

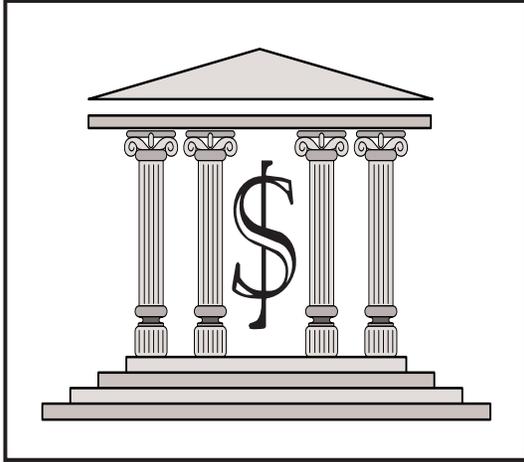
# GEORGIA LOCAL GOVERNMENT FINANCES

2014  
MUNICIPAL GOVERNMENT  
FISCAL PLANNING GUIDE



Georgia Department of Community Affairs

December, 2014



# GEORGIA LOCAL GOVERNMENT FINANCE

## 2014 MUNICIPAL GOVERNMENT FISCAL PLANNING GUIDE (2013 FISCAL YEAR DATA)

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**The Fiscal Planning Guide** provides data collected from municipal governments in Georgia through the 2013 Report of Local Government Finances. The Guide is a practical tool for local government officials in understanding the complexities of local finances in Georgia. Officials can use the Guide to examine the finances of their government in comparison with the finances of governments of comparable population size. The comparisons will provide officials with insights into how their governments are functioning in contrast with other local governments.

The information used to prepare the report was collected through a comprehensive survey of every municipal government in the state. The project surveyed only general public purpose local governments. Not included were entities such as school boards and independent authorities. The survey has been the basis of a twenty year-old cooperative agreement between the State of Georgia and the U.S. Bureau of the Census. The data collected by the survey is forwarded to the Census Bureau each year for inclusion in its nationwide series of reports on local governments.

### Reporting Method

The *2014 Municipal Fiscal Planning Guide* report includes local government financial data taken from the annual *Report of Local Government Finances* for fiscal years ended in 2013 only.

### TABLE OF CONTENTS

Introduction.....	1
Using this Guide.....	2
Municipal Population Group Ranges .....	3
T Total, all Municipalities .....	T - 1
A Population 50,000 and Above .....	A - 1
B 25,000 - 49,999 .....	B - 1
C 10,000 - 24,999 .....	C - 1
D 5,000 - 9,999 .....	D - 1
E 2,500 - 4,999 .....	E - 1
F 1,000 - 2,499 .....	F - 1
G 500 - 999 .....	G - 1
H Less than 500 .....	H - 1
Appendix A. Glossary .....	A - 1
Appendix B. Data Categories .....	B - 1
Appendix C. Index to Municipalities .....	C - 1

Using this Guide

**Comparing Local Finances**

Municipal government officials should have little difficulty using the data contained in this report. To compare the finances of a particular government with those of a similar size, these steps should be followed:

**STEP 1.** Determine the population group of the government. To do this, use Appendix C, which lists all municipalities alphabetically, along with their 2010 estimated population and the population group to which they belong (A through H).

**STEP 2.** Examine the data tables for the jurisdiction’s population group. Each population group has a series of 10 tables. The group’s letter designation is listed in the upper right hand corner of the page.

**STEP 3.** Compile the local government’s data for comparison with the data of its population group. This may be difficult if audits and other local records are used. Therefore two options are suggested:

**Best Option:** Request a printout of the tables for your jurisdiction so that a direct comparison can be made. For this printout, contact:

Department of Community Affairs  
Office of Research  
Jonathan Sharpe  
(404) 679-4996  
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**2nd Best Option:** Compile the data from your copy of the DCA local government finance survey, as completed in FY 2013 and submitted to DCA. Appendix B of this report provides the structure of data categories to be used in compiling the survey data to the form used in the tables.

**A Word About The Tables**

Each set of tables is preceded by a brief profile showing the number of municipalities in the group, their population range, and the total population of the group.

Table	Contents
1	General revenues by source
2	General Operating Expenditures by Category
3	Leading Capital expenditures
4	Debt Issued, Retired, Outstanding at End of Year and Interest Paid on Debt
5	Cash and Investment Assets Held at End of Year
6	Debt Outstanding at End of Year, by Purpose
7	Revenues and Expenditures from Enterprise Funds
8	Personnel Expenditures for Current Operations
9	Revenue Sources in Per Capita Rank Order
10	Expenditures in Per Capita Rank Order

Per capita and average amounts, as defined below, are the primary yardsticks used in the tables to compare the finances of jurisdictions of similar size. These numbers are merely ways to compare revenues and expenditures: they are not goals or recommended levels or amounts to achieve.

**Per Capita Amount:** Total amount for any item or category divided by the estimated total 2013 estimated population of the jurisdictions reporting that amount.

**Average Amount:** Total amount reported by the group divided by the number of jurisdictions reporting the item.

**The “Fine Print”**

There may be questions on the definition or use of a particular term. Most local governments will begin using The New Third Edition Uniform Chart of Accounts for Local Governments in their fiscal year 2014. Conversion to the uniform chart provides for greater uniformity in local government financial reporting.

Appendix B outlines the structure of local finances employed by the Department of Community Affairs. It shows what items

combine or form larger categories or classes of data. Second, a “Glossary” is included. Terms and usage likely to create confusion are explained.

Further definitions and clarifications are available upon request. The instructions received by local governments with the annual Report of Local Government Finances from DCA also contain specific instructions for accounting and reporting.

**Feedback**

The Department of Community Affairs is determined to provide relevant information in a timely fashion and useful form. To improve the guide’s content and utility, the Board and staff of the Department invite and encourage feedback. Ideas on additional data, how to present the information, and ways to better serve Georgia’s local governments will be greatly appreciated.

Give feedback to: Jonathan Sharpe, (404) 679-4996 or jonathan.sharpe@dca.ga.gov.

**Municipal Population Group Ranges**

<b>Group</b>	<b>Population range</b>	<b>Number in group</b>	<b>Number reporting</b>
A	50,000 and Above	12	12
B	25,000 - 49,999	20	18
C	10,000 - 24,999	48	47
D	5,000 - 9,999	44	42
E	2,500 - 4,999	81	78
F	1,000 - 2,499	92	85
G	500 - 999	88	78
H	Less than 500	146	123
<b>Total</b>	<b>All municipalities</b>	<b>531</b>	<b>483</b>

Population ranges are based upon estimated amounts for 2013 provided by the Bureau of the Census.

The governments of Athens-Clarke County, Augusta-Richmond County, Columbus-Muscogee County and Cusseta-Chattahoochee County, Georgetown-Quitman, and Webster Unified are surveyed as consolidated governments and are reported in that section of the County Fiscal Planning Guide report. The Macon-Bibb Consolidated Government took effect in 2014, and thus their separate 2013 reports are reflected in this guide.

**Municipal Group -**  
**Number Reporting =**           **T**  
**Population Range =**       **483**  
**2013 Estimated Population =**   **All Groups**  
  **3,495,591**

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	7,632,678	1,054.64
Property Taxes	2,077,124	287.00
Real and personal property taxes	1,818,699	251.30
All other property taxes	258,425	35.71
Sales Taxes	1,719,432	237.58
Local option sales taxes	1,021,328	141.12
MARTA tax	1,871	0.26
Special purpose sales tax	696,233	96.20
Excise and Special Use Taxes	1,331,222	183.94
Alcoholic beverage taxes	166,477	23.00
Insurance premiums taxes	344,872	47.65
Hotel/motel taxes	273,492	37.79
Franchise payments taxes	515,335	71.21
Other excise and special use taxes	31,046	4.29
Licenses, Permits and Fees	408,472	56.44
Intergovernmental Revenues	874,777	120.87
State	212,818	29.35
State DHR Health Grants	0	0.00
Other local funds	363,798	50.27
Federal funds	298,602	41.26
Service Charges and Other Revenues	1,221,651	168.80
Service charge revenues	467,212	64.56
Other revenues	757,576	104.24

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	5,900,263	815.26
Administration	1,344,463	185.77
Financial administration	251,566	34.76
Tax commissioner	150	0.02
Tax assessor/appraiser	0	0.00
General administration	869,243	120.11
General government buildings	122,299	16.90
General insurance	70,767	9.78
Legal fees	30,438	4.21
Public Safety and Corrections	2,600,640	359.34
Sheriff's department	19,427	2.68
Police department	1,673,748	231.27
Correctional institute	52,695	7.28
Jail	21,582	2.98
Fire department	833,188	115.13
Courts	114,665	15.84
Superior court	0	0.00
State court	326	0.05
Juvenile and magistrate court	314	0.04
Probate court	504	0.07
Clerk of courts	1,372	0.19
Municipal court	112,149	15.50
Health and Human Services	84,794	11.72
County/municipal hospital	62	0.01
Payments to other hospitals	13	0.00
Public health	6,455	0.89
Public welfare and social services	69,822	9.65
Ambulance service	8,442	1.17
State DHR health grants	0	0.00
Public works	104,347	14.42
Parking facilities and meters	2,235	0.31
Natural resources	562	0.08
Garbage and trash collection	91,794	12.68
Garbage disposal (landfill)	9,755	1.35

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	589,000	81.38
Highways and streets	567,575	78.42
Drainage	21,425	2.96
Leisure services	407,995	56.37
Parks and recreation	388,371	53.66
Libraries	19,624	2.71
Education (non-school board)	36,067	4.98
Community Development	352,786	48.75
Building inspection and regulation	112,189	15.50
Community development	240,597	33.24
Other General Operating	265,506	36.69

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	475,468	65.70
Total Construction	486,271	67.19
1 Education - general govt. (Const.)	5,848,154	405.26
2 Libraries (Const.)	404,185	82.56
3 Financial administration (Const.)	258,067	70.98
4 Highways and streets (Const.)	841,137	68.62
5 Other expenditures (Const.)	980,423	49.77
6 Police department (Const.)	950,024	48.41
7 Garbage and trash disposal (Land)	669,595	46.38
8 Community development (Const.)	412,202	38.72
9 Highways and streets (Land)	291,176	25.19
10 Education - general govt. (Land)	698,434	24.92
11 Parks and recreation (Const.)	368,756	21.35
12 General government buildings (Land)	507,471	18.07
13 General government buildings (Const.)	232,453	16.50
14 Other expenditures (Land)	439,802	14.32
15 Police department (Land)	169,767	13.13

**Table 4. Amount of of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	7,614,354	502.21	38
General obligation bonds	6,091,933	321.99	11
Other long-term debt	1,349,433	101.23	85
Lease purchase debt	631,297	32.17	87
Short-term debt	1,250,228	182.03	41
Retired during year			
Revenue bonds	2,274,465	203.81	191
General obligation bonds	1,135,933	51.72	70
Other long-term debt	793,145	83.81	244
Lease purchase debt	513,625	35.36	179
Short-term debt	1,163,963	177.32	48
Outstanding end of year			
Revenue bonds	40,095,146	3,648.04	196
General obligation bonds	12,066,263	528.87	64
Other long-term debt	5,826,032	627.21	248
Lease purchase debt	2,487,890	178.86	176
Short-term debt	1,296,144	241.27	36
Interest paid			
Revenue bonds	2,030,390	191.16	194
General obligation bonds	463,107	21.82	67
Other long-term debt	228,356	23.91	227
Lease purchase debt	99,056	6.72	176
Short-term debt	19,748	2.76	40

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	5,317,358	486.82	144
Bond funds	13,418,709	584.20	62
General/other funds	6,902,616	935.29	469

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
1 Industrial revenue bonds	revenue bond	68,235,000	2
2 Multi-purpose	G.O.	26,095,275	15
3 All other	other long-term	25,650,000	25
4 Water/sewer system	revenue bond	23,175,976	180
5 Solid waste system	revenue bond	17,195,000	1
6 Solid waste system	G.O.	15,140,000	1
7 All other	revenue bond	10,434,246	27
8 Education	G.O.	10,190,000	6
9 Parks and recreation facilities	G.O.	5,412,336	13
10 Gas utility system	revenue bond	5,316,369	7
11 Highways, streets and drainage	G.O.	5,275,975	7
12 Water/sewer system	G.O.	5,031,539	16

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)**

<b>Type of fund</b>	<b>---- Revenues ----</b>		<b>---- Expenditures ----</b>	
	<b>Amount (\$)</b>	<b>Number reporting</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
Water and sewer	2,897,128	403	3,319,666	404
Electric supply	2,171,753	46	1,895,457	48
Gas supply	757,346	71	619,440	72
Airport	1,509,663	21	1,875,422	22
Solid waste system	550,408	158	531,005	158
Other enterprise funds	431,761	87	457,163	85

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	1,353,280	22.9%
Gross salaries and wages	3,329,400	56.4%
Total personnel expenditures	4,682,681	79.4%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	3,549.53	100.0%
1 Airport	851.37	24.0%
2 Gas supply system	533.90	15.0%
3 Water and sewer system	517.82	14.6%
4 Real and personal property taxes	262.50	7.4%
5 Local option sales tax	179.74	5.1%
6 Special purpose sales tax	148.77	4.2%
7 Solid waste system	112.61	3.2%
8 Other enterprise funds	102.23	2.9%
9 MARTA sales tax	83.54	2.4%
10 Garbage and trash collection charges	75.65	2.1%
11 Franchise payments taxes	71.84	2.0%
12 Other local intergovernmental revenues	68.06	1.9%
13 Federal intergovernmental revenues	52.78	1.5%
14 Fines, forfeits and court fees	50.44	1.4%
15 Insurance premiums taxes	48.39	1.4%
16 Other service charges	46.63	1.3%
17 Hotel/motel tax	43.10	1.2%
18 Business licenses and occupational taxes	38.24	1.1%
19 State intergovernmental revenues	31.40	0.9%
20 All additional revenues	25.80	0.7%
21 Motor vehicle taxes	24.20	0.7%
22 Alcoholic beverage taxes	23.48	0.7%
23 Interest earnings on investments	22.21	0.6%
24 Ambulance charges	17.84	0.5%
25 Parking facilities and meters	13.63	0.4%
26 Parks and recreation charges	10.90	0.3%
27 Landfill fees	10.20	0.3%
28 Alcoholic beverage taxes	9.08	0.3%
29 Building permits	9.03	0.3%
30 Public utilities taxes	8.73	0.2%
31 Rents and royalties	8.25	0.2%
32 Other excise and special use taxes	8.20	0.2%
33 Fire service subscription fees	5.14	0.1%
34 Receipts from sale of materials	4.69	0.1%
35 Intangible taxes (regular and recording)	4.61	0.1%
36 Tax collection fees	4.49	0.1%
37 Special assessments	4.24	0.1%
38 Other licenses, permits and fees	3.90	0.1%
39 FIFA, penalties, interest and cost	3.82	0.1%
40 Receipts from sale of real property	2.69	0.1%
41 Fee collections of county officers	2.42	0.1%
42 Cemetery fees	2.14	0.1%
43 Mobile home taxes	0.57	0.0%
44 Railroad equipment tax	0.25	0.0%
45 Electric supply system	0.00	0.0%
46 Hospital charges	0.00	0.0%
47 State DHR health grants	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	5,704.07	100.0%
1 Electric supply system	1,494.90	26.2%
2 Airport	1,038.36	18.2%
3 Water and sewer system	590.46	10.4%
4 Gas supply system	430.96	7.6%
5 Sheriff's department	238.96	4.2%
6 Police department	238.48	4.2%
7 Education (general government)	178.01	3.1%
8 Debt service costs	141.60	2.5%
9 Fire department	141.33	2.5%
10 General administration	120.48	2.1%
11 Solid waste system	109.22	1.9%
12 Other enterprise funds	108.87	1.9%
13 Construction (non-utility)	93.39	1.6%
14 Highways and streets	79.88	1.4%
15 Purchase of equipment and land	71.03	1.2%
16 Garbage and trash collection	65.25	1.1%
17 Parks and recreation	57.91	1.0%
18 Correctional institute	56.11	1.0%
19 Other general expenditures	53.50	0.9%
20 Community development	41.12	0.7%
21 Financial administration	39.69	0.7%
22 State Court	35.60	0.6%
23 General insurance	32.24	0.6%
24 Public welfare and social services	28.41	0.5%
25 General government buildings	25.58	0.4%
26 Juvenile and magistrate court	22.71	0.4%
27 Clerk of courts	22.27	0.4%
28 Building inspection and regulation	21.19	0.4%
29 Drainage	18.12	0.3%
30 Municipal court	17.29	0.3%
31 Garbage and trash disposal	15.70	0.3%
32 County/municipal hospital	12.51	0.2%
33 Libraries	12.28	0.2%
34 Jail	10.34	0.2%
35 Probate court	8.03	0.1%
36 Legal fees	7.17	0.1%
37 Ambulance service	7.12	0.1%
38 Parking facilities and meters	6.82	0.1%
39 Public health	6.03	0.1%
40 Natural resources	1.94	0.0%
41 Payments to other hospitals	1.74	0.0%
42 Tax commissioner	1.44	0.0%
43 State DHR health grants	0.00	0.0%
44 Superior court	0.00	0.0%
45 Tax assessor/appraiser	0.00	0.0%

Municipal Group - A  
 Number Reporting = 12  
 Population Range = 50,000 and Above  
 2013 Estimated Population = 1,337,208

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	155,702,239	1,397.26
Property Taxes	45,513,020	408.43
Real and personal property taxes	40,682,953	365.09
All other property taxes	4,830,068	43.34
Sales Taxes	36,604,584	328.49
Local option sales taxes	20,401,409	183.08
MARTA tax	0	0.00
Special purpose sales tax	16,203,175	145.41
Excise and Special Use Taxes	24,598,507	220.75
Alcoholic beverage taxes	2,622,406	23.53
Insurance premiums taxes	5,309,634	47.65
Hotel/motel taxes	7,180,474	64.44
Franchise payments taxes	8,926,965	80.11
Other excise and special use taxes	559,029	5.02
Licenses, Permits and Fees	8,534,371	76.59
Intergovernmental Revenues	17,533,551	157.34
State	2,554,519	22.92
State DHR Health Grants	0	0.00
Other local funds	6,322,055	56.73
Federal funds	8,656,977	77.69
Service Charges and Other Revenues	22,918,205	205.67
Service charge revenues	8,435,201	75.70
Other revenues	14,483,004	129.97

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	113,182,262	1,015.69
Administration	28,534,366	256.07
Financial administration	4,313,998	38.71
Tax commissioner	0	0.00
Tax assessor/appraiser	0	0.00
General administration	19,636,682	176.22
General government buildings	2,688,072	24.12
General insurance	1,571,589	14.10
Legal fees	324,025	2.91
Public Safety and Corrections	47,995,304	430.71
Sheriff's department	0	0.00
Police department	28,878,182	259.15
Correctional institute	2,107,750	18.91
Jail	220,510	1.98
Fire department	16,788,861	150.66
Courts	1,856,491	16.66
Superior court	0	0.00
State court	0	0.00
Juvenile and magistrate court	0	0.00
Probate court	0	0.00
Clerk of courts	0	0.00
Municipal court	1,856,491	16.66
Health and Human Services	2,211,150	19.84
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	36,819	0.33
Public welfare and social services	2,079,248	18.66
Ambulance service	95,083	0.85
State DHR health grants	0	0.00
Public works	1,211,648	10.87
Parking facilities and meters	11,032	0.10
Natural resources	16,715	0.15
Garbage and trash collection	1,145,346	10.28
Garbage disposal (landfill)	38,555	0.35

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	8,544,660	76.68
Highways and streets	7,876,065	70.68
Drainage	668,595	6.00
Leisure services	8,433,058	75.68
Parks and recreation	8,381,061	75.21
Libraries	51,997	0.47
Education (non-school board)	0	0.00
Community Development	7,994,699	71.74
Building inspection and regulation	2,154,354	19.33
Community development	5,840,345	52.41
Other General Operating	6,400,886	57.44

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	7,253,861	65.10
Total Construction	7,184,747	64.48
1 Highways and streets (Const.)	7,582,776	96.42
2 Police department (Const.)	3,082,177	47.78
3 Highways and streets (Land)	4,666,608	35.05
4 Other expenditures (Const.)	2,414,315	32.97
5 Parks and recreation (Const.)	1,475,121	18.69
6 Other expenditures (Land)	2,442,392	13.96
7 Fire department (Const.)	917,895	12.80
8 General government buildings (Land)	1,487,223	9.86
9 Drainage (Const.)	941,057	9.18
10 General administration (Land)	837,531	7.22
11 Fire department (Land)	864,556	7.16
12 Financial administration (Land)	616,566	7.16
13 Parks and recreation (Land)	831,961	6.71
14 Police department (Land)	659,931	5.76
15 General administration (Const.)	1,537,479	5.72
16 Community development (Land)	388,645	3.89
17 Jail (Land)	178,110	3.33
18 Garbage and trash collection (Land)	140,807	2.49

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	12,417,500	115.35	2
General obligation bonds	9,760,000	103.79	1
Other long-term debt	11,594,388	61.39	3
Lease purchase debt	2,009,630	15.10	7
Short-term debt	0	0.00	0
Retired during year			
Revenue bonds	24,792,153	191.47	8
General obligation bonds	5,251,632	37.99	6
Other long-term debt	4,662,508	36.89	8
Lease purchase debt	3,399,836	30.08	11
Short-term debt	0	0.00	0
Outstanding end of year			
Revenue bonds	816,599,286	6,306.57	8
General obligation bonds	62,903,148	455.04	6
Other long-term debt	107,279,793	848.71	8
Lease purchase debt	23,636,221	214.80	10
Short-term debt	0	0.00	0
Interest paid			
Revenue bonds	48,155,058	357.90	7
General obligation bonds	3,202,494	21.77	5
Other long-term debt	4,629,101	35.33	7
Lease purchase debt	914,081	8.09	11
Short-term debt	0	0.00	0

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	56,558,341	507.55	12
Bond funds	62,141,373	557.65	12
All other funds	86,731,435	778.32	12

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer system	revenue bond	635,908,396	5
2 All other	other long-term	121,138,830	5
3 Water/sewer system	other long-term	61,935,532	4
4 Multi-purpose	G.O.	54,782,986	5
5 All other	revenue bond	27,854,559	5
6 Parks and recreation facilities	revenue bond	21,205,000	1
7 Solid waste system	revenue bond	17,195,000	1
8 Education	G.O.	16,595,000	1
9 Public buildings	G.O.	15,990,000	2
10 Solid waste system	G.O.	15,140,000	1
11 Multi-purpose	lease pool	14,382,765	5
12 Parks and recreation facilities	G.O.	12,855,420	2

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)**

<b>Type of fund</b>	<b>---- Revenues ----</b>		<b>---- Expenditures ----</b>	
	<b>Amount (\$)</b>	<b>Number reporting</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
Water and sewer	52,952,411	8	64,194,751	8
Electric supply	17,886,112	2	10,376,635	2
Gas supply	2,985,617	2	2,193,380	2
Airport	59,861,530	3	74,226,486	3
Solid waste system	10,000,176	8	9,385,203	8
Other enterprise funds	6,121,120	8	5,656,462	8

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	26,155,947	23.1%
Gross salaries and wages	61,391,059	54.2%
Total personnel expenditures	87,547,006	77.4%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	3,834.46	100.0%
1 Airport	1,169.92	30.5%
2 Water and sewer system	633.93	16.5%
3 Real and personal property taxes	365.09	9.5%
4 Gas supply system	240.91	6.3%
5 Local option sales tax	212.49	5.5%
6 Special purpose sales tax	205.78	5.4%
7 Solid waste system	115.15	3.0%
8 Garbage and trash collection charges	99.80	2.6%
9 Federal intergovernmental revenues	82.81	2.2%
10 Franchise payments taxes	80.11	2.1%
11 Other enterprise funds	70.70	1.8%
12 Other local intergovernmental revenues	67.76	1.8%
13 Hotel/motel tax	64.44	1.7%
14 Other service charges	56.06	1.5%
15 Business licenses and occupational taxes	55.54	1.4%
16 Interest earnings on investments	49.88	1.3%
17 Insurance premiums taxes	47.65	1.2%
18 Fines, forfeits and court fees	38.84	1.0%
19 All additional revenues	31.54	0.8%
20 Motor vehicle taxes	26.08	0.7%
21 Alcoholic beverage taxes	23.53	0.6%
22 State intergovernmental revenues	22.92	0.6%
23 Alcoholic beverage taxes	11.71	0.3%
24 Public utilities taxes	9.43	0.2%
25 Rents and royalties	8.59	0.2%
26 Building permits	8.03	0.2%
27 Intangible taxes (regular and recording)	7.42	0.2%
28 Other excise and special use taxes	6.49	0.2%
29 Parks and recreation charges	5.78	0.2%
30 Other licenses, permits and fees	4.49	0.1%
31 FIFA, penalties, interest and cost	3.43	0.1%
32 Receipts from sale of materials	2.16	0.1%
33 Landfill fees	2.09	0.1%
34 Receipts from sale of real property	1.43	0.0%
35 Cemetery fees	1.17	0.0%
36 Parking facilities and meters	0.45	0.0%
37 Fire service subscription fees	0.24	0.0%
38 Mobile home taxes	0.24	0.0%
39 Special assessments	0.24	0.0%
40 Railroad equipment tax	0.18	0.0%
41 Ambulance charges	0.00	0.0%
42 Electric supply system	0.00	0.0%
43 Fee collections of county officers	0.00	0.0%
44 Hospital charges	0.00	0.0%
45 MARTA sales tax	0.00	0.0%
46 State DHR health grants	0.00	0.0%
47 Tax collection fees	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	5,183.96	100.0%
1 Airport	1,450.66	28.0%
2 Electric supply system	920.50	17.8%
3 Water and sewer system	768.51	14.8%
4 Debt service costs	295.81	5.7%
5 Police department	259.15	5.0%
6 Gas supply system	176.99	3.4%
7 General administration	176.22	3.4%
8 Fire department	150.66	2.9%
9 Solid waste system	108.07	2.1%
10 Parks and recreation	75.21	1.5%
11 Construction (non-utility)	73.88	1.4%
12 Garbage and trash collection	72.83	1.4%
13 Highways and streets	70.68	1.4%
14 Purchase of equipment and land	69.03	1.3%
15 General insurance	65.99	1.3%
16 Other enterprise funds	65.34	1.3%
17 Other general expenditures	61.79	1.2%
18 Community development	59.19	1.1%
19 Correctional institute	56.48	1.1%
20 Financial administration	38.71	0.7%
21 Public welfare and social services	34.55	0.7%
22 General government buildings	29.20	0.6%
23 Drainage	24.13	0.5%
24 Building inspection and regulation	22.20	0.4%
25 Municipal court	16.66	0.3%
26 Libraries	11.68	0.2%
27 Garbage and trash disposal	7.83	0.2%
28 Public health	6.09	0.1%
29 Jail	5.14	0.1%
30 Legal fees	4.64	0.1%
31 Ambulance service	2.55	0.0%
32 Natural resources	2.13	0.0%
33 Parking facilities and meters	1.47	0.0%
34 Clerk of courts	0.00	0.0%
35 County/municipal hospital	0.00	0.0%
36 Education (general government)	0.00	0.0%
37 Juvenile and magistrate court	0.00	0.0%
38 Payments to other hospitals	0.00	0.0%
39 Probate court	0.00	0.0%
40 Sheriff's department	0.00	0.0%
41 State Court	0.00	0.0%
42 State DHR health grants	0.00	0.0%
43 Superior court	0.00	0.0%
44 Tax assessor/appraiser	0.00	0.0%
45 Tax commissioner	0.00	0.0%

**Municipal Group - B**  
**Number Reporting = 18**  
**Population Range = 25,000 - 49,999**  
**2013 Estimated Population = 613,066**

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	26,277,064	771.51
Property Taxes	7,154,380	210.06
Real and personal property taxes	6,076,509	178.41
All other property taxes	1,077,871	31.65
Sales Taxes	4,877,495	143.21
Local option sales taxes	3,289,095	96.57
MARTA tax	0	0.00
Special purpose sales tax	1,588,400	46.64
Excise and Special Use Taxes	5,103,943	149.85
Alcoholic beverage taxes	707,928	20.79
Insurance premiums taxes	1,521,647	44.68
Hotel/motel taxes	754,566	22.15
Franchise payments taxes	1,938,127	56.90
Other excise and special use taxes	181,675	5.33
Licenses, Permits and Fees	1,756,189	51.56
Intergovernmental Revenues	3,246,396	95.32
State	595,986	17.50
State DHR Health Grants	0	0.00
Other local funds	2,020,758	59.33
Federal funds	629,651	18.49
Service Charges and Other Revenues	4,138,661	121.51
Service charge revenues	1,468,879	43.13
Other revenues	2,669,782	78.39

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	21,493,195	631.05
Administration	3,974,774	116.70
Financial administration	864,531	25.38
Tax commissioner	0	0.00
Tax assessor/appraiser	0	0.00
General administration	2,334,226	68.53
General government buildings	402,302	11.81
General insurance	210,130	6.17
Legal fees	163,585	4.80
Public Safety and Corrections	10,533,151	309.26
Sheriff's department	504,762	14.82
Police department	6,281,211	184.42
Correctional institute	0	0.00
Jail	185,037	5.43
Fire department	3,562,141	104.59
Courts	503,584	14.79
Superior court	0	0.00
State court	0	0.00
Juvenile and magistrate court	0	0.00
Probate court	0	0.00
Clerk of courts	0	0.00
Municipal court	503,584	14.79
Health and Human Services	249,889	7.34
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	22,359	0.66
Public welfare and social services	155,145	4.56
Ambulance service	72,385	2.13
State DHR health grants	0	0.00
Public works	227,489	6.68
Parking facilities and meters	15,303	0.45
Natural resources	0	0.00
Garbage and trash collection	201,679	5.92
Garbage disposal (landfill)	10,508	0.31

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	2,211,084	64.92
Highways and streets	2,201,164	64.63
Drainage	9,919	0.29
Leisure services	1,673,045	49.12
Parks and recreation	1,574,543	46.23
Libraries	98,502	2.89
Education (non-school board)	0	0.00
Community Development	1,168,620	34.31
Building inspection and regulation	370,535	10.88
Community development	798,085	23.43
Other General Operating	951,561	27.94

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	2,129,790	62.53
Total Construction	2,294,143	67.36
1 Highways and streets (Const.)	1,735,978	51.91
2 General government buildings (Land)	1,147,840	36.23
3 Community development (Const.)	899,362	28.93
4 Education - general govt. (Land)	870,122	24.19
5 General administration (Const.)	760,093	21.93
6 General government buildings (Const.)	771,741	20.82
7 Parks and recreation (Const.)	682,564	19.84
8 Police department (Land)	592,397	17.10
9 Parks and recreation (Land)	444,427	13.30
10 Fire department (Land)	389,010	11.78
11 Libraries (Land)	347,980	9.97
12 Highways and streets (Land)	328,827	9.92
13 Police department (Const.)	198,611	5.89
14 General administration (Land)	175,330	5.01
15 Financial administration (Land)	150,720	4.46
16 Community development (Land)	156,875	4.11
17 Fire department (Const.)	110,766	3.16
18 Sheriffs department (Land)	75,459	2.37

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	19,032,068	543.29	3
General obligation bonds	2,399,491	77.73	2
Other long-term debt	976,771	28.21	4
Lease purchase debt	2,702,813	77.45	7
Short-term debt	5,975,000	155.11	4
Retired during year			
Revenue bonds	6,244,465	194.77	9
General obligation bonds	752,259	22.53	11
Other long-term debt	3,083,736	95.78	10
Lease purchase debt	1,751,129	52.14	11
Short-term debt	6,475,000	168.08	4
Outstanding end of year			
Revenue bonds	34,875,409	1,087.81	9
General obligation bonds	9,251,995	280.85	9
Other long-term debt	14,275,115	443.39	10
Lease purchase debt	7,624,300	225.16	11
Short-term debt	5,500,000	162.93	2
Interest paid			
Revenue bonds	1,613,148	50.32	9
General obligation bonds	172,913	5.16	10
Other long-term debt	452,654	14.06	10
Lease purchase debt	205,777	5.80	11
Short-term debt	50,852	1.32	4

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	428,170	12.57	18
Bond funds	1,198,805	35.20	18
All other funds	32,217,366	945.92	18

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer system	revenue bond	33,034,913	8
2 Law enforcement and corrections	G.O.	20,660,000	1
3 Water/sewer system	other long-term	17,973,064	7
4 All other	revenue bond	12,054,793	3
5 Gas utility system	revenue bond	9,470,000	1
6 Multi-purpose	other long-term	8,956,364	1
7 Water/sewer system	lease pool	8,457,292	3
8 All other	lease pool	7,959,284	4
9 Multi-purpose	G.O.	7,105,160	1
10 All purposes	short-term	5,500,000	2
11 Parks and recreation facilities	G.O.	5,353,750	4
12 Public buildings	G.O.	4,836,432	5

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)**

<b>Type of fund</b>	<b>---- Revenues ----</b>		<b>---- Expenditures ----</b>	
	<b>Amount (\$)</b>	<b>Number reporting</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
Water and sewer	11,733,098	13	11,670,604	13
Electric supply	12,671,557	4	13,090,294	4
Gas supply	4,199,779	4	3,617,645	4
Airport	172,770	3	275,297	3
Solid waste system	2,050,133	11	2,101,555	11
Other enterprise funds	2,232,420	11	2,416,430	11

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	5,490,922	25.5%
Gross salaries and wages	12,536,100	58.3%
Total personnel expenditures	18,027,022	83.9%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	2,377.32	100.0%
1 Gas supply system	611.27	25.7%
2 Water and sewer system	493.66	20.8%
3 Real and personal property taxes	187.74	7.9%
4 Local option sales tax	160.98	6.8%
5 Other enterprise funds	105.92	4.5%
6 Solid waste system	103.84	4.4%
7 Other local intergovernmental revenues	91.92	3.9%
8 Special purpose sales tax	78.11	3.3%
9 Franchise payments taxes	56.90	2.4%
10 Insurance premiums taxes	48.70	2.0%
11 Garbage and trash collection charges	46.57	2.0%
12 Fines, forfeits and court fees	40.90	1.7%
13 Airport	29.95	1.3%
14 Business licenses and occupational taxes	29.60	1.2%
15 Other service charges	28.87	1.2%
16 All additional revenues	27.39	1.2%
17 Hotel/motel tax	23.23	1.0%
18 Motor vehicle taxes	22.18	0.9%
19 Federal intergovernmental revenues	21.28	0.9%
20 Alcoholic beverage taxes	20.79	0.9%
21 State intergovernmental revenues	19.07	0.8%
22 Ambulance charges	16.16	0.7%
23 Building permits	14.31	0.6%
24 Parks and recreation charges	11.61	0.5%
25 Fire service subscription fees	11.53	0.5%
26 Other excise and special use taxes	10.17	0.4%
27 Rents and royalties	9.45	0.4%
28 Alcoholic beverage taxes	7.06	0.3%
29 Receipts from sale of materials	6.79	0.3%
30 Tax collection fees	6.68	0.3%
31 Special assessments	6.17	0.3%
32 Parking facilities and meters	5.42	0.2%
33 Public utilities taxes	4.69	0.2%
34 FIFA, penalties, interest and cost	4.23	0.2%
35 Other licenses, permits and fees	4.03	0.2%
36 Interest earnings on investments	3.18	0.1%
37 Intangible taxes (regular and recording)	3.11	0.1%
38 Cemetery fees	2.05	0.1%
39 Receipts from sale of real property	1.38	0.1%
40 Mobile home taxes	0.37	0.0%
41 Railroad equipment tax	0.05	0.0%
42 Electric supply system	0.00	0.0%
43 Fee collections of county officers	0.00	0.0%
44 Hospital charges	0.00	0.0%
45 Landfill fees	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 State DHR health grants	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	4,436.05	100.0%
1 Electric supply system	1,823.08	41.1%
2 Gas supply system	526.54	11.9%
3 Water and sewer system	491.03	11.1%
4 Sheriff's department	284.91	6.4%
5 Police department	194.54	4.4%
6 Fire department	163.27	3.7%
7 Other enterprise funds	114.65	2.6%
8 Solid waste system	106.45	2.4%
9 Construction (non-utility)	88.20	2.0%
10 General administration	68.53	1.5%
11 Purchase of equipment and land	65.40	1.5%
12 Highways and streets	64.63	1.5%
13 Garbage and trash collection	56.84	1.3%
14 Other general expenditures	49.81	1.1%
15 Airport	47.72	1.1%
16 Parks and recreation	46.23	1.0%
17 Debt service costs	37.91	0.9%
18 Public welfare and social services	26.89	0.6%
19 Financial administration	26.88	0.6%
20 Community development	23.43	0.5%
21 Jail	19.23	0.4%
22 Building inspection and regulation	17.43	0.4%
23 General insurance	16.02	0.4%
24 Municipal court	14.79	0.3%
25 General government buildings	14.53	0.3%
26 Ambulance service	12.26	0.3%
27 Libraries	10.91	0.2%
28 Parking facilities and meters	7.66	0.2%
29 Legal fees	7.19	0.2%
30 Public health	4.23	0.1%
31 Drainage	2.76	0.1%
32 Garbage and trash disposal	2.10	0.0%
33 Clerk of courts	0.00	0.0%
34 Correctional institute	0.00	0.0%
35 County/municipal hospital	0.00	0.0%
36 Education (general government)	0.00	0.0%
37 Juvenile and magistrate court	0.00	0.0%
38 Natural resources	0.00	0.0%
39 Payments to other hospitals	0.00	0.0%
40 Probate court	0.00	0.0%
41 State Court	0.00	0.0%
42 State DHR health grants	0.00	0.0%
43 Superior court	0.00	0.0%
44 Tax assessor/appraiser	0.00	0.0%
45 Tax commissioner	0.00	0.0%

**Municipal Group - C**  
**Number Reporting = 47**  
**Population Range = 10,000 - 24,999**  
**2013 Estimated Population = 743,421**

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	14,613,534	923.89
Property Taxes	4,282,895	270.77
Real and personal property taxes	3,711,220	234.63
All other property taxes	571,675	36.14
Sales Taxes	2,972,314	187.91
Local option sales taxes	1,790,813	113.22
MARTA tax	19,224	1.22
Special purpose sales tax	1,162,277	73.48
Excise and Special Use Taxes	2,726,164	172.35
Alcoholic beverage taxes	362,719	22.93
Insurance premiums taxes	751,167	47.49
Hotel/motel taxes	431,135	27.26
Franchise payments taxes	1,106,295	69.94
Other excise and special use taxes	74,848	4.73
Licenses, Permits and Fees	839,202	53.06
Intergovernmental Revenues	1,261,334	79.74
State	341,190	21.57
State DHR Health Grants	0	0.00
Other local funds	751,519	47.51
Federal funds	168,625	10.66
Service Charges and Other Revenues	2,531,625	160.05
Service charge revenues	1,179,905	74.60
Other revenues	1,351,720	85.46

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	11,955,937	755.87
Administration	2,246,507	142.03
Financial administration	542,137	34.27
Tax commissioner	631	0.04
Tax assessor/appraiser	0	0.00
General administration	1,295,350	81.89
General government buildings	225,211	14.24
General insurance	100,793	6.37
Legal fees	82,399	5.21
Public Safety and Corrections	5,575,710	352.50
Sheriff's department	0	0.00
Police department	3,720,877	235.24
Correctional institute	0	0.00
Jail	43,899	2.78
Fire department	1,810,934	114.49
Courts	290,125	18.34
Superior court	0	0.00
State court	0	0.00
Juvenile and magistrate court	0	0.00
Probate court	3,214	0.20
Clerk of courts	13,862	0.88
Municipal court	273,049	17.26
Health and Human Services	74,841	4.73
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	15,768	1.00
Public welfare and social services	24,321	1.54
Ambulance service	34,752	2.20
State DHR health grants	0	0.00
Public works	217,618	13.76
Parking facilities and meters	3,867	0.24
Natural resources	1,255	0.08
Garbage and trash collection	195,309	12.35
Garbage disposal (landfill)	17,187	1.09

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	1,354,505	85.63
Highways and streets	1,331,099	84.15
Drainage	23,406	1.48
Leisure services	729,076	46.09
Parks and recreation	671,319	42.44
Libraries	57,756	3.65
Education (non-school board)	343,355	21.71
Community Development	665,410	42.07
Building inspection and regulation	335,474	21.21
Community development	329,936	20.86
Other General Operating	458,791	29.01

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	1,284,426	81.20
Total Construction	1,377,610	87.09
1 Education - general govt. (Const.)	5,848,154	405.26
2 Police department (Const.)	1,672,042	109.14
3 Other expenditures (Const.)	1,141,764	66.74
4 Highways and streets (Const.)	843,324	52.92
5 General government buildings (Land)	679,933	40.26
6 Fire department (Const.)	632,646	34.13
7 Community development (Land)	478,992	28.73
8 Community development (Const.)	455,679	28.59
9 General government buildings (Const.)	445,957	28.07
10 Education - general govt. (Land)	526,746	26.22
11 Parks and recreation (Const.)	398,303	24.24
12 Highways and streets (Land)	384,679	23.91
13 Other expenditures (Land)	376,224	21.81
14 Police department (Land)	347,099	21.55
15 Parks and recreation (Land)	353,684	21.24
16 Drainage (Const.)	302,048	16.39
17 General administration (Const.)	185,570	13.88
18 Public welfare and social services (Land)	152,482	10.81

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	12,066,533	695.40	10
General obligation bonds	34,705,000	1,727.82	1
Other long-term debt	2,512,111	166.92	15
Lease purchase debt	633,152	38.82	20
Short-term debt	3,520,000	214.84	3
Retired during year			
Revenue bonds	4,142,197	256.20	27
General obligation bonds	1,730,870	101.65	13
Other long-term debt	1,865,054	114.05	30
Lease purchase debt	609,254	37.23	34
Short-term debt	3,304,324	196.14	5
Outstanding end of year			
Revenue bonds	19,785,780	1,180.09	27
General obligation bonds	18,002,812	1,066.52	13
Other long-term debt	4,551,973	283.37	31
Lease purchase debt	1,515,249	92.50	34
Short-term debt	5,164,077	323.90	4
Interest paid			
Revenue bonds	877,745	54.29	27
General obligation bonds	726,815	43.15	14
Other long-term debt	159,451	9.89	29
Lease purchase debt	81,182	4.98	33
Short-term debt	68,394	3.93	4

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	616,405	38.97	47
Bond funds	944,204	59.69	47
All other funds	17,723,882	1,120.53	47

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
1 Industrial revenue bonds	revenue bond	68,235,000	2
2 Multi-purpose	G.O.	30,145,059	3
3 Water/sewer system	G.O.	16,566,667	3
4 Water/sewer system	revenue bond	14,813,495	21
5 Education	G.O.	13,000,000	3
6 Highways, streets and drainage	G.O.	9,815,000	1
7 All other	revenue bond	7,593,335	11
8 Parks and recreation facilities	G.O.	5,581,200	4
9 All other	G.O.	5,285,000	1
10 All purposes	short-term	5,164,077	4
11 Public buildings	G.O.	5,022,192	3
12 Parks and recreation facilities	other long-term	4,156,097	2

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)**

<b>Type of fund</b>	<b>---- Revenues ----</b>		<b>---- Expenditures ----</b>	
	<b>Amount (\$)</b>	<b>Number reporting</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
Water and sewer	5,357,275	37	5,165,408	37
Electric supply	7,805,797	13	7,125,734	13
Gas supply	2,711,579	14	2,243,760	14
Airport	133,080	6	129,791	7
Solid waste system	1,530,295	36	1,481,024	35
Other enterprise funds	1,555,708	27	1,838,833	27

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	2,906,113	24.3%
Gross salaries and wages	7,274,482	60.8%
Total personnel expenditures	10,180,595	85.2%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	2,741.23	100.0%
1 Gas supply system	613.82	22.4%
2 Water and sewer system	435.71	15.9%
3 Real and personal property taxes	234.63	8.6%
4 Local option sales tax	163.35	6.0%
5 Other enterprise funds	162.71	5.9%
6 Special purpose sales tax	131.02	4.8%
7 Solid waste system	120.96	4.4%
8 MARTA sales tax	83.54	3.0%
9 Garbage and trash collection charges	76.67	2.8%
10 Franchise payments taxes	71.43	2.6%
11 Airport	67.49	2.5%
12 Other service charges	57.77	2.1%
13 Other local intergovernmental revenues	56.65	2.1%
14 Fines, forfeits and court fees	56.32	2.1%
15 Insurance premiums taxes	47.49	1.7%
16 Landfill fees	40.85	1.5%
17 Business licenses and occupational taxes	35.94	1.3%
18 Hotel/motel tax	29.74	1.1%
19 Special assessments	27.17	1.0%
20 Motor vehicle taxes	24.93	0.9%
21 State intergovernmental revenues	23.78	0.9%
22 Alcoholic beverage taxes	22.93	0.8%
23 All additional revenues	20.01	0.7%
24 Parks and recreation charges	15.23	0.6%
25 Other excise and special use taxes	14.37	0.5%
26 Ambulance charges	14.25	0.5%
27 Federal intergovernmental revenues	13.60	0.5%
28 Parking facilities and meters	10.44	0.4%
29 Receipts from sale of materials	9.59	0.3%
30 Building permits	8.54	0.3%
31 Public utilities taxes	8.44	0.3%
32 Alcoholic beverage taxes	6.87	0.3%
33 Interest earnings on investments	5.03	0.2%
34 FIFA, penalties, interest and cost	4.39	0.2%
35 Rents and royalties	4.12	0.2%
36 Other licenses, permits and fees	3.68	0.1%
37 Tax collection fees	3.30	0.1%
38 Intangible taxes (regular and recording)	3.21	0.1%
39 Receipts from sale of real property	3.10	0.1%
40 Cemetery fees	2.68	0.1%
41 Fee collections of county officers	2.35	0.1%
42 Fire service subscription fees	1.97	0.1%
43 Mobile home taxes	0.67	0.0%
44 Railroad equipment tax	0.49	0.0%
45 Electric supply system	0.00	0.0%
46 Hospital charges	0.00	0.0%
47 State DHR health grants	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	4,499.97	100.0%
1 Electric supply system	1,592.86	35.4%
2 Gas supply system	507.92	11.3%
3 Water and sewer system	420.10	9.3%
4 Education (general government)	241.89	5.4%
5 Police department	239.41	5.3%
6 Other enterprise funds	192.32	4.3%
7 Fire department	159.07	3.5%
8 Construction (non-utility)	132.87	3.0%
9 Solid waste system	119.82	2.7%
10 Highways and streets	87.54	1.9%
11 Ambulance service	86.98	1.9%
12 Purchase of equipment and land	84.20	1.9%
13 General administration	81.89	1.8%
14 Garbage and trash collection	73.54	1.6%
15 Airport	56.18	1.2%
16 Debt service costs	55.76	1.2%
17 Other general expenditures	46.72	1.0%
18 Parks and recreation	46.01	1.0%
19 Financial administration	38.75	0.9%
20 Community development	25.79	0.6%
21 Clerk of courts	24.98	0.6%
22 Building inspection and regulation	24.46	0.5%
23 General government buildings	24.23	0.5%
24 Garbage and trash disposal	22.96	0.5%
25 General insurance	22.07	0.5%
26 Municipal court	19.43	0.4%
27 Jail	12.51	0.3%
28 Libraries	12.42	0.3%
29 Parking facilities and meters	9.05	0.2%
30 Legal fees	8.89	0.2%
31 Drainage	8.26	0.2%
32 Public welfare and social services	7.29	0.2%
33 Probate court	6.62	0.1%
34 Public health	5.02	0.1%
35 Natural resources	1.29	0.0%
36 Tax commissioner	0.86	0.0%
37 Correctional institute	0.00	0.0%
38 County/municipal hospital	0.00	0.0%
39 Juvenile and magistrate court	0.00	0.0%
40 Payments to other hospitals	0.00	0.0%
41 Sheriff's department	0.00	0.0%
42 State Court	0.00	0.0%
43 State DHR health grants	0.00	0.0%
44 Superior court	0.00	0.0%
45 Tax assessor/appraiser	0.00	0.0%

**Municipal Group - D**  
**Number Reporting = 42**  
**Population Range = 5,000 - 9,999**  
**2013 Estimated Population = 297,035**

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	5,692,820	804.95
Property Taxes	1,132,046	160.07
Real and personal property taxes	956,473	135.24
All other property taxes	175,572	24.83
Sales Taxes	1,393,497	197.04
Local option sales taxes	957,978	135.46
MARTA tax	0	0.00
Special purpose sales tax	435,519	61.58
Excise and Special Use Taxes	1,159,378	163.93
Alcoholic beverage taxes	154,653	21.87
Insurance premiums taxes	348,698	49.31
Hotel/motel taxes	118,751	16.79
Franchise payments taxes	533,649	75.46
Other excise and special use taxes	3,627	0.51
Licenses, Permits and Fees	263,448	37.25
Intergovernmental Revenues	737,300	104.25
State	389,230	53.73
State DHR Health Grants	0	0.00
Other local funds	249,298	35.25
Federal funds	108,040	15.28
Service Charges and Other Revenues	1,007,151	142.41
Service charge revenues	375,156	53.05
Other revenues	647,409	89.36

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	4,827,788	682.64
Administration	1,066,858	150.85
Financial administration	277,031	39.17
Tax commissioner	146	0.02
Tax assessor/appraiser	0	0.00
General administration	567,325	80.22
General government buildings	143,513	20.29
General insurance	48,206	6.82
Legal fees	30,637	4.33
Public Safety and Corrections	2,091,417	295.72
Sheriff's department	341	0.05
Police department	1,496,625	211.62
Correctional institute	0	0.00
Jail	17,850	2.52
Fire department	576,600	81.53
Courts	91,812	12.98
Superior court	0	0.00
State court	0	0.00
Juvenile and magistrate court	3,614	0.51
Probate court	0	0.00
Clerk of courts	0	0.00
Municipal court	88,198	12.47
Health and Human Services	35,985	5.09
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	14,970	2.12
Public welfare and social services	21,015	2.97
Ambulance service	0	0.00
State DHR health grants	0	0.00
Public works	132,107	18.68
Parking facilities and meters	29	0.00
Natural resources	0	0.00
Garbage and trash collection	118,055	16.69
Garbage disposal (landfill)	14,023	1.98

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	599,933	84.83
Highways and streets	576,893	81.57
Drainage	23,040	3.26
Leisure services	426,905	60.36
Parks and recreation	383,321	54.20
Libraries	43,584	6.16
Education (non-school board)	877	0.12
Community Development	260,856	36.88
Building inspection and regulation	86,932	12.29
Community development	173,925	24.59
Other General Operating	121,038	17.11

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	328,642	46.47
Total Construction	447,925	63.34
1 Libraries (Const.)	922,344	111.39
2 Community development (Const.)	585,146	76.94
3 Police department (Const.)	474,771	55.85
4 Highways and streets (Const.)	343,276	48.44
5 Parks and recreation (Const.)	237,082	30.72
6 General government buildings (Const.)	150,248	21.07
7 Other expenditures (Land)	152,607	21.00
8 Fire department (Land)	141,209	19.64
9 Highways and streets (Land)	124,411	17.79
10 Community development (Land)	108,660	16.82
11 Drainage (Land)	110,616	14.16
12 Other expenditures (Const.)	130,000	13.67
13 Police department (Land)	96,335	13.35
14 General administration (Land)	89,718	12.49
15 Garbage and trash collection (Land)	82,334	11.44
16 Drainage (Const.)	75,187	10.57
17 Libraries (Land)	50,000	9.83
18 Parks and recreation (Land)	70,986	9.29

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	8,890,600	1,072.32	5
General obligation bonds	4,423,765	619.71	4
Other long-term debt	952,320	138.16	14
Lease purchase debt	236,980	32.46	14
Short-term debt	725,418	123.45	4
Retired during year			
Revenue bonds	1,824,881	250.66	20
General obligation bonds	1,322,165	177.68	7
Other long-term debt	1,330,267	191.94	28
Lease purchase debt	210,910	28.81	30
Short-term debt	1,039,212	183.47	3
Outstanding end of year			
Revenue bonds	10,548,491	1,466.72	19
General obligation bonds	5,213,985	739.24	8
Other long-term debt	4,247,903	622.92	25
Lease purchase debt	987,693	133.55	28
Short-term debt	281,431	48.17	3
Interest paid			
Revenue bonds	371,415	51.03	22
General obligation bonds	221,154	29.72	7
Other long-term debt	148,954	21.15	25
Lease purchase debt	36,743	4.97	29
Short-term debt	7,993	1.41	3

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	688,087	97.29	42
Bond funds	335,695	47.47	42
All other funds	7,834,680	1,107.80	42

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
1 Gas utility system	revenue bond	17,328,984	1
2 Water/sewer system	revenue bond	10,169,986	16
3 Water/sewer system	G.O.	5,533,560	2
4 Water/sewer system	other long-term	5,182,700	20
5 All other	revenue bond	4,988,287	4
6 Multi-purpose	G.O.	4,258,733	4
7 Highways, streets and drainage	G.O.	2,897,404	3
8 Public buildings	lease pool	1,679,167	7
9 Law enforcement and corrections	G.O.	1,505,949	2
10 Public buildings	G.O.	1,278,067	1
11 Multi-purpose	lease pool	960,225	4
12 All other	lease pool	609,933	8

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)**

<b>Type of fund</b>	<b>---- Revenues ----</b>		<b>---- Expenditures ----</b>	
	<b>Amount (\$)</b>	<b>Number reporting</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
Water and sewer	2,539,488	35	3,021,590	36
Electric supply	2,925,379	11	2,899,830	12
Gas supply	1,229,399	12	1,193,488	13
Airport	22,215	5	44,853	5
Solid waste system	450,442	27	471,705	27
Other enterprise funds	316,751	17	316,776	15

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	1,120,740	23.2%
Gross salaries and wages	2,873,946	59.5%
Total personnel expenditures	3,994,686	82.7%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	2,389.85	100.0%
1 Gas supply system	629.03	26.3%
2 Water and sewer system	433.71	18.1%
3 Real and personal property taxes	159.32	6.7%
4 Local option sales tax	154.26	6.5%
5 Other enterprise funds	108.45	4.5%
6 Solid waste system	97.62	4.1%
7 Special purpose sales tax	94.22	3.9%
8 Franchise payments taxes	75.46	3.2%
9 Garbage and trash collection charges	70.15	2.9%
10 Fines, forfeits and court fees	59.52	2.5%
11 State intergovernmental revenues	59.20	2.5%
12 Other local intergovernmental revenues	58.47	2.4%
13 Insurance premiums taxes	49.31	2.1%
14 Parks and recreation charges	32.65	1.4%
15 Airport	25.06	1.0%
16 Ambulance charges	24.65	1.0%
17 Federal intergovernmental revenues	23.46	1.0%
18 Alcoholic beverage taxes	22.85	1.0%
19 Other service charges	22.60	0.9%
20 Business licenses and occupational taxes	22.28	0.9%
21 Motor vehicle taxes	21.86	0.9%
22 Fire service subscription fees	21.41	0.9%
23 Hotel/motel tax	20.56	0.9%
24 Landfill fees	15.91	0.7%
25 All additional revenues	15.39	0.6%
26 Rents and royalties	13.32	0.6%
27 Receipts from sale of materials	12.07	0.5%
28 Building permits	8.93	0.4%
29 Receipts from sale of real property	7.34	0.3%
30 Alcoholic beverage taxes	7.10	0.3%
31 Public utilities taxes	6.51	0.3%
32 FIFA, penalties, interest and cost	2.95	0.1%
33 Cemetery fees	2.95	0.1%
34 Intangible taxes (regular and recording)	2.12	0.1%
35 Other licenses, permits and fees	2.06	0.1%
36 Interest earnings on investments	2.04	0.1%
37 Tax collection fees	1.86	0.1%
38 Other excise and special use taxes	1.56	0.1%
39 Special assessments	0.95	0.0%
40 Mobile home taxes	0.57	0.0%
41 Railroad equipment tax	0.14	0.0%
42 Electric supply system	0.00	0.0%
43 Fee collections of county officers	0.00	0.0%
44 Hospital charges	0.00	0.0%
45 MARTA sales tax	0.00	0.0%
46 Parking facilities and meters	0.00	0.0%
47 State DHR health grants	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	3,896.24	100.0%
1 Electric supply system	1,404.07	36.0%
2 Gas supply system	549.74	14.1%
3 Water and sewer system	497.64	12.8%
4 Police department	216.02	5.5%
5 Other enterprise funds	123.06	3.2%
6 Fire department	115.45	3.0%
7 Construction (non-utility)	102.54	2.6%
8 Solid waste system	102.23	2.6%
9 Highways and streets	81.57	2.1%
10 General administration	80.22	2.1%
11 Parks and recreation	63.66	1.6%
12 Garbage and trash collection	61.08	1.6%
13 Financial administration	52.19	1.3%
14 Airport	50.59	1.3%
15 Purchase of equipment and land	49.91	1.3%
16 Debt service costs	48.93	1.3%
17 General government buildings	44.71	1.1%
18 Drainage	39.64	1.0%
19 Community development	35.21	0.9%
20 Other general expenditures	31.02	0.8%
21 Juvenile and magistrate court	22.71	0.6%
22 General insurance	20.04	0.5%
23 Building inspection and regulation	18.00	0.5%
24 Garbage and trash disposal	15.40	0.4%
25 Municipal court	15.36	0.4%
26 Libraries	13.35	0.3%
27 Jail	11.34	0.3%
28 Legal fees	9.73	0.2%
29 Public welfare and social services	9.10	0.2%
30 Public health	5.52	0.1%
31 Education (general government)	3.05	0.1%
32 Sheriff's department	2.37	0.1%
33 Tax commissioner	0.67	0.0%
34 Parking facilities and meters	0.13	0.0%
35 Ambulance service	0.00	0.0%
36 Clerk of courts	0.00	0.0%
37 Correctional institute	0.00	0.0%
38 County/municipal hospital	0.00	0.0%
39 Natural resources	0.00	0.0%
40 Payments to other hospitals	0.00	0.0%
41 Probate court	0.00	0.0%
42 State Court	0.00	0.0%
43 State DHR health grants	0.00	0.0%
44 Superior court	0.00	0.0%
45 Tax assessor/appraiser	0.00	0.0%

**Municipal Group - E**  
**Number Reporting = 78**  
**Population Range = 2,500 - 4,999**  
**2013 Estimated Population = 283,575**

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	3,037,586	835.52
Property Taxes	633,028	174.12
Real and personal property taxes	537,184	147.76
All other property taxes	95,844	26.36
Sales Taxes	761,687	209.51
Local option sales taxes	461,415	126.92
MARTA tax	0	0.00
Special purpose sales tax	300,272	82.59
Excise and Special Use Taxes	573,774	157.82
Alcoholic beverage taxes	96,878	26.65
Insurance premiums taxes	183,192	50.39
Hotel/motel taxes	56,098	15.43
Franchise payments taxes	228,967	62.98
Other excise and special use taxes	8,640	2.38
Licenses, Permits and Fees	99,354	27.33
Intergovernmental Revenues	389,002	107.00
State	170,359	46.86
State DHR Health Grants	0	0.00
Other local funds	158,234	43.52
Federal funds	60,409	16.62
Service Charges and Other Revenues	580,741	159.74
Service charge revenues	216,271	59.49
Other revenues	364,470	100.25

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	2,609,193	717.68
Administration	539,379	148.36
Financial administration	145,476	40.01
Tax commissioner	445	0.12
Tax assessor/appraiser	0	0.00
General administration	328,205	90.28
General government buildings	21,818	6.00
General insurance	25,260	6.95
Legal fees	18,173	5.00
Public Safety and Corrections	1,198,986	329.79
Sheriff's department	0	0.00
Police department	891,698	245.27
Correctional institute	506	0.14
Jail	19,134	5.26
Fire department	287,647	79.12
Courts	49,494	13.61
Superior court	0	0.00
State court	2,019	0.56
Juvenile and magistrate court	0	0.00
Probate court	1,185	0.33
Clerk of courts	0	0.00
Municipal court	46,290	12.73
Health and Human Services	26,629	7.32
County/municipal hospital	0	0.00
Payments to other hospitals	79	0.02
Public health	6,960	1.91
Public welfare and social services	19,590	5.39
Ambulance service	0	0.00
State DHR health grants	0	0.00
Public works	114,960	31.62
Parking facilities and meters	6,169	1.70
Natural resources	0	0.00
Garbage and trash collection	81,856	22.52
Garbage disposal (landfill)	26,935	7.41

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	403,532	111.00
Highways and streets	402,665	110.76
Drainage	868	0.24
Leisure services	106,565	29.31
Parks and recreation	88,420	24.32
Libraries	18,146	4.99
Education (non-school board)	437	0.12
Community Development	100,474	27.64
Building inspection and regulation	24,675	6.79
Community development	75,798	20.85
Other General Operating	68,738	18.91

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	259,413	71.35
Total Construction	147,598	40.60
1 Drainage (Land)	1,014,655	272.61
2 Garbage and trash disposal (Land)	992,355	270.58
3 Other expenditures (Const.)	1,046,703	263.79
4 Drainage (Const.)	288,921	82.62
5 Parks and recreation (Land)	232,858	62.42
6 Highways and streets (Const.)	205,743	53.39
7 Community development (Const.)	172,491	48.94
8 Community development (Land)	152,700	43.14
9 Other expenditures (Land)	150,342	39.49
10 General government buildings (Const.)	147,726	38.34
11 General administration (Land)	87,471	24.30
12 Parks and recreation (Const.)	69,231	18.70
13 Fire department (Land)	64,275	17.56
14 Police department (Land)	56,722	15.49
15 Highways and streets (Land)	56,828	15.45
16 General government buildings (Land)	48,104	12.53
17 Libraries (Land)	35,049	11.08
18 Public welfare and social services (Const.)	40,365	10.35

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	4,216,742	1,116.23	6
General obligation bonds	0	0.00	0
Other long-term debt	669,061	180.31	19
Lease purchase debt	185,323	49.68	21
Short-term debt	1,160,042	343.62	10
Retired during year			
Revenue bonds	601,880	166.60	37
General obligation bonds	228,731	64.93	11
Other long-term debt	331,544	90.08	50
Lease purchase debt	160,221	43.75	42
Short-term debt	784,310	224.53	9
Outstanding end of year			
Revenue bonds	4,040,936	1,108.88	40
General obligation bonds	2,504,732	685.06	9
Other long-term debt	2,304,583	621.70	51
Lease purchase debt	676,943	186.00	42
Short-term debt	1,430,661	410.38	7
Interest paid			
Revenue bonds	150,623	41.45	40
General obligation bonds	94,049	26.50	10
Other long-term debt	72,190	19.73	50
Lease purchase debt	24,755	6.76	41
Short-term debt	12,329	3.70	8

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	172,758	47.52	78
Bond funds	43,605	11.99	78
All other funds	3,624,472	996.95	78

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
1 Parks and recreation facilities	revenue bond	4,826,667	3
2 Water/sewer system	G.O.	4,819,230	2
3 Water/sewer system	revenue bond	3,775,275	38
4 All other	other long-term	2,557,503	4
5 Multi-purpose	G.O.	2,540,000	1
6 Education	G.O.	2,345,000	1
7 Water/sewer system	other long-term	2,149,707	42
8 Public buildings	G.O.	1,498,880	5
9 Gas utility system	revenue bond	1,492,500	2
10 All purposes	short-term	1,430,661	7
11 Multi-purpose	lease pool	1,111,241	3
12 Jails	other long-term	887,365	1

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)**

<b>Type of fund</b>	<b>---- Revenues ----</b>		<b>---- Expenditures ----</b>	
	<b>Amount (\$)</b>	<b>Number reporting</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
Water and sewer	1,458,704	70	1,728,353	71
Electric supply	1,413,367	12	1,186,647	12
Gas supply	729,519	27	548,956	27
Airport	126	1	279	1
Solid waste system	187,598	36	173,523	37
Other enterprise funds	90,372	10	106,804	11

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	501,198	19.2%
Gross salaries and wages	1,496,399	57.4%
Total personnel expenditures	1,997,597	76.6%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	3,250.64	100.0%
1 Parking facilities and meters	788.55	24.3%
2 Gas supply system	549.01	16.9%
3 Water and sewer system	443.59	13.6%
4 Other enterprise funds	204.24	6.3%
5 Real and personal property taxes	166.89	5.1%
6 Local option sales tax	140.54	4.3%
7 Special purpose sales tax	122.65	3.8%
8 Solid waste system	109.07	3.4%
9 Garbage and trash collection charges	73.30	2.3%
10 Fines, forfeits and court fees	68.41	2.1%
11 Other local intergovernmental revenues	67.95	2.1%
12 Franchise payments taxes	65.27	2.0%
13 State intergovernmental revenues	50.40	1.6%
14 Insurance premiums taxes	50.39	1.6%
15 Ambulance charges	43.05	1.3%
16 Federal intergovernmental revenues	37.64	1.2%
17 Alcoholic beverage taxes	27.61	0.8%
18 Hotel/motel tax	26.71	0.8%
19 All additional revenues	25.13	0.8%
20 Fire service subscription fees	22.46	0.7%
21 Motor vehicle taxes	22.27	0.7%
22 Landfill fees	18.00	0.6%
23 Other service charges	16.98	0.5%
24 Business licenses and occupational taxes	16.86	0.5%
25 Parks and recreation charges	13.27	0.4%
26 Public utilities taxes	10.86	0.3%
27 Special assessments	8.68	0.3%
28 Other excise and special use taxes	8.01	0.2%
29 Alcoholic beverage taxes	7.00	0.2%
30 Rents and royalties	6.76	0.2%
31 Tax collection fees	6.24	0.2%
32 Building permits	5.91	0.2%
33 Interest earnings on investments	5.40	0.2%
34 FIFA, penalties, interest and cost	3.33	0.1%
35 Receipts from sale of materials	3.15	0.1%
36 Airport	2.99	0.1%
37 Cemetery fees	2.96	0.1%
38 Receipts from sale of real property	2.69	0.1%
39 Other licenses, permits and fees	2.34	0.1%
40 Intangible taxes (regular and recording)	1.80	0.1%
41 Fee collections of county officers	1.26	0.0%
42 Mobile home taxes	0.66	0.0%
43 Railroad equipment tax	0.33	0.0%
44 Electric supply system	0.00	0.0%
45 Hospital charges	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 State DHR health grants	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	4,675.01	100.0%
1 Electric supply system	2,015.51	43.1%
2 Water and sewer system	516.13	11.0%
3 Gas supply system	413.12	8.8%
4 Police department	251.97	5.4%
5 Other enterprise funds	215.67	4.6%
6 Parking facilities and meters	158.07	3.4%
7 Highways and streets	115.37	2.5%
8 Solid waste system	98.45	2.1%
9 Fire department	97.39	2.1%
10 General administration	91.84	2.0%
11 Construction (non-utility)	84.44	1.8%
12 Purchase of equipment and land	81.29	1.7%
13 Financial administration	67.97	1.5%
14 Garbage and trash collection	59.62	1.3%
15 Other general expenditures	41.41	0.9%
16 Debt service costs	41.22	0.9%
17 Garbage and trash disposal	37.73	0.8%
18 State Court	35.60	0.8%
19 Community development	33.99	0.7%
20 Parks and recreation	33.18	0.7%
21 General government buildings	20.80	0.4%
22 Jail	20.60	0.4%
23 Public welfare and social services	19.11	0.4%
24 Municipal court	18.86	0.4%
25 General insurance	17.12	0.4%
26 Building inspection and regulation	14.78	0.3%
27 Probate court	12.32	0.3%
28 Correctional institute	11.20	0.2%
29 Libraries	10.63	0.2%
30 Legal fees	9.92	0.2%
31 Public health	7.99	0.2%
32 Airport	6.63	0.1%
33 Tax commissioner	5.57	0.1%
34 Drainage	4.61	0.1%
35 Education (general government)	3.13	0.1%
36 Payments to other hospitals	1.74	0.0%
37 Ambulance service	0.00	0.0%
38 Clerk of courts	0.00	0.0%
39 County/municipal hospital	0.00	0.0%
40 Juvenile and magistrate court	0.00	0.0%
41 Natural resources	0.00	0.0%
42 Sheriff's department	0.00	0.0%
43 State DHR health grants	0.00	0.0%
44 Superior court	0.00	0.0%
45 Tax assessor/appraiser	0.00	0.0%

**Municipal Group - F**  
**Number Reporting = 85**  
**Population Range = 1,000 - 2,499**  
**2013 Estimated Population = 136,206**

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	1,333,605	832.24
Property Taxes	255,286	159.31
Real and personal property taxes	210,142	131.14
All other property taxes	45,143	28.17
Sales Taxes	309,422	193.10
Local option sales taxes	199,200	124.31
MARTA tax	0	0.00
Special purpose sales tax	110,222	68.78
Excise and Special Use Taxes	240,069	149.82
Alcoholic beverage taxes	36,622	22.85
Insurance premiums taxes	82,181	51.29
Hotel/motel taxes	15,501	9.67
Franchise payments taxes	101,984	63.64
Other excise and special use taxes	3,780	2.36
Licenses, Permits and Fees	33,893	21.15
Intergovernmental Revenues	243,727	152.10
State	86,418	53.93
State DHR Health Grants	0	0.00
Other local funds	43,182	26.95
Federal funds	114,127	71.22
Service Charges and Other Revenues	251,208	156.77
Service charge revenues	79,249	49.46
Other revenues	171,959	107.31

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	1,043,519	651.21
Administration	276,397	172.49
Financial administration	49,180	30.69
Tax commissioner	0	0.00
Tax assessor/appraiser	0	0.00
General administration	198,844	124.09
General government buildings	6,160	3.84
General insurance	14,878	9.28
Legal fees	7,335	4.58
Public Safety and Corrections	386,560	241.23
Sheriff's department	0	0.00
Police department	339,919	212.13
Correctional institute	1,368	0.85
Jail	1,269	0.79
Fire department	44,004	27.46
Courts	21,221	13.24
Superior court	0	0.00
State court	0	0.00
Juvenile and magistrate court	0	0.00
Probate court	0	0.00
Clerk of courts	3	0.00
Municipal court	21,218	13.24
Health and Human Services	32,394	20.22
County/municipal hospital	353	0.22
Payments to other hospitals	0	0.00
Public health	3,870	2.41
Public welfare and social services	28,171	17.58
Ambulance service	0	0.00
State DHR health grants	0	0.00
Public works	53,058	33.11
Parking facilities and meters	0	0.00
Natural resources	0	0.00
Garbage and trash collection	49,695	31.01
Garbage disposal (landfill)	3,363	2.10

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	169,639	105.86
Highways and streets	169,639	105.86
Drainage	0	0.00
Leisure services	43,294	27.02
Parks and recreation	34,887	21.77
Libraries	8,407	5.25
Education (non-school board)	14,129	8.82
Community Development	26,559	16.57
Building inspection and regulation	2,186	1.36
Community development	24,372	15.21
Other General Operating	20,270	12.65

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	67,200	41.94
Total Construction	75,430	47.07
1 Financial administration (Const.)	750,351	652.48
2 Other expenditures (Const.)	441,793	196.21
3 Highways and streets (Const.)	134,487	79.07
4 Community development (Const.)	107,477	78.64
5 General government buildings (Const.)	99,117	61.49
6 Community development (Land)	98,863	54.66
7 General administration (Const.)	76,737	42.83
8 Public welfare and social services (Land)	58,948	38.33
9 Parks and recreation (Const.)	63,713	37.29
10 Highways and streets (Land)	50,398	31.29
11 General administration (Land)	48,041	30.62
12 General government buildings (Land)	41,761	23.65
13 Financial administration (Land)	48,369	23.48
14 Police department (Land)	37,808	23.38
15 Fire department (Land)	32,482	17.69
16 Parks and recreation (Land)	24,837	15.18
17 Fire department (Const.)	21,176	10.15
18 Garbage and trash collection (Land)	8,500	8.24

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	1,406,379	842.75	10
General obligation bonds	22,120	13.13	2
Other long-term debt	603,748	335.87	14
Lease purchase debt	133,954	82.32	13
Short-term debt	200,639	119.65	9
Retired during year			
Revenue bonds	183,181	116.51	42
General obligation bonds	399,867	231.36	13
Other long-term debt	275,271	172.08	44
Lease purchase debt	41,057	26.02	29
Short-term debt	183,588	109.13	12
Outstanding end of year			
Revenue bonds	1,842,195	1,183.38	44
General obligation bonds	909,061	517.12	12
Other long-term debt	1,086,695	673.33	46
Lease purchase debt	277,410	170.07	28
Short-term debt	280,035	160.85	8
Interest paid			
Revenue bonds	73,432	47.40	40
General obligation bonds	42,405	24.54	13
Other long-term debt	47,365	30.10	44
Lease purchase debt	9,576	6.00	30
Short-term debt	20,381	13.02	8

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	62,875	39.24	85
Bond funds	14,236	8.88	85
All other funds	1,096,173	684.07	85

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
1 Gas utility system	revenue bond	1,962,730	1
2 Water/sewer system	revenue bond	1,758,936	44
3 All other	other long-term	1,753,177	2
4 Water/sewer system	G.O.	1,593,464	5
5 Water/sewer system	other long-term	1,052,590	42
6 All other	revenue bond	850,323	2
7 Public buildings	G.O.	838,790	3
8 Public buildings	lease pool	658,827	5
9 Multi-purpose	G.O.	398,927	1
10 All other	lease pool	304,455	1
11 All purposes	short-term	280,035	8
12 Water/sewer system	lease pool	266,483	8

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)**

<b>Type of fund</b>	<b>---- Revenues ----</b>		<b>---- Expenditures ----</b>	
	<b>Amount (\$)</b>	<b>Number reporting</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
Water and sewer	669,181	75	914,584	74
Electric supply	59,920	2	61,240	2
Gas supply	213,980	11	108,000	11
Airport	2,237	2	3,075	2
Solid waste system	30,407	18	27,518	16
Other enterprise funds	12,788	8	12,233	7

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	157,063	15.1%
Gross salaries and wages	538,309	51.6%
Total personnel expenditures	695,373	66.6%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	3,067.38	100.0%
1 Gas supply system	979.97	31.9%
2 Water and sewer system	471.81	15.4%
3 Federal intergovernmental revenues	295.73	9.6%
4 Real and personal property taxes	147.21	4.8%
5 Local option sales tax	142.27	4.6%
6 Special purpose sales tax	102.71	3.3%
7 Fines, forfeits and court fees	88.73	2.9%
8 Solid waste system	88.55	2.9%
9 Other enterprise funds	87.85	2.9%
10 State intergovernmental revenues	69.37	2.3%
11 Garbage and trash collection charges	64.55	2.1%
12 Franchise payments taxes	63.64	2.1%
13 Other local intergovernmental revenues	61.91	2.0%
14 Special assessments	60.22	2.0%
15 Insurance premiums taxes	51.29	1.7%
16 Airport	39.26	1.3%
17 Hotel/motel tax	27.37	0.9%
18 Alcoholic beverage taxes	26.58	0.9%
19 Fire service subscription fees	22.78	0.7%
20 Motor vehicle taxes	21.80	0.7%
21 Public utilities taxes	19.89	0.6%
22 All additional revenues	16.87	0.6%
23 Receipts from sale of materials	15.59	0.5%
24 Other service charges	14.82	0.5%
25 Business licenses and occupational taxes	13.32	0.4%
26 Parks and recreation charges	11.36	0.4%
27 Rents and royalties	10.03	0.3%
28 Other excise and special use taxes	9.63	0.3%
29 Cemetery fees	9.36	0.3%
30 Alcoholic beverage taxes	8.33	0.3%
31 FIFA, penalties, interest and cost	4.87	0.2%
32 Receipts from sale of real property	4.76	0.2%
33 Building permits	4.12	0.1%
34 Other licenses, permits and fees	3.64	0.1%
35 Interest earnings on investments	2.30	0.1%
36 Intangible taxes (regular and recording)	1.85	0.1%
37 Mobile home taxes	1.45	0.0%
38 Tax collection fees	1.15	0.0%
39 Railroad equipment tax	0.45	0.0%
40 Ambulance charges	0.00	0.0%
41 Electric supply system	0.00	0.0%
42 Fee collections of county officers	0.00	0.0%
43 Hospital charges	0.00	0.0%
44 Landfill fees	0.00	0.0%
45 MARTA sales tax	0.00	0.0%
46 Parking facilities and meters	0.00	0.0%
47 State DHR health grants	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	4,215.73	100.0%
1 Electric supply system	1,303.31	30.9%
2 Water and sewer system	651.59	15.5%
3 Gas supply system	494.61	11.7%
4 Police department	232.14	5.5%
5 Education (general government)	173.77	4.1%
6 Construction (non-utility)	132.43	3.1%
7 General administration	127.48	3.0%
8 Highways and streets	116.53	2.8%
9 Public welfare and social services	104.42	2.5%
10 Other enterprise funds	93.50	2.2%
11 Solid waste system	89.70	2.1%
12 Financial administration	67.35	1.6%
13 Correctional institute	59.86	1.4%
14 Purchase of equipment and land	59.38	1.4%
15 Garbage and trash collection	57.99	1.4%
16 Community development	55.02	1.3%
17 Airport	53.97	1.3%
18 Other general expenditures	46.38	1.1%
19 Debt service costs	44.22	1.0%
20 Fire department	40.56	1.0%
21 Parks and recreation	31.18	0.7%
22 Municipal court	30.05	0.7%
23 Public health	25.74	0.6%
24 Garbage and trash disposal	25.09	0.6%
25 General insurance	21.23	0.5%
26 General government buildings	20.88	0.5%
27 Libraries	14.06	0.3%
28 County/municipal hospital	12.51	0.3%
29 Legal fees	12.03	0.3%
30 Jail	10.51	0.2%
31 Building inspection and regulation	8.03	0.2%
32 Clerk of courts	0.20	0.0%
33 Ambulance service	0.00	0.0%
34 Drainage	0.00	0.0%
35 Juvenile and magistrate court	0.00	0.0%
36 Natural resources	0.00	0.0%
37 Parking facilities and meters	0.00	0.0%
38 Payments to other hospitals	0.00	0.0%
39 Probate court	0.00	0.0%
40 Sheriff's department	0.00	0.0%
41 State Court	0.00	0.0%
42 State DHR health grants	0.00	0.0%
43 Superior court	0.00	0.0%
44 Tax assessor/appraiser	0.00	0.0%
45 Tax commissioner	0.00	0.0%

**Municipal Group - G**  
**Number Reporting = 78**  
**Population Range = 500 - 999**  
**2013 Estimated Population = 53,721**

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	618,622	898.21
Property Taxes	81,681	118.60
Real and personal property taxes	64,830	94.13
All other property taxes	16,851	24.47
Sales Taxes	165,666	240.54
Local option sales taxes	105,504	153.19
MARTA tax	0	0.00
Special purpose sales tax	60,162	87.35
Excise and Special Use Taxes	125,726	182.55
Alcoholic beverage taxes	17,976	26.10
Insurance premiums taxes	34,506	50.10
Hotel/motel taxes	15,406	22.37
Franchise payments taxes	56,043	81.37
Other excise and special use taxes	1,795	2.61
Licenses, Permits and Fees	21,851	31.73
Intergovernmental Revenues	113,672	165.05
State	81,545	118.40
State DHR Health Grants	0	0.00
Other local funds	13,789	20.02
Federal funds	18,338	26.63
Service Charges and Other Revenues	110,026	159.75
Service charge revenues	29,809	43.28
Other revenues	81,258	116.47

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	438,731	637.01
Administration	168,655	244.88
Financial administration	15,199	22.07
Tax commissioner	19	0.03
Tax assessor/appraiser	0	0.00
General administration	131,650	191.15
General government buildings	5,148	7.47
General insurance	11,469	16.65
Legal fees	5,169	7.51
Public Safety and Corrections	140,649	204.22
Sheriff's department	1,647	2.39
Police department	128,513	186.59
Correctional institute	0	0.00
Jail	434	0.63
Fire department	10,055	14.60
Courts	8,377	12.16
Superior court	0	0.00
State court	0	0.00
Juvenile and magistrate court	0	0.00
Probate court	0	0.00
Clerk of courts	46	0.07
Municipal court	8,331	12.10
Health and Human Services	212	0.31
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	100	0.15
Public welfare and social services	112	0.16
Ambulance service	0	0.00
State DHR health grants	0	0.00
Public works	21,989	31.93
Parking facilities and meters	0	0.00
Natural resources	0	0.00
Garbage and trash collection	19,335	28.07
Garbage disposal (landfill)	2,654	3.85

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	68,226	99.06
Highways and streets	68,178	98.99
Drainage	48	0.07
Leisure services	13,866	20.13
Parks and recreation	10,938	15.88
Libraries	2,928	4.25
Education (non-school board)	139	0.20
Community Development	11,279	16.38
Building inspection and regulation	1,715	2.49
Community development	9,563	13.89
Other General Operating	5,339	7.75

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	31,780	46.14
Total Construction	56,425	81.93
1 Other expenditures (Const.)	775,681	1,058.23
2 Community development (Const.)	315,138	390.34
3 Drainage (Const.)	154,007	158.12
4 Highways and streets (Const.)	113,232	151.41
5 General government buildings (Const.)	73,710	107.82
6 General administration (Const.)	60,294	85.89
7 Parks and recreation (Const.)	50,421	75.74
8 Highways and streets (Land)	38,562	54.43
9 Fire department (Const.)	33,542	51.17
10 Fire department (Land)	28,744	43.80
11 Parks and recreation (Land)	24,561	35.12
12 Police department (Land)	25,931	34.63
13 Libraries (Const.)	20,480	28.93
14 General administration (Land)	16,495	21.11
15 Other expenditures (Land)	8,355	14.63
16 Municipal court (Land)	4,717	8.77
17 Financial administration (Land)	5,853	6.00
18 General government buildings (Land)	378	0.39

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	1,465,835	2,064.56	2
General obligation bonds	0	0.00	0
Other long-term debt	239,917	328.35	12
Lease purchase debt	75,028	86.79	4
Short-term debt	35,259	54.54	7
Retired during year			
Revenue bonds	46,708	67.26	29
General obligation bonds	29,763	41.02	8
Other long-term debt	70,897	100.76	39
Lease purchase debt	19,184	27.42	13
Short-term debt	33,952	51.49	10
Outstanding end of year			
Revenue bonds	1,014,074	1,445.92	30
General obligation bonds	337,263	499.03	6
Other long-term debt	492,215	696.61	41
Lease purchase debt	119,172	168.14	13
Short-term debt	51,081	71.91	6
Interest paid			
Revenue bonds	41,836	59.91	30
General obligation bonds	8,141	11.80	7
Other long-term debt	16,990	24.32	37
Lease purchase debt	3,491	5.08	14
Short-term debt	2,414	3.87	9

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	22,188	32.22	78
Bond funds	12,949	18.80	78
All other funds	573,275	832.36	78

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer system	revenue bond	1,012,781	29
2 Water/sewer system	G.O.	600,360	3
3 Water/sewer system	other long-term	545,976	35
4 Parks and recreation facilities	revenue bond	525,782	2
5 Public buildings	lease pool	361,043	1
6 Water/sewer system	lease pool	262,674	3
7 All other	other long-term	193,960	2
8 Solid waste system	other long-term	130,573	1
9 Fire protection	lease pool	120,327	2
10 Fire protection	G.O.	72,558	2
11 All purposes	short-term	51,081	6
12 Public buildings	G.O.	38,691	2

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)**

<b>Type of fund</b>	<b>---- Revenues ----</b>		<b>---- Expenditures ----</b>	
	<b>Amount (\$)</b>	<b>Number reporting</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
Water and sewer	223,391	67	411,961	68
Electric supply	0	0	0	0
Gas supply	2,624	1	2,176	1
Airport	4,248	1	24,213	1
Solid waste system	7,623	12	6,130	13
Other enterprise funds	1,419	3	1,376	3

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	52,915	12.1%
Gross salaries and wages	195,720	44.6%
Total personnel expenditures	248,635	56.7%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	3,044.11	100.0%
1 Airport	585.36	19.2%
2 Water and sewer system	382.24	12.6%
3 Gas supply system	243.99	8.0%
4 Hotel/motel tax	217.54	7.1%
5 Local option sales tax	173.04	5.7%
6 State intergovernmental revenues	166.11	5.5%
7 Fines, forfeits and court fees	140.86	4.6%
8 Federal intergovernmental revenues	140.15	4.6%
9 Special purpose sales tax	131.36	4.3%
10 Real and personal property taxes	122.53	4.0%
11 Franchise payments taxes	87.01	2.9%
12 Other local intergovernmental revenues	72.37	2.4%
13 Solid waste system	69.43	2.3%
14 Garbage and trash collection charges	63.29	2.1%
15 Other enterprise funds	60.86	2.0%
16 Insurance premiums taxes	51.46	1.7%
17 Alcoholic beverage taxes	36.69	1.2%
18 Public utilities taxes	34.17	1.1%
19 Fire service subscription fees	28.61	0.9%
20 Landfill fees	25.30	0.8%
21 Alcoholic beverage taxes	22.96	0.8%
22 Motor vehicle taxes	19.24	0.6%
23 Other excise and special use taxes	19.12	0.6%
24 Parking facilities and meters	17.57	0.6%
25 Rents and royalties	16.80	0.6%
26 Business licenses and occupational taxes	16.72	0.5%
27 Parks and recreation charges	13.06	0.4%
28 All additional revenues	12.74	0.4%
29 Fee collections of county officers	12.63	0.4%
30 Receipts from sale of materials	11.49	0.4%
31 Receipts from sale of real property	10.64	0.3%
32 Other service charges	8.86	0.3%
33 Other licenses, permits and fees	7.86	0.3%
34 Cemetery fees	4.67	0.2%
35 Building permits	3.51	0.1%
36 FIFA, penalties, interest and cost	3.50	0.1%
37 Mobile home taxes	2.90	0.1%
38 Interest earnings on investments	2.78	0.1%
39 Tax collection fees	2.28	0.1%
40 Intangible taxes (regular and recording)	1.57	0.1%
41 Railroad equipment tax	0.88	0.0%
42 Ambulance charges	0.00	0.0%
43 Electric supply system	0.00	0.0%
44 Hospital charges	0.00	0.0%
45 MARTA sales tax	0.00	0.0%
46 Special assessments	0.00	0.0%
47 State DHR health grants	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	5,931.81	100.0%
1 Airport	3,336.71	56.3%
2 Water and sewer system	693.13	11.7%
3 Police department	260.19	4.4%
4 Construction (non-utility)	260.04	4.4%
5 Gas supply system	202.32	3.4%
6 General administration	195.67	3.3%
7 Sheriff's department	165.97	2.8%
8 Highways and streets	108.73	1.8%
9 Community development	104.75	1.8%
10 Purchase of equipment and land	78.07	1.3%
11 Other enterprise funds	59.00	1.0%
12 Garbage and trash collection	53.70	0.9%
13 Solid waste system	52.46	0.9%
14 Financial administration	50.79	0.9%
15 Debt service costs	37.44	0.6%
16 Other general expenditures	33.63	0.6%
17 General insurance	31.38	0.5%
18 Municipal court	27.90	0.5%
19 Garbage and trash disposal	25.82	0.4%
20 Fire department	25.22	0.4%
21 Parks and recreation	25.21	0.4%
22 General government buildings	24.27	0.4%
23 Building inspection and regulation	19.32	0.3%
24 Libraries	18.70	0.3%
25 Legal fees	14.75	0.2%
26 Education (general government)	8.58	0.1%
27 Jail	5.34	0.1%
28 Public welfare and social services	3.46	0.1%
29 Drainage	3.07	0.1%
30 Clerk of courts	2.39	0.0%
31 Tax commissioner	2.28	0.0%
32 Public health	1.51	0.0%
33 Ambulance service	0.00	0.0%
34 Correctional institute	0.00	0.0%
35 County/municipal hospital	0.00	0.0%
36 Electric supply system	0.00	0.0%
37 Juvenile and magistrate court	0.00	0.0%
38 Natural resources	0.00	0.0%
39 Parking facilities and meters	0.00	0.0%
40 Payments to other hospitals	0.00	0.0%
41 Probate court	0.00	0.0%
42 State Court	0.00	0.0%
43 State DHR health grants	0.00	0.0%
44 Superior court	0.00	0.0%
45 Tax assessor/appraiser	0.00	0.0%

**Municipal Group - H**  
**Number Reporting = 123**  
**Population Range = Less than 500**  
**2013 Estimated Population = 31,359**

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	168,246	659.92
Property Taxes	16,481	64.64
Real and personal property taxes	11,713	45.94
All other property taxes	4,769	18.70
Sales Taxes	53,461	209.69
Local option sales taxes	30,293	118.82
MARTA tax	0	0.00
Special purpose sales tax	23,168	90.87
Excise and Special Use Taxes	33,631	131.91
Alcoholic beverage taxes	4,732	18.56
Insurance premiums taxes	12,615	49.48
Hotel/motel taxes	1,648	6.46
Franchise payments taxes	12,915	50.66
Other excise and special use taxes	1,720	6.75
Licenses, Permits and Fees	3,464	13.59
Intergovernmental Revenues	28,496	111.77
State	17,950	70.41
State DHR Health Grants	0	0.00
Other local funds	4,845	19.00
Federal funds	5,702	22.36
Service Charges and Other Revenues	32,713	128.31
Service charge revenues	6,979	27.38
Other revenues	25,734	100.94

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	110,806	434.62
Administration	51,244	200.99
Financial administration	2,832	11.11
Tax commissioner	6	0.02
Tax assessor/appraiser	0	0.00
General administration	38,281	150.15
General government buildings	2,703	10.60
General insurance	5,267	20.66
Legal fees	2,155	8.45
Public Safety and Corrections	27,008	105.93
Sheriff's department	1,258	4.94
Police department	21,229	83.27
Correctional institute	24	0.10
Jail	0	0.00
Fire department	4,496	17.63
Courts	1,878	7.37
Superior court	0	0.00
State court	0	0.00
Juvenile and magistrate court	0	0.00
Probate court	0	0.00
Clerk of courts	59	0.23
Municipal court	1,819	7.14
Health and Human Services	387	1.52
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	197	0.77
Public welfare and social services	190	0.75
Ambulance service	0	0.00
State DHR health grants	0	0.00
Public works	6,476	25.40
Parking facilities and meters	63	0.25
Natural resources	98	0.38
Garbage and trash collection	5,752	22.56
Garbage disposal (landfill)	563	2.21

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	16,879	66.20
Highways and streets	16,819	65.97
Drainage	60	0.24
Leisure services	3,903	15.31
Parks and recreation	2,454	9.63
Libraries	1,449	5.68
Education (non-school board)	0	0.00
Community Development	1,786	7.00
Building inspection and regulation	23	0.09
Community development	1,763	6.92
Other General Operating	1,245	4.88

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	13,598	53.34
Total Construction	11,962	46.92
1 Highways and streets (Const.)	74,993	273.77
2 General administration (Const.)	31,182	119.75
3 Fire department (Land)	29,137	107.71
4 Community development (Const.)	21,923	88.58
5 Community development (Land)	11,717	70.58
6 Highways and streets (Land)	21,301	69.95
7 General government buildings (Const.)	15,591	67.56
8 General government buildings (Land)	13,018	58.95
9 Parks and recreation (Land)	14,708	51.29
10 Police department (Land)	14,827	44.37
11 Drainage (Const.)	11,749	43.51
12 Drainage (Land)	4,150	32.42
13 Fire department (Const.)	6,805	27.15
14 General administration (Land)	7,651	25.97
15 Parks and recreation (Const.)	8,192	25.61
16 Public health (Land)	2,450	11.89
17 Other expenditures (Land)	2,934	7.34

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	0	0.00	0
General obligation bonds	7,985	23.55	1
Other long-term debt	238,440	758.15	4
Lease purchase debt	21,658	54.83	1
Short-term debt	61,171	165.66	4
Retired during year			
Revenue bonds	12,142	44.71	19
General obligation bonds	21,813	64.35	1
Other long-term debt	21,047	78.12	35
Lease purchase debt	7,449	22.81	9
Short-term debt	145,924	471.94	5
Outstanding end of year			
Revenue bonds	222,207	818.20	19
General obligation bonds	330,638	975.33	1
Other long-term debt	245,976	910.65	36
Lease purchase debt	71,683	210.28	10
Short-term debt	266,529	804.41	6
Interest paid			
Revenue bonds	10,754	39.60	19
General obligation bonds	14,320	42.24	1
Other long-term debt	9,344	32.82	25
Lease purchase debt	2,823	8.11	7
Short-term debt	1,386	4.71	4

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	7,086	27.79	123
Bond funds	4,771	18.71	123
All other funds	276,092	1,082.92	123

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
1 All other	revenue bond	395,000	1
2 Water/sewer system	G.O.	330,638	1
3 Water/sewer system	other long-term	274,682	30
4 All purposes	short-term	266,529	6
5 Water/sewer system	revenue bond	201,418	19
6 Water/sewer system	lease pool	149,586	4
7 Fire protection	other long-term	83,869	3
8 Fire protection	lease pool	52,414	1
9 Multi-purpose	other long-term	20,000	1
10 Law enforcement and corrections	lease pool	16,854	3
11 All other	other long-term	15,564	1
12 Highways, streets and drainage	lease pool	9,789	1

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)**

<b>Type of fund</b>	<b>---- Revenues ----</b>		<b>---- Expenditures ----</b>	
	<b>Amount (\$)</b>	<b>Number reporting</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
Water and sewer	50,033	98	70,128	97
Electric supply	9,441	2	7,272	3
Gas supply	0	0	0	0
Airport	0	0	0	0
Solid waste system	2,343	10	2,059	11
Other enterprise funds	1,910	3	1,862	3

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	5,666	5.1%
Gross salaries and wages	43,982	39.7%
Total personnel expenditures	49,648	44.8%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	3,754.10	100.0%
1 Landfill fees	1,128.32	30.1%
2 Federal intergovernmental revenues	504.89	13.4%
3 Other enterprise funds	295.81	7.9%
4 Water and sewer system	239.91	6.4%
5 Fines, forfeits and court fees	222.59	5.9%
6 Hotel/motel tax	156.67	4.2%
7 Local option sales tax	144.32	3.8%
8 State intergovernmental revenues	144.24	3.8%
9 Special purpose sales tax	138.59	3.7%
10 Solid waste system	93.86	2.5%
11 Special assessments	83.84	2.2%
12 Real and personal property taxes	83.11	2.2%
13 Other local intergovernmental revenues	72.69	1.9%
14 Garbage and trash collection charges	57.31	1.5%
15 Franchise payments taxes	53.76	1.4%
16 Insurance premiums taxes	51.97	1.4%
17 Other excise and special use taxes	43.17	1.1%
18 Public utilities taxes	36.34	1.0%
19 Alcoholic beverage taxes	31.85	0.8%
20 All additional revenues	21.63	0.6%
21 Fire service subscription fees	20.24	0.5%
22 Receipts from sale of real property	19.23	0.5%
23 Parks and recreation charges	16.90	0.5%
24 Motor vehicle taxes	16.50	0.4%
25 Rents and royalties	14.19	0.4%
26 Receipts from sale of materials	13.04	0.3%
27 Business licenses and occupational taxes	10.29	0.3%
28 Other service charges	9.67	0.3%
29 Alcoholic beverage taxes	7.63	0.2%
30 Cemetery fees	4.95	0.1%
31 Interest earnings on investments	3.91	0.1%
32 Building permits	2.89	0.1%
33 FIFA, penalties, interest and cost	2.24	0.1%
34 Tax collection fees	1.77	0.0%
35 Intangible taxes (regular and recording)	1.66	0.0%
36 Other licenses, permits and fees	1.55	0.0%
37 Mobile home taxes	1.53	0.0%
38 Railroad equipment tax	1.05	0.0%
39 Airport	0.00	0.0%
40 Ambulance charges	0.00	0.0%
41 Electric supply system	0.00	0.0%
42 Fee collections of county officers	0.00	0.0%
43 Gas supply system	0.00	0.0%
44 Hospital charges	0.00	0.0%
45 MARTA sales tax	0.00	0.0%
46 Parking facilities and meters	0.00	0.0%
47 State DHR health grants	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	3,442.49	100.0%
1 Electric supply system	911.82	26.5%
2 Water and sewer system	337.90	9.8%
3 Other enterprise funds	288.44	8.4%
4 Sheriff's department	279.37	8.1%
5 Police department	236.63	6.9%
6 Construction (non-utility)	201.00	5.8%
7 Community development	176.45	5.1%
8 General administration	156.17	4.5%
9 Purchase of equipment and land	106.33	3.1%
10 Natural resources	93.75	2.7%
11 Highways and streets	83.28	2.4%
12 Solid waste system	73.98	2.1%
13 Garbage and trash collection	54.89	1.6%
14 Parking facilities and meters	47.59	1.4%
15 Libraries	42.75	1.2%
16 Municipal court	38.92	1.1%
17 General insurance	33.48	1.0%
18 Drainage	30.59	0.9%
19 General government buildings	29.33	0.9%
20 Fire department	29.08	0.8%
21 Garbage and trash disposal	27.70	0.8%
22 Financial administration	27.31	0.8%
23 Other general expenditures	26.90	0.8%
24 Parks and recreation	22.74	0.7%
25 Legal fees	20.75	0.6%
26 Public health	15.99	0.5%
27 Debt service costs	15.23	0.4%
28 Public welfare and social services	12.42	0.4%
29 Correctional institute	10.20	0.3%
30 Clerk of courts	8.82	0.3%
31 Building inspection and regulation	1.51	0.0%
32 Tax commissioner	1.18	0.0%
33 Airport	0.00	0.0%
34 Ambulance service	0.00	0.0%
35 County/municipal hospital	0.00	0.0%
36 Education (general government)	0.00	0.0%
37 Gas supply system	0.00	0.0%
38 Jail	0.00	0.0%
39 Juvenile and magistrate court	0.00	0.0%
40 Payments to other hospitals	0.00	0.0%
41 Probate court	0.00	0.0%
42 State Court	0.00	0.0%
43 State DHR health grants	0.00	0.0%
44 Superior court	0.00	0.0%
45 Tax assessor/appraiser	0.00	0.0%

## Appendix A: Glossary

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### General Items

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**Average Amount (\$):** Total amount reported by the group divided by the number of jurisdictions reporting the item (rather than the total number of jurisdictions in the group).

**Enterprise Funds:** All fund activities of the government that are self-supporting. Examples would be trash and garbage collection, parking garages, ports, hospitals, golf courses, housing and self-insurance pools.

**General Capital Expenditures:** Purchases of land, equipment, and structures; and construction for all non-enterprise fund functions.

**General Obligation Bonds:** Bonded indebtedness backed by the "full faith and credit" of the local government.

**General Operating Expenditures:** Expenditures for current operations of all non-enterprise functions.

**General Revenues:** All revenues except revenues from enterprise funds and borrowed money.

**Interest Paid:** Interest payments on outstanding debt paid during the fiscal year.

**Intergovernmental Revenues:** Revenues received from other units or levels of government, including grants and transfer payments to the local government.

**Other Long-Term Debt:** Other forms of debt which cannot be assigned as revenue bond debt, general obligation debt, or lease purchase debt.

**Per Capita Amount:** Total amount for any item or category divided by the total 2003 estimated

population of the jurisdictions reporting the amount.

**Revenue Bonds:** Bonded indebtedness backed by anticipated revenues derived from the project for which the money was borrowed.

**Short-Term Debt:** Indebtedness other than bonds, amortized within the calendar year in which the funds are borrowed.

**Use of Money and Property Revenues:** Primarily interest on invested funds, and, to a lesser extent, funds derived from rents and royalties.

**Utilities:** Enterprise funds, such as water and/or sewer systems, natural gas systems, public airports, and solid waste systems.

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### Terms Used in Table 9

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**Miscellaneous Other Taxes:** All taxes not listed elsewhere in Table 9.

**Other Charges:** Service charges not listed elsewhere in Table 9.

**Other Licenses:** Licenses not listed elsewhere in Table 9.

**Other Miscellaneous Revenue:** All revenue not listed elsewhere in Table 9.

**Receipts from Sale of Materials:** Proceeds from the sale of materials other than real property.

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### Terms Used in Table 10

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**Other Current Expenditures:** Expenditures for current operations (non-capital expenditures) not listed elsewhere in Table 10.

## Appendix B: 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
- 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
- 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

#### 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
- Receipts from sales of materials and surplus equipment
- Receipts from sale of real property (land and buildings)

- Cemetery fees
- Rents and royalties

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
- General administration
- General government buildings
- General insurance
- Legal fees

#### Municipal court

#### Public Safety and Corrections

- Police department
- Jail
- Fire department

#### Community Development

- Community development
- Building inspection and regulation

#### Highways

- Highways, roads and bridges
- Drainage

#### Health and Human Service

- Municipal hospital
- Payments to other hospitals
- Public health
- Public welfare
- Ambulance service

#### Leisure Services

- Parks and recreation
- Libraries

#### Public Works

- Parking facilities
- Natural resources
- Garbage and trash collection
- Garbage and trash disposal (landfill)

#### Education

- Expended by general government

#### Other Expenditures

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### Enterprise Fund Expenditures

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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 Expenditure

Current operations  
Purchase of land, equipment and structures  
Construction  
Interest expense

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**Personnel Expenditures**

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Employee benefits  
Salaries and wages for current operations  
Salaries and wages for construction

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**Intergovernmental Expenditures**

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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

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**Debt**

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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  
Water system  
Other

Debt Issued, Retired, Interest Paid and Amount Outstanding  
at Beginning and End of Year

Revenue bonds  
General obligation bonds  
Other long-term debt  
Lease pool/Capital purchase  
Short-term debt

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**Cash and Investment Assets Held at End of Fiscal Year**

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Cash and Deposits  
Federal Securities  
Federal Agency Securities  
State and Local Government Securities

Cash and Investment Assets Held, by Type

Sinking funds  
Bond funds  
Held in other funds

**Appendix C: Index to Municipal Governments**

Municipality	2013 Population	Group	RLGF reporting period	Municipality	2013 Population	Group	RLGF reporting period
1 Abbeville City	2,878	E	2013	49 Blairsville City	566	G	2013
2 Acworth City	21,476	C	2013	50 Blakely City	4,828	E	2013
3 Adairsville City	4,716	E	2013	51 Bloomingdale City	2,730	E	2013
4 Adel City	5,319	D	2013	52 Blue Ridge City	1,264	F	2013
5 Adrian City	652	G	2013	53 Bluffton Town	100	H	2013
6 Ailey City	550	G	2013	54 Blythe Town	708	G	2013
7 Alamo Town	3,377	E	2013	55 Bogart City	1,043	F	2013
8 Alapaha Town	658	G	2013	56 Boston City	1,315	F	2013
9 Albany City	76,185	A	2013	57 Bostwick City	365	H	2013
10 Aldora Town	103	H	2013	58 Bowdon City	2,059	F	2013
11 Allenhurst City	691	G	2013	59 Bowersville Town	467	H	2013
12 Allentown City	166	H	2013	60 Bowman City	839	G	2013
13 Alma City	3,525	E	2013	61 Braselton Town	8,027	D	2013
14 Alpharetta City	62,298	A	2013	62 Braswell Town	386	H	NR
15 Alston Town	160	H	2013	63 Bremen City	6,282	D	NR
16 Alto Town	1,165	F	NR	64 Brinson Town	213	H	2013
17 Ambrose City	381	H	2013	65 Bronwood City	213	H	2013
18 Americus City	16,359	C	2013	66 Brookhaven City	50,603	B	2013
19 Andersonville City	242	H	NR	67 Brooklet City	1,395	F	2013
20 Arabi Town	579	G	2013	68 Brooks Town	533	G	2013
21 Aragon City	1,238	F	NR	69 Broxton City	1,188	F	2013
22 Arcade Town	1,762	F	2013	70 Brunswick City	15,813	C	2013
23 Argyle Town	211	H	2013	71 Buchanan City	1,146	F	2013
24 Arlington City	1,420	F	2013	72 Buckhead Town	171	H	2013
25 Arnoldsville City	345	H	2013	73 Buena Vista City	2,188	F	2013
26 Ashburn City	3,792	E	2013	74 Buford City	12,962	C	2013
27 Atlanta City	447,841	A	2013	75 Butler City	1,931	F	2013
28 Attapulgus City	437	H	2013	76 Byromville Town	532	G	2013
29 Auburn City	7,173	D	2013	77 Byron City	4,798	E	2013
30 Austell City	6,810	D	2013	78 Cadwell Town	515	G	2013
31 Avalon Town	207	H	2013	79 Cairo City	9,807	D	2013
32 Avera City	240	H	2013	80 Calhoun City	15,899	C	2013
33 Avondale Estates City	2,797	E	2013	81 Camak Town	134	H	2013
34 Baconton City	891	G	2013	82 Camilla City	5,084	D	2013
35 Bainbridge City	12,597	C	2013	83 Canon City	796	G	2013
36 Baldwin City	3,298	E	2013	84 Canton City	24,163	C	2013
37 Ball Ground City	1,482	F	2013	85 Carl Town	204	H	2013
38 Barnesville City	6,512	D	2013	86 Carlton City	257	H	2013
39 Bartow Town	273	H	2013	87 Carnesville City	576	G	2013
40 Barwick City	375	H	2013	88 Carrollton City	25,124	B	2013
41 Baxley City	4,457	E	2013	89 Cartersville City	20,001	C	2013
42 Bellville City	123	H	2013	90 Cave Spring City	1,161	F	2013
43 Berkeley Lake City	1,947	F	2013	91 Cecil City	280	H	2013
44 Berlin City	566	G	2013	92 Cedartown City	9,782	D	NR
45 Bethlehem Town	635	G	2013	93 Centerville Town	7,568	D	2013
46 Between Town	304	H	2013	94 Centralhatchee Town	400	H	2013
47 Bishop Town	230	H	2013	95 Chamblee City	15,948	C	2013
48 Blackshear City	3,545	E	2013	96 Chatsworth City	4,286	E	2013

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**Appendix C: Index to Municipal Governments**

Municipality	2013 Population	Group	RLGF reporting period	Municipality	2013 Population	Group	RLGF reporting period
97 Chattahoochee Hills City	2,561	E	2013	145 Demorest City	2,000	F	2013
98 Chauncey City	332	H	2013	146 Denton City	247	H	2013
99 Chester Town	1,593	F	2013	147 Dexter Town	567	G	2013
100 Chickamauga City	3,130	E	2013	148 Dillard City	339	H	2013
101 Clarkesville City	1,750	F	2013	149 Doerun City	784	G	NR
102 Clarkston City	7,791	D	2013	150 Donalsonville City	2,793	E	2013
103 Claxton City	2,363	F	2013	151 Dooling Town	146	H	2013
104 Clayton City	2,234	F	2013	152 Doraville City	10,603	C	2013
105 Clermont Town	906	G	2013	153 Douglas City	11,872	C	2013
106 Cleveland City	3,693	E	2013	154 Douglasville City	31,890	B	2013
107 Climax City	270	H	2013	155 Dublin City	16,379	C	2013
108 Cobbtown City	355	H	NR	156 Dudley City	567	G	2013
109 Cochran City	4,804	E	2013	157 Duluth City	28,404	B	2013
110 Cohutta City	663	G	NR	158 Dunwoody City	47,591	B	2013
111 Colbert City	592	G	2013	159 DuPont Town	123	H	2013
112 College Park City	14,621	C	2013	160 East Dublin City	2,404	F	2013
113 Collins City	583	G	2013	161 East Ellijay City	548	G	2013
114 Colquitt City	1,942	F	2013	162 East Point City	35,512	B	2013
115 Comer City	1,131	F	2013	163 Eastman City	5,420	D	2013
116 Commerce City	6,555	D	2013	164 Eatonton City	6,530	D	2013
117 Concord City	369	H	2013	165 Edgehill City	25	H	2013
118 Conyers City	15,618	C	2013	166 Edison City	1,489	F	2013
119 Coolidge City	526	G	2013	167 Elberton City	4,512	E	2013
120 Cordele City	11,187	C	2013	168 Ellaville City	1,857	F	2013
121 Cornelia City	4,190	E	2013	169 Ellenon City	282	H	2013
122 Covington City	13,452	C	2013	170 Ellijay City	1,637	F	2013
123 Crawford City	810	G	2013	171 Emerson City	1,488	F	2013
124 Crawfordville City	531	G	2013	172 Enigma City	1,298	F	NR
125 Culloden City	179	H	2013	173 Ephesus City	417	H	2013
126 Cumming City	5,613	D	2013	174 Eton City	901	G	2013
127 Cuthbert City	3,618	E	2013	175 Euharlee City	4,188	E	2013
128 Dacula City	4,698	E	2013	176 Fairburn City	13,693	C	2013
129 Dahlonega City	6,049	D	2013	177 Fairmount City	723	G	2013
130 Daisy City	145	H	2013	178 Fargo City	322	H	2013
131 Dallas City	12,415	C	2013	179 Fayetteville City	16,370	C	2013
132 Dalton City	33,414	B	2013	180 Fitzgerald City	9,074	D	2013
133 Damascus City	242	H	NR	181 Flemington City	738	G	2013
134 Danielsville City	571	G	2013	182 Flovilla City	637	G	NR
135 Danville Town	224	H	2013	183 Flowery Branch City	6,145	D	2013
136 Darien City	1,880	F	2013	184 Folkston City	5,456	D	2013
137 Dasher City	944	G	NR	185 Forest Park City	18,779	C	2013
138 Davisboro City	1,793	F	2013	186 Forsyth City	4,004	E	2013
139 Dawson City	4,396	E	2013	187 Fort Gaines City	1,063	F	2013
140 Dawsonville City	2,466	F	2013	188 Fort Oglethorpe City	9,513	D	2013
141 De Soto City	187	H	NR	189 Fort Valley City	9,096	D	2013
142 Dearing Town	542	G	2013	190 Franklin City	976	G	2013
143 Decatur City	20,086	C	2013	191 Franklin Springs City	1,085	F	2013
144 Deepstep Town	130	H	2013	192 Funston City	453	H	NR

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\* - Consolidated county/city government

**Appendix C: Index to Municipal Governments**

Municipality	2013 Population	Group	RLGF reporting period	Municipality	2013 Population	Group	RLGF reporting period
193 Gainesville City	35,533	B	2013	241 Hull Town	193	H	2013
194 Garden City	8,904	D	2013	242 Ideal City	470	H	2013
195 Garfield City	204	H	2013	243 Ila City	336	H	2013
196 Gay Town	87	H	2013	244 Iron City	313	H	2013
197 Geneva Town	99	H	2013	245 Irwinton City	583	G	2013
198 Gibson City	670	G	2013	246 Ivey City	956	G	2013
199 Gillsville City	245	H	NR	247 Jackson City	4,936	E	2013
200 Girard Town	155	H	2013	248 Jacksonville City	137	H	2013
201 Glennville City	5,208	D	2013	249 Jakin City	151	H	2013
202 Glenwood City	733	G	2013	250 Jasper City	3,708	E	2013
203 Good Hope City	282	H	2013	251 Jefferson City	9,742	D	2013
204 Gordon City	2,015	F	2013	252 Jeffersonville City	984	G	2013
205 Graham City	294	H	2013	253 Jenkinsburg Town	358	H	2013
206 Grantville City	3,126	E	NR	254 Jersey City	141	H	2013
207 Gray City	3,268	E	2013	255 Jesup City	10,302	C	2013
208 Grayson City	2,710	E	2013	256 Johns Creek City	82,788	A	2013
209 Greensboro City	3,461	E	2013	257 Jonesboro City	4,597	E	2013
210 Greenville City	865	G	2013	258 Junction City	169	H	2013
211 Griffin City	23,344	C	2013	259 Kennesaw City	32,001	B	2013
212 Grovetown City	12,389	C	2013	260 Keysville City	320	H	NR
213 Gum Branch City	259	H	2013	261 Kingsland City	16,240	C	2013
214 Guyton City	1,714	F	2013	262 Kingston City	646	G	2013
215 Hagan City	980	G	2013	263 Kite City	234	H	2013
216 Hahira City	2,830	E	2013	264 LaFayette City	7,073	D	2013
217 Hamilton City	1,013	F	2013	265 LaGrange City	30,452	B	2013
218 Hampton City	7,104	D	2013	266 Lake City	2,628	E	2013
219 Hapeville City	6,683	D	2013	267 Lake Park City	734	G	2013
220 Haralson Town	170	H	2013	268 Lakeland City	3,398	E	2013
221 Harlem City	2,848	E	2013	269 Lavonia City	2,148	F	2013
222 Harrison Town	479	H	2013	270 Lawrenceville City	29,868	B	2013
223 Hartwell City	4,507	E	2013	271 Leary City	594	G	2013
224 Hawkinsville City	5,558	D	2013	272 Leesburg City	2,969	E	2013
225 Hazlehurst City	4,243	E	2013	273 Lenox Town	855	G	2013
226 Helen City	526	G	2013	274 Leslie City	395	H	2013
227 Helena City	2,909	E	2013	275 Lexington City	222	H	2013
228 Hephzibah City	3,972	E	2013	276 Lilburn City	12,425	C	2013
229 Hiawassee City	891	G	2013	277 Lilly City	206	H	2013
230 Higgston Town	315	H	2013	278 Lincolnton City	1,512	F	NR
231 Hiltonia City	334	H	2013	279 Lithonia City	1,983	F	2013
232 Hinesville City	34,227	B	2013	280 Locust Grove City	5,648	D	2013
233 Hiram City	3,659	E	2013	281 Loganville City	10,815	C	2013
234 Hoboken City	525	G	2013	282 Lone Oak Town	90	H	2013
235 Hogansville City	3,078	E	2013	283 Lookout Mountain City	1,592	F	2013
236 Holly Springs City	9,787	D	2013	284 Louisville City	2,398	F	2013
237 Homeland City	875	G	2013	285 Lovejoy City	6,302	D	2013
238 Homer Town	1,142	F	2013	286 Ludowici City	1,954	F	2013
239 Homerville City	2,445	F	2013	287 Lula City	2,847	E	2013
240 Hoschtton City	1,410	F	2013	288 Lumber City	1,268	F	2013

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\* - Consolidated county/city government

**Appendix C: Index to Municipal Governments**

Municipality	Population	Group	RLGF reporting period	Municipality	Population	Group	RLGF reporting period
289 Lumpkin City	1,096	F	NR	337 Nelson City	1,325	F	2013
290 Luthersville Town	831	G	NR	338 Newborn Town	710	G	2013
291 Lyerly Town	524	G	2013	339 Newington Town	264	H	2013
292 Lyons City	4,389	E	2013	340 Newnan City	34,847	B	2013
293 Macon City	89,981	A	2013	341 Newton City	626	G	NR
294 Madison City	3,973	E	2013	342 Nicholls City	3,317	E	2013
295 Manassas City	96	H	2013	343 Nicholson Town	1,684	F	2013
296 Manchester City	4,113	E	2013	344 Norcross City	16,131	C	2013
297 Mansfield City	418	H	NR	345 Norman Park City	972	G	2013
298 Marietta City	59,089	A	2013	346 North High Shoals Town	675	G	2013
299 Marshallville City	1,374	F	2013	347 Norwood City	227	H	2013
300 Martin Town	369	H	2013	348 Nunez City	150	H	2013
301 Maxeys Town	218	H	2013	349 Oak Park Town	486	H	NR
302 Maysville Town	1,831	F	2013	350 Oakwood City	4,133	E	2013
303 McCaysville City	1,060	F	2013	351 Ochlocknee Town	676	G	2013
304 McDonough City	22,834	C	2013	352 Ocala City	3,482	E	2013
305 McIntyre Town	644	G	2013	353 Oconee City	254	H	2013
306 McRae City	6,036	D	2013	354 Odum City	504	G	2013
307 Meansville City	183	H	2013	355 Offerman City	443	H	2013
308 Meigs City	1,032	F	2013	356 Oglethorpe City	1,252	F	2013
309 Menlo City	470	H	2013	357 Oliver City	232	H	2013
310 Metter City	4,103	E	2013	358 Omega City	1,225	F	2013
311 Midville City	268	H	NR	359 Orchard Hill Town	208	H	2013
312 Midway City	2,065	F	2013	360 Oxford City	2,137	F	2013
313 Milan City	676	G	2013	361 Palmetto City	4,776	E	2013
314 Milledgeville City	19,256	C	2013	362 Parrott Town	153	H	2013
315 Millen City	3,063	E	2013	363 Patterson City	744	G	2013
316 Milner City	594	G	2013	364 Pavo City	607	G	2013
317 Milton City	35,907	B	2013	365 Payne City	215	H	2013
318 Mitchell Town	204	H	2013	366 Peachtree City	34,893	B	2013
319 Molena City	367	H	2013	367 Peachtree Corners City	40,059	B	NR
320 Monroe City	13,466	C	2013	368 Pearson City	2,088	F	2013
321 Montezuma City	3,288	E	2013	369 Pelham City	3,901	E	2013
322 Monticello City	2,613	E	2013	370 Pembroke City	2,342	F	2013
323 Montrose Town	215	H	2013	371 Pendergrass Town	429	H	NR
324 Moreland Town	406	H	2013	372 Perry City	14,926	C	2013
325 Morgan City	1,853	F	2013	373 Pine Lake City	750	G	2013
326 Morganton City	303	H	NR	374 Pine Mountain Town	1,336	F	2013
327 Morrow City	6,715	D	2013	375 Pinehurst City	360	H	2013
328 Morven City	538	G	2013	376 Pineview Town	498	H	2013
329 Moultrie City	14,622	C	2013	377 Pitts City	306	H	2013
330 Mount Airy Town	1,281	F	2013	378 Plains City	755	G	2013
331 Mount Vernon City	2,301	F	2013	379 Plainville City	316	H	2013
332 Mount Zion City	1,717	F	2013	380 Pooler City	21,187	C	2013
333 Mountain City	1,062	F	2013	381 Port Wentworth City	6,529	D	2013
334 Mountain Park City	576	G	2013	382 Portal Town	617	G	2013
335 Nahunta City	1,051	F	2013	383 Porterdale Town	1,452	F	NR
336 Nashville City	4,903	E	2013	384 Poulan City	833	G	2013

NR - No report submitted

\* - Consolidated county/city government

**Appendix C: Index to Municipal Governments**

Municipality	2013 Population	Group	RLGF reporting period	Municipality	2013 Population	Group	RLGF reporting period
385 Powder Springs City	14,411	C	2013	433 Siloam Town	285	H	2013
386 Pulaski Town	266	H	2013	434 Sky Valley City	269	H	NR
387 Quitman City	3,722	E	2013	435 Smithville City	583	G	2013
388 Ranger Town	133	H	NR	436 Smyrna City	53,438	A	2013
389 Ray City	1,060	F	2013	437 Snellville City	19,245	C	2013
390 Rayle Town	193	H	2013	438 Social Circle City	4,296	E	2013
391 Rebecca Town	167	H	NR	439 Soperton City	3,024	E	2013
392 Register Town	173	H	2013	440 Sparks Town	2,006	F	2013
393 Reidsville City	2,651	E	2013	441 Sparta City	1,335	F	2013
394 Remerton City	1,134	F	2013	442 Springfield City	2,805	E	2013
395 Rentz City	290	H	2013	443 St. Marys City	17,755	C	2013
396 Resaca Town	774	G	2013	444 Stapleton City	420	H	2013
397 Rest Haven City	65	H	2013	445 Statesboro City	29,937	B	2013
398 Reynolds City	1,052	F	2013	446 Statham City	2,559	E	2013
399 Rhine Town	385	H	2013	447 Stillmore City	526	G	NR
400 Riceboro City	803	G	2013	448 Stockbridge City	27,265	B	NR
401 Richland City	1,416	F	2013	449 Stone Mountain City	5,976	D	2013
402 Richmond Hill City	10,919	C	2013	450 Sugar Hill City	20,153	C	NR
403 Riddleville Town	95	H	2013	451 Summertown City	163	H	2013
404 Rincon City	9,588	D	2013	452 Summerville City	4,423	E	2013
405 Ringgold City	3,668	E	2013	453 Sumner Town	416	H	NR
406 Riverdale City	15,537	C	2013	454 Sunny Side City	133	H	2013
407 Riverside Town	36	H	2013	455 Surrency Town	202	H	NR
408 Roberta City	1,006	F	2013	456 Suwanee City	17,688	C	2013
409 Rochelle City	1,126	F	2013	457 Swainsboro City	7,560	D	2013
410 Rockmart City	4,168	E	2013	458 Sycamore City	672	G	2013
411 Rocky Ford City	144	H	NR	459 Sylvania City	2,581	E	2013
412 Rome City	35,973	B	2013	460 Sylvester City	6,201	D	2013
413 Roopville Town	223	H	2013	461 Talbotton City	904	G	NR
414 Rossville City	4,063	E	2013	462 Talking Rock Town	65	H	2013
415 Roswell City	94,034	A	2013	463 Tallapoosa City	3,145	E	2013
416 Royston City	2,574	E	2013	464 Tallulah Falls Town	167	H	2013
417 Rutledge City	779	G	2013	465 Talmo Town	178	H	2013
418 Sale City	368	H	2013	466 Tarrytown City	88	H	2013
419 Sandersville City	5,837	D	2013	467 Taylorsville Town	213	H	NR
420 Sandy Springs City	99,770	A	2013	468 Temple City	4,269	E	NR
421 Santa Claus City	167	H	NR	469 Tennille City	1,602	F	2013
422 Sardis City	972	G	2013	470 Thomaston City	9,081	D	2013
423 Sasser Town	265	H	2013	471 Thomasville City	18,718	C	2013
424 Savannah City	142,772	A	2013	472 Thomson City	6,706	D	2013
425 Scotland City	353	H	2013	473 Thunderbolt Town	2,579	E	2013
426 Screven City	771	G	NR	474 Tifton City	16,405	C	2013
427 Senoia City	3,751	E	2013	475 Tiger Town	401	H	2013
428 Shady Dale City	236	H	2013	476 Tignall Town	523	G	2013
429 Sharon City	141	H	2013	477 Toccoa City	8,370	D	2013
430 Sharpsburg Town	351	H	2013	478 Toombsboro City	459	H	2013
431 Shellman City	1,005	F	2013	479 Trenton City	2,262	F	2013
432 Shiloh City	445	H	2013	480 Trion Town	1,793	F	2013

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\* - Consolidated county/city government

**Appendix C: Index to Municipal Governments**

Municipality	Population	Group	RLGF reporting period	Municipality	Population	Group	RLGF reporting period
481 Tunnel Hill City	860	G	NR	529 Yatesville Town	349	H	NR
482 Turin Town	291	H	2013	530 Young Harris City	1,087	F	2013
483 Twin City	1,712	F	NR	531 Zebulon City	1,156	F	2013
484 Ty Ty City	723	G	2013				
485 Tybee Island City	3,044	E	2013				
486 Tyrone Town	7,076	D	2013				
487 Unadilla City	3,717	E	NR				
488 Union City	20,458	C	2013				
489 Union Point City	1,648	F	2013				
490 Uvalda City	596	G	2013				
491 Valdosta City	56,481	A	2013				
492 Varnell City	1,768	F	2013				
493 Vernonburg Town	128	H	2013				
494 Vidalia City	10,674	C	2013				
495 Vidette Town	111	H	2013				
496 Vienna City	3,853	E	2013				
497 Villa Rica City	14,452	C	2013				
498 Waco Town	509	G	2013				
499 Wadley City	1,996	F	2013				
500 Waleska City	699	G	2013				
501 Walnut Grove City	1,348	F	2013				
502 Walthourville City	4,094	E	2013				
503 Warm Springs City	413	H	2013				
504 Warner Robins City	72,531	A	2013				
505 Warrenton City	1,850	F	2013				
506 Warwick City	416	H	2013				
507 Washington City	4,042	E	2013				
508 Watkinsville City	2,899	E	2013				
509 Waverly Hall Town	735	G	2013				
510 Waycross City	14,250	C	2013				
511 Waynesboro City	5,809	D	2013				
512 West Point City	3,701	E	2013				
513 Whigham City	474	H	2013				
514 White City	670	G	2013				
515 White Plains City	293	H	2013				
516 Whitesburg City	589	G	2013				
517 Willacoochee City	1,373	F	2013				
518 Williamson City	349	H	2013				
519 Winder City	14,679	C	2013				
520 Winterville City	1,150	F	2013				
521 Woodbine City	1,351	F	2013				
522 Woodbury City	914	G	2013				
523 Woodland City	375	H	NR				
524 Woodstock City	26,890	B	2013				
525 Woodville City	324	H	2013				
526 Woolsey Town	160	H	2013				
527 Wrens City	2,108	F	2013				
528 Wrightsville City	3,697	E	2013				

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