	157,606,043	294.46	16.5%
Electric supply system	0	0.00	0.0%
Gas supply system	0	0.00	0.0%
Airport	20,960,468	39.16	2.2%
Solid waste system	50,949,499	95.19	5.3%
Other enterprise funds	41,287,546	77.14	4.3%
Debt service costs (Interest only)	46,607,920	87.08	4.9%

**Appendix D:**  
**CONSOLIDATED Local Government Finance Overview**

<b>Debt Items</b>	Amount (\$)	Per capita amount (\$)	Percent of total
Outstanding at beginning of year	1,019,611,109	1,904.98	100.0%
Revenue bonds	903,320,984	1,687.71	88.6%
General obligation bonds	49,190,000	91.90	4.8%
Other long-term debt	48,716,406	91.02	4.8%
Lease pool/capital purchase	18,383,719	34.35	1.8%
Short-term debt	0	0.00	0.0%
Issued during fiscal year	127,721,338	238.63	100.0%
Revenue bonds	65,900,000	123.12	51.6%
General obligation bonds	52,521,050	98.13	41.1%
Other long-term debt	9,155,138	17.10	7.2%
Lease pool/capital purchase	0	0.00	0.0%
Short-term debt	145,150	0.27	0.1%
Retired during fiscal year	90,373,396	168.85	100.0%
Revenue bonds	65,868,490	123.06	72.9%
General obligation bonds	19,196,757	35.87	21.2%
Other long-term debt	5,119,364	9.56	5.7%
Lease pool/capital purchase	43,635	0.08	0.0%
Short-term debt	145,150	0.27	0.2%
Outstanding at end of year	1,056,959,051	1,974.76	100.0%
Revenue bonds	903,352,494	1,687.77	85.5%
General obligation bonds	82,514,293	154.16	7.8%
Other long-term debt	52,752,180	98.56	5.0%
Lease pool/capital purchase	18,340,084	34.27	1.7%
Short-term debt	0	0.00	0.0%
Interest paid on debt during year	46,607,920	87.08	100.0%
Revenue bonds	42,778,916	79.93	91.8%
General obligation bonds	1,538,586	2.87	3.3%
Other long-term debt	1,940,129	3.62	4.2%
Lease pool/capital purchase	350,141	0.65	0.8%
Short-term debt	148	0.00	0.0%
<b>Cash and Investment Assets</b>	<b>Amount (\$)</b>	<b>Per capita amount (\$)</b>	<b>Percent of total</b>
Amount held at end of year	685,680,306	1,281.08	100.0%
Held in sinking funds	44,945,160	83.97	6.6%
Held in bond funds	106,062,775	198.16	15.5%
Held in all other funds	534,672,371	998.95	78.0%

**Appendix E:  
Index to Governments Included in this Report**

Government	Filed RLG Report as Required	2013 Fiscal Year End Month	Government	Filed RLG Report as Required	2013 Fiscal Year End Month
<b>Counties</b>			36 Columbia	Yes	June 30
1 Appling	Yes	April 30	37 Cook	Yes	September 30
2 Atkinson	Yes	June 30	38 Coweta	Yes	September 30
3 Bacon	Yes	December 31	39 Crawford	Yes	September 30
4 Baker	Yes	April 30	40 Crisp	Yes	June 30
5 Baldwin	Yes	December 31	41 Dade	Yes	June 30
6 Banks	Yes	June 30	42 Dawson	Yes	December 31
7 Barrow	Yes	September 30	43 Decatur	Yes	June 30
8 Bartow	Yes	December 31	44 DeKalb	Yes	December 31
9 Ben Hill	Yes	December 31	45 Dodge	Yes	December 31
10 Berrien	Yes	June 30	46 Dooly	Yes	September 30
11 Bibb	Yes	June 30	47 Dougherty	Yes	June 30
12 Bleckley	Yes	December 31	48 Douglas	Yes	December 31
13 Brantley	Yes	December 31	49 Early	Yes	June 30
14 Brooks	Yes	June 30	50 Echols *	Yes	December 31
15 Bryan	Yes	December 31	51 Effingham	Yes	June 30
16 Bulloch	Yes	June 30	52 Elbert	Yes	June 30
17 Burke	Yes	September 30	53 Emanuel	Yes	September 30
18 Butts	Yes	June 30	54 Evans	Yes	June 30
19 Calhoun	Yes	December 31	55 Fannin	Yes	December 31
20 Camden	Yes	June 30	56 Fayette	Yes	June 30
21 Candler	Yes	June 30	57 Floyd	Yes	December 31
22 Carroll	Yes	June 30	58 Forsyth	Yes	December 31
23 Catoosa	Yes	September 30	59 Franklin	No	June 30
24 Charlton	Yes	December 31	60 Fulton	Yes	December 31
25 Chatham	Yes	June 30	61 Gilmer	Yes	December 31
26 Chattahoochee *	No	June 30	62 Glascock	Yes	December 31
27 Chattooga	Yes	December 31	63 Glynn	Yes	June 30
28 Cherokee	Yes	December 31	64 Gordon	Yes	June 30
29 Clarke *	Yes	June 30	65 Grady	No	December 31
30 Clay	Yes	September 30	66 Greene	Yes	September 30
31 Clayton	Yes	June 30	67 Gwinnett	Yes	December 31
32 Clinch	Yes	July 31	68 Habersham	Yes	June 30
33 Cobb	Yes	September 30	69 Hall	Yes	June 30
34 Coffee	Yes	December 31	70 Hancock	Yes	December 31
35 Colquitt	Yes	June 30	71 Haralson	Yes	June 30

\* Consolidated county/city government

**Appendix E:  
Index to Governments Included in this Report**

Government	Filed RLG Report as Required	2013 Fiscal Year End Month	Government	Filed RLG Report as Required	2013 Fiscal Year End Month
72 Harris	Yes	June 30	109 Oglethorpe	Yes	December 31
73 Hart	Yes	September 30	110 Paulding	Yes	June 30
74 Heard	Yes	June 30	111 Peach	Yes	September 30
75 Henry	Yes	June 30	112 Pickens	Yes	December 31
76 Houston	Yes	June 30	113 Pierce	Yes	December 31
77 Irwin	Yes	August 31	114 Pike	Yes	October 31
78 Jackson	Yes	December 31	115 Polk	Yes	June 30
79 Jasper	Yes	December 31	116 Pulaski	Yes	December 31
80 Jeff Davis	Yes	June 30	117 Putnam	Yes	September 30
81 Jefferson	Yes	June 30	118 Quitman *	Yes	December 31
82 Jenkins	Yes	June 30	119 Rabun	Yes	June 30
83 Johnson	Yes	December 31	120 Randolph	Yes	March 31
84 Jones	Yes	August 31	121 Richmond *	Yes	December 31
85 Lamar	Yes	December 31	122 Rockdale	Yes	December 31
86 Lanier	Yes	June 30	123 Schley	Yes	June 30
87 Laurens	Yes	June 30	124 Screven	Yes	June 30
88 Lee	Yes	June 30	125 Seminole	Yes	May 31
89 Liberty	Yes	June 30	126 Spalding	Yes	June 30
90 Lincoln	Yes	June 30	127 Stephens	Yes	June 30
91 Long	Yes	June 30	128 Stewart	Yes	December 31
92 Lowndes	Yes	June 30	129 Sumter	Yes	June 30
93 Lumpkin	Yes	December 31	130 Talbot	Yes	June 30
94 Macon	Yes	June 30	131 Taliaferro	Yes	June 30
95 Madison	Yes	December 31	132 Tattnall	Yes	September 30
96 Marion	No	December 31	133 Taylor	Yes	June 30
97 McDuffie	Yes	December 31	134 Telfair	Yes	June 30
98 McIntosh	No	September 30	135 Terrell	Yes	September 30
99 Meriwether	Yes	September 30	136 Thomas	Yes	December 31
100 Miller	No	June 30	137 Tift	Yes	June 30
101 Mitchell	Yes	December 31	138 Toombs	Yes	December 31
102 Monroe	No	December 31	139 Towns	Yes	December 31
103 Montgomery	Yes	December 31	140 Treutlen	Yes	June 30
104 Morgan	Yes	June 30	141 Troup	Yes	June 30
105 Murray	Yes	December 31	142 Turner	Yes	June 30
106 Muscogee *	Yes	June 30	143 Twiggs	Yes	December 31
107 Newton	Yes	June 30	144 Union	Yes	December 31
108 Oconee	Yes	June 30	145 Upson	Yes	December 31

\* Consolidated county/city government

**Appendix E:  
Index to Governments Included in this Report**

Government	Filed RLG Report as Required	2013 Fiscal Year End Month	Government	Filed RLG Report as Required	2013 Fiscal Year End Month
146 Walker	Yes	September 30	23 Argyle	Yes	June 30
147 Walton	Yes	June 30	24 Arlington	Yes	June 30
148 Ware	Yes	June 30	25 Arnoldsville	Yes	December 31
149 Warren	Yes	June 30	26 Ashburn	Yes	June 30
150 Washington	Yes	June 30	27 Atlanta	Yes	June 30
151 Wayne	Yes	December 31	28 Attapulgus	Yes	April 30
152 Webster *	Yes	December 31	29 Auburn	Yes	September 30
153 Wheeler	Yes	December 31	30 Austell	Yes	June 30
154 White	Yes	June 30	31 Avalon	Yes	December 31
155 Whitfield	Yes	December 31	32 Avera	Yes	June 30
156 Wilcox	Yes	September 30	33 Avondale Estates	Yes	December 31
157 Wilkes	Yes	June 30	34 Baconton	Yes	April 30
158 Wilkinson	Yes	September 30	35 Bainbridge	Yes	September 30
159 Worth	Yes	June 30	36 Baldwin	Yes	June 30
<b>Municipalities</b>			37 Ball Ground	Yes	June 30
1 Abbeville	Yes	December 31	38 Barnesville	Yes	September 30
2 Acworth	Yes	June 30	39 Bartow	Yes	June 30
3 Adairsville	Yes	December 31	40 Barwick	Yes	June 30
4 Adel	Yes	September 30	41 Baxley	Yes	September 30
5 Adrian	Yes	December 31	42 Bellville	Yes	June 30
6 Ailey	Yes	December 31	43 Berkeley Lake	Yes	December 31
7 Alamo	Yes	December 31	44 Berlin	Yes	January 31
8 Alapaha	Yes	October 31	45 Bethlehem	Yes	December 31
9 Albany	Yes	December 31	46 Between	Yes	December 31
10 Aldora	Yes	December 31	47 Bishop	Yes	December 31
11 Allenhurst	Yes	December 31	48 Blackshear	Yes	June 30
12 Allentown	Yes	December 31	49 Blairsville	Yes	December 31
13 Alma	Yes	June 30	50 Blakely	Yes	December 31
14 Alpharetta	Yes	June 30	51 Bloomingdale	Yes	June 30
15 Alston	Yes	June 30	52 Blue Ridge	Yes	December 31
16 Alto	No	December 31	53 Bluffton	Yes	December 31
17 Ambrose	Yes	December 31	54 Blythe	Yes	December 31
18 Americus	Yes	December 31	55 Bogart	Yes	March 31
19 Andersonville	No	June 30	56 Boston	Yes	December 31
20 Arabi	Yes	December 31	57 Bostwick	Yes	December 31
21 Aragon	No	June 30	58 Bowdon	Yes	June 30
22 Arcade	Yes	December 31	59 Bowersville	Yes	December 31

\* Consolidated county/city government

**Appendix E:  
Index to Governments Included in this Report**

Government	Filed RLG Report as Required	2013 Fiscal Year End Month	Government	Filed RLG Report as Required	2013 Fiscal Year End Month
60 Bowman	Yes	December 31	97 Chattahoochee H	Yes	September 30
61 Braselton	Yes	June 30	98 Chauncey	Yes	June 30
62 Braswell	No	June 30	99 Chester	Yes	December 31
63 Bremen	No	June 30	100 Chickamauga	Yes	December 31
64 Brinson	Yes	December 31	101 Clarkesville	Yes	December 31
65 Bronwood	Yes	December 31	102 Clarkston	Yes	December 31
66 Brookhaven	Yes	December 31	103 Claxton	Yes	June 30
67 Brooklet	Yes	June 30	104 Clayton	Yes	June 30
68 Brooks	Yes	June 30	105 Clermont	Yes	June 30
69 Broxton	Yes	December 31	106 Cleveland	Yes	June 30
70 Brunswick	Yes	June 30	107 Climax	Yes	December 31
71 Buchanan	Yes	June 30	108 Cobbtown	No	December 31
72 Buckhead	Yes	June 30	109 Cochran	Yes	June 30
73 Buena Vista	Yes	May 31	110 Cohutta	No	December 31
74 Buford	Yes	June 30	111 Colbert	Yes	September 30
75 Butler	Yes	September 30	112 College Park	Yes	June 30
76 Byromville	Yes	December 31	113 Collins	Yes	December 31
77 Byron	Yes	December 31	114 Colquitt	Yes	June 30
78 Cadwell	Yes	December 31	115 Comer	Yes	December 31
79 Cairo	Yes	June 30	116 Commerce	Yes	June 30
80 Calhoun	Yes	June 30	117 Concord	Yes	July 31
81 Camak	Yes	December 31	118 Conyers	Yes	June 30
82 Camilla	Yes	September 30	119 Coolidge	Yes	December 31
83 Canon	Yes	December 31	120 Cordele	Yes	June 30
84 Canton	Yes	September 30	121 Cornelia	Yes	December 31
85 Carl	Yes	December 31	122 Covington	Yes	June 30
86 Carlton	Yes	December 31	123 Crawford	Yes	December 31
87 Carnesville	Yes	June 30	124 Crawfordville	Yes	December 31
88 Carrollton	Yes	June 30	125 Culloden	Yes	December 31
89 Cartersville	Yes	June 30	126 Cumming	Yes	December 31
90 Cave Spring	Yes	June 30	127 Cuthbert	Yes	September 30
91 Cecil	Yes	December 31	128 Dacula	Yes	December 31
92 Cedartown	No	December 31	129 Dahlonega	Yes	September 30
93 Centerville	Yes	June 30	130 Daisy	Yes	June 30
94 Centralhatchee	Yes	December 31	131 Dallas	Yes	June 30
95 Chamblee	Yes	December 31	132 Dalton	Yes	December 31
96 Chatsworth	Yes	December 31	133 Damascus	No	December 31

\* Consolidated county/city government

**Appendix E:  
Index to Governments Included in this Report**

Government	Filed RLG Report as Required	2013 Fiscal Year End Month	Government	Filed RLG Report as Required	2013 Fiscal Year End Month
134 Danielsville	Yes	December 31	171 Emerson	Yes	June 30
135 Danville	Yes	June 30	172 Enigma	No	December 31
136 Darien	Yes	June 30	173 Ephesus	Yes	December 31
137 Dasher	No	June 30	174 Eton	Yes	December 31
138 Davisboro	Yes	July 31	175 Euharlee	Yes	December 31
139 Dawson	Yes	August 31	176 Fairburn	Yes	September 30
140 Dawsonville	Yes	December 31	177 Fairmount	Yes	December 31
141 De Soto	No	December 31	178 Fargo	Yes	August 31
142 Dearing	Yes	December 31	179 Fayetteville	Yes	July 31
143 Decatur	Yes	June 30	180 Fitzgerald	Yes	December 31
144 Deepstep	Yes	December 31	181 Flemington	Yes	June 30
145 Demorest	Yes	December 31	182 Flovilla	No	December 31
146 Denton	Yes	December 31	183 Flowery Branch	Yes	June 30
147 Dexter	Yes	December 31	184 Folkston	Yes	December 31
148 Dillard	Yes	June 30	185 Forest Park	Yes	June 30
149 Doerun	No	December 31	186 Forsyth	Yes	December 31
150 Donalsonville	Yes	May 31	187 Fort Gaines	Yes	June 30
151 Dooling	Yes	June 30	188 Fort Oglethorpe	Yes	December 31
152 Doraville	Yes	June 30	189 Fort Valley	Yes	September 30
153 Douglas	Yes	June 30	190 Franklin	Yes	December 31
154 Douglasville	Yes	June 30	191 Franklin Spring	Yes	December 31
155 Dublin	Yes	June 30	192 Funston	No	December 31
156 Dudley	Yes	December 31	193 Gainesville	Yes	June 30
157 Duluth	Yes	June 30	194 Garden City	Yes	December 31
158 Dunwoody	Yes	December 31	195 Garfield	Yes	June 30
159 DuPont	Yes	December 31	196 Gay	Yes	February 28
160 East Dublin	Yes	June 30	197 Geneva	Yes	December 31
161 East Ellijay	Yes	June 30	198 Gibson	Yes	December 31
162 East Point	Yes	June 30	199 Gillsville	No	June 30
163 Eastman	Yes	December 31	200 Girard	Yes	June 30
164 Eatonton	Yes	August 31	201 Glennville	Yes	June 30
165 Edgehill	Yes	June 30	202 Glenwood	Yes	December 31
166 Edison	Yes	June 30	203 Good Hope	Yes	December 31
167 Elberton	Yes	June 30	204 Gordon	Yes	September 30
168 Ellaville	Yes	December 31	205 Graham	Yes	September 30
169 Ellenton	Yes	December 31	206 Grantville	No	September 30
170 Ellijay	Yes	December 31	207 Gray	Yes	December 31

\* Consolidated county/city government

**Appendix E:  
Index to Governments Included in this Report**

Government	Filed RLG Report as Required	2013 Fiscal Year End Month	Government	Filed RLG Report as Required	2013 Fiscal Year End Month
208 Grayson	Yes	August 31	245 Irwinton	Yes	September 30
209 Greensboro	Yes	September 30	246 Ivey	Yes	September 30
210 Greenville	Yes	June 30	247 Jackson	Yes	December 31
211 Griffin	Yes	June 30	248 Jacksonville	Yes	June 30
212 Grovetown	Yes	December 31	249 Jakin	Yes	June 30
213 Gum Branch	Yes	December 31	250 Jasper	Yes	December 31
214 Guyton	Yes	June 30	251 Jefferson	Yes	December 31
215 Hagan	Yes	June 30	252 Jeffersonville	Yes	December 31
216 Hahira	Yes	December 31	253 Jenkinsburg	Yes	December 31
217 Hamilton	Yes	December 31	254 Jersey	Yes	December 31
218 Hampton	Yes	September 30	255 Jesup	Yes	June 30
219 Hapeville	Yes	June 30	256 Johns Creek	Yes	September 30
220 Haralson	Yes	June 30	257 Jonesboro	Yes	December 31
221 Harlem	Yes	December 31	258 Junction City	Yes	December 31
222 Harrison	Yes	December 31	259 Kennesaw	Yes	September 30
223 Hartwell	Yes	December 31	260 Keysville	No	December 31
224 Hawkinsville	Yes	June 30	261 Kingsland	Yes	September 30
225 Hazlehurst	Yes	June 30	262 Kingston	Yes	December 31
226 Helen	Yes	June 30	263 Kite	Yes	December 31
227 Helena	Yes	June 30	264 LaFayette	Yes	September 30
228 Hephzibah	Yes	June 30	265 LaGrange	Yes	June 30
229 Hiawassee	Yes	June 30	266 Lake City	Yes	December 31
230 Higgston	Yes	December 31	267 Lake Park	Yes	December 31
231 Hiltonia	Yes	June 30	268 Lakeland	Yes	December 31
232 Hinesville	Yes	October 31	269 Lavonia	Yes	December 31
233 Hiram	Yes	June 30	270 Lawrenceville	Yes	August 31
234 Hoboken	Yes	December 31	271 Leary	Yes	December 31
235 Hogansville	Yes	June 30	272 Leesburg	Yes	June 30
236 Holly Springs	Yes	December 31	273 Lenox	Yes	December 31
237 Homeland	Yes	December 31	274 Leslie	Yes	June 30
238 Homer	Yes	June 30	275 Lexington	Yes	June 30
239 Homerville	Yes	June 30	276 Lilburn	Yes	June 30
240 Hoschton	Yes	December 31	277 Lilly	Yes	December 31
241 Hull	Yes	December 31	278 Lincolnton	No	December 31
242 Ideal	Yes	June 30	279 Lithonia	Yes	December 31
243 Ila	Yes	December 31	280 Locust Grove	Yes	December 31
244 Iron City	Yes	December 31	281 Loganville	Yes	June 30

\* Consolidated county/city government

## Appendix E: Index to Governments Included in this Report

Government	Filed RLG Report as Required	2013 Fiscal Year End Month	Government	Filed RLG Report as Required	2013 Fiscal Year End Month
282 Lone Oak	Yes	June 30	319 Molena	Yes	December 31
283 Lookout Mountain	Yes	June 30	320 Monroe	Yes	December 31
284 Louisville	Yes	December 31	321 Montezuma	Yes	September 30
285 Lovejoy	Yes	June 30	322 Monticello	Yes	June 30
286 Ludowici	Yes	December 31	323 Montrose	Yes	December 31
287 Lula	Yes	June 30	324 Moreland	Yes	December 31
288 Lumber City	Yes	December 31	325 Morgan	Yes	June 30
289 Lumpkin	No	July 31	326 Morganton	No	June 30
290 Luthersville	No	June 30	327 Morrow	Yes	June 30
291 Lyerly	Yes	December 31	328 Morven	Yes	June 30
292 Lyons	Yes	December 31	329 Moultrie	Yes	September 30
293 Macon	Yes	June 30	330 Mount Airy	Yes	December 31
294 Madison	Yes	June 30	331 Mount Vernon	Yes	December 31
295 Manassas	Yes	December 31	332 Mount Zion	Yes	September 30
296 Manchester	Yes	June 30	333 Mountain City	Yes	December 31
297 Mansfield	No	December 31	334 Mountain Park	Yes	June 30
298 Marietta	Yes	June 30	335 Nahunta	Yes	June 30
299 Marshallville	Yes	June 30	336 Nashville	Yes	July 31
300 Martin	Yes	December 31	337 Nelson	Yes	June 30
301 Maxeys	Yes	December 31	338 Newborn	Yes	December 31
302 Maysville	Yes	December 31	339 Newington	Yes	December 31
303 McCaysville	Yes	June 30	340 Newnan	Yes	December 31
304 McDonough	Yes	December 31	341 Newton	No	December 31
305 McIntyre	Yes	December 31	342 Nicholls	Yes	June 30
306 McRae	Yes	December 31	343 Nicholson	Yes	June 30
307 Meansville	Yes	December 31	344 Norcross	Yes	December 31
308 Meigs	Yes	December 31	345 Norman Park	Yes	December 31
309 Menlo	Yes	June 30	346 North High Shoa	Yes	June 30
310 Metter	Yes	September 30	347 Norwood	Yes	June 30
311 Midville	No	December 31	348 Nunez	Yes	June 30
312 Midway	Yes	December 31	349 Oak Park	No	December 31
313 Milan	Yes	December 31	350 Oakwood	Yes	December 31
314 Milledgeville	Yes	June 30	351 Ochlocknee	Yes	December 31
315 Millen	Yes	June 30	352 Ocilla	Yes	June 30
316 Milner	Yes	December 31	353 Oconee	Yes	December 31
317 Milton	Yes	September 30	354 Odum	Yes	June 30
318 Mitchell	Yes	December 31	355 Offerman	Yes	June 30

\* Consolidated county/city government

**Appendix E:  
Index to Governments Included in this Report**

Government	Filed RLG Report as Required	2013 Fiscal Year End Month	Government	Filed RLG Report as Required	2013 Fiscal Year End Month
356 Oglethorpe	Yes	December 31	393 Remerton	Yes	March 31
357 Oliver	Yes	December 31	394 Rentz	Yes	January 31
358 Omega	Yes	December 31	395 Resaca	Yes	April 30
359 Orchard Hill	Yes	December 31	396 Rest Haven	Yes	December 31
360 Oxford	Yes	December 31	397 Reynolds	Yes	June 30
361 Palmetto	Yes	June 30	398 Rhine	Yes	December 31
362 Parrott	Yes	December 31	399 Riceboro	Yes	June 30
363 Patterson	Yes	December 31	400 Richland	Yes	June 30
364 Pavo	Yes	December 31	401 Richmond Hill	Yes	December 31
365 Payne City	Yes	December 31	402 Riddleville	Yes	December 31
366 Peachtree City	Yes	September 30	403 Rincon	Yes	December 31
367 Pearson	Yes	December 31	404 Ringgold	Yes	December 31
368 Pelham	Yes	June 30	405 Riverdale	Yes	June 30
369 Pembroke	Yes	December 31	406 Riverside	Yes	June 30
370 Pendergrass	No	December 31	407 Roberta	Yes	September 30
371 Perry	Yes	June 30	408 Rochelle	Yes	December 31
372 Pine Lake	Yes	December 31	409 Rockmart	Yes	June 30
373 Pine Mountain	Yes	June 30	410 Rocky Ford	No	June 30
374 Pinehurst	Yes	June 30	411 Rome	Yes	December 31
375 Pineview	Yes	December 31	412 Roopville	Yes	December 31
376 Pitts	Yes	December 31	413 Rossville	Yes	September 30
377 Plains	Yes	June 30	414 Roswell	Yes	June 30
378 Plainville	Yes	December 31	415 Royston	Yes	June 30
379 Pooler	Yes	December 31	416 Rutledge	Yes	June 30
380 Port Wentworth	Yes	June 30	417 Sale City	Yes	December 31
381 Portal	Yes	June 30	418 Sandersville	Yes	December 31
382 Porterdale	No	December 31	419 Sandy Springs	Yes	June 30
383 Poulan	Yes	December 31	420 Santa Claus	No	December 31
384 Powder Springs	Yes	June 30	421 Sardis	Yes	December 31
385 Pulaski	Yes	June 30	422 Sasser	Yes	December 31
386 Quitman	Yes	June 30	423 Savannah	Yes	December 31
387 Ranger	No	December 31	424 Scotland	Yes	December 31
388 Ray City	Yes	December 31	425 Screven	No	June 30
389 Rayle	Yes	June 30	426 Senoia	Yes	December 31
390 Rebecca	No	December 31	427 Shady Dale	Yes	September 30
391 Register	Yes	June 30	428 Sharon	Yes	June 30
392 Reidsville	Yes	June 30	429 Sharpsburg	Yes	December 31

\* Consolidated county/city government

**Appendix E:  
Index to Governments Included in this Report**

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430 Shellman	Yes	November 30	467 Temple	No	December 31
431 Shiloh	Yes	December 31	468 Tennille	Yes	June 30
432 Siloam	Yes	December 31	469 Thomaston	Yes	December 31
433 Sky Valley	No	December 31	470 Thomasville	Yes	December 31
434 Smithville	Yes	December 31	471 Thomson	Yes	December 31
435 Smyrna	Yes	June 30	472 Thunderbolt	Yes	December 31
436 Snellville	Yes	June 30	473 Tifton	Yes	June 30
437 Social Circle	Yes	June 30	474 Tiger	Yes	December 31
438 Soperton	Yes	December 31	475 Tignall	Yes	September 30
439 Sparks	Yes	December 31	476 Toccoa	Yes	June 30
440 Sparta	Yes	April 30	477 Toombsboro	Yes	December 31
441 Springfield	Yes	December 31	478 Trenton	Yes	December 31
442 St. Marys	Yes	June 30	479 Trion	Yes	June 30
443 Stapleton	Yes	June 30	480 Tunnel Hill	No	December 31
444 Statesboro	Yes	June 30	481 Turin	Yes	December 31
445 Statham	Yes	June 30	482 Twin City	No	December 31
446 Stillmore	No	December 31	483 Ty Ty	Yes	December 31
447 Stockbridge	No	December 31	484 Tybee Island	Yes	June 30
448 Stone Mountain	Yes	December 31	485 Tyrone	Yes	June 30
449 Sugar Hill	No	December 31	486 Unadilla	No	September 30
450 Summertown	Yes	June 30	487 Union	Yes	August 31
451 Summerville	Yes	June 30	488 Union Point	Yes	September 30
452 Sumner	No	December 31	489 Uvalda	Yes	December 31
453 Sunny Side	Yes	December 31	490 Valdosta	Yes	June 30
454 Surrency	No	December 31	491 Varnell	Yes	December 31
455 Suwanee	Yes	June 30	492 Vernonburg	Yes	December 31
456 Swainsboro	Yes	November 30	493 Vidalia	Yes	December 31
457 Sycamore	Yes	June 30	494 Vidette	Yes	June 30
458 Sylvania	Yes	December 31	495 Vienna	Yes	September 30
459 Sylvester	Yes	June 30	496 Villa Rica	Yes	March 31
460 Talbotton	No	December 31	497 Waco	Yes	February 28
461 Talking Rock	Yes	December 31	498 Wadley	Yes	December 31
462 Tallapoosa	Yes	August 31	499 Waleska	Yes	June 30
463 Tallulah Falls	Yes	June 30	500 Walnut Grove	Yes	June 30
464 Talmo	Yes	June 30	501 Walthourville	Yes	December 31
465 Tarrytown	Yes	December 31	502 Warm Springs	Yes	December 31
466 Taylorsville	No	December 31	503 Warner Robins	Yes	June 30

\* Consolidated county/city government

**Appendix E:  
Index to Governments Included in this Report**

Government	Filed RLG Report as Required	2013 Fiscal Year End Month	Government	Filed RLG Report as Required	2013 Fiscal Year End Month
504 Warrenton	Yes	December 31			
505 Warwick	Yes	June 30			
506 Washington	Yes	December 31			
507 Watkinville	Yes	June 30			
508 Waverly Hall	Yes	June 30			
509 Waycross	Yes	June 30			
510 Waynesboro	Yes	December 31			
511 West Point	Yes	December 31			
512 Whigham	Yes	August 31			
513 White	Yes	December 31			
514 White Plains	Yes	December 31			
515 Whitesburg	Yes	December 31			
516 Willacoochee	Yes	December 31			
517 Williamson	Yes	December 31			
518 Winder	Yes	June 30			
519 Winterville	Yes	December 31			
520 Woodbine	Yes	December 31			
521 Woodbury	Yes	December 31			
522 Woodland	No	December 31			
523 Woodstock	Yes	June 30			
524 Woodville	Yes	December 31			
525 Woolsey	Yes	December 31			
526 Wrens	Yes	December 31			
527 Wrightsville	Yes	December 31			
528 Yatesville	No	December 31			
529 Young Harris	Yes	December 31			
530 Zebulon	Yes	December 31			

\* Consolidated county/city government