



GEORGIA LOCAL GOVERNMENT FINANCES

2015
MUNICIPAL GOVERNMENT
FISCAL PLANNING GUIDE



Georgia Department of Community Affairs

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GEORGIA LOCAL GOVERNMENT FINANCE

2015 MUNICIPAL GOVERNMENT FISCAL PLANNING GUIDE (2014 FISCAL YEAR DATA)

GEORGIA DEPARTMENT OF
COMMUNITY AFFAIRS
Office of Research
60 Executive Park South, N.E.
Atlanta, Georgia 30329-2231
CONTACT:
Jonathan Sharpe
404-679-4996
Jonathan.sharpe@dca.ga.gov

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(404) 679-4840 or 1 (877) 204-1194 (TDD)

The Fiscal Planning Guide provides data collected from municipal governments in Georgia through the 2014 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 *2015 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.

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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 2014 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
jonathan.sharpe@dca.ga.gov

2nd Best Option: Compile the data from your copy of the DCA local government finance survey, as completed in FY 2014 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
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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 2014 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

Group	Population range	Number in group	Number reporting
A	50,000 and Above	12	11
B	25,000 - 49,999	19	19
C	10,000 - 24,999	49	46
D	5,000 - 9,999	43	42
E	2,500 - 4,999	81	78
F	1,000 - 2,499	91	74
G	500 - 999	88	73
H	Less than 500	147	115
Total	All municipalities	530	458

Population ranges are based upon estimated amounts for 2014 provided by the Bureau of the Census.

The governments of Athens-Clarke County, Augusta-Richmond County, Columbus-Muscogee County, Cusseta-Chattahoochee County, Georgetown-Quitman, Macon-Bibb County, and Webster Unified are surveyed as consolidated governments and are reported in that section of the County Fiscal Planning Guide report.

Municipal Group -
Number Reporting = **T**
Population Range = **All Groups**
2014 Estimated Population = **3,403,381**

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	7,926,781	1,066.72
Property Taxes	2,218,637	298.57
Real and personal property taxes	1,896,957	255.28
All other property taxes	321,679	43.29
Sales Taxes	1,817,680	244.61
Local option sales taxes	1,073,082	144.41
MARTA tax	2,139	0.29
Special purpose sales tax	742,459	99.91
Excise and Special Use Taxes	1,417,078	190.70
Alcoholic beverage taxes	171,574	23.09
Insurance premiums taxes	365,389	49.17
Hotel/motel taxes	307,111	41.33
Franchise payments taxes	534,056	71.87
Other excise and special use taxes	38,947	5.24
Licenses, Permits and Fees	468,659	63.07
Intergovernmental Revenues	818,555	110.15
State	227,197	30.51
State DHR Health Grants	0	0.00
Other local funds	365,043	49.12
Federal funds	226,811	30.52
Service Charges and Other Revenues	1,186,172	159.63
Service charge revenues	329,350	44.32
Other revenues	858,697	115.30

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	6,257,348	842.06
Administration	1,504,882	202.52
Financial administration	253,808	34.16
Tax commissioner	48	0.01
Tax assessor/appraiser	158	0.02
General administration	1,033,704	139.11
General government buildings	108,303	14.57
General insurance	78,674	10.59
Legal fees	30,188	4.06
Public Safety and Corrections	2,682,808	361.03
Sheriff's department	336	0.05
Police department	1,738,082	233.90
Correctional institute	62,932	8.47
Jail	20,129	2.71
Fire department	861,329	115.91
Courts	120,482	16.21
Superior court	0	0.00
State court	368	0.05
Juvenile and magistrate court	0	0.00
Probate court	122	0.02
Clerk of courts	1,252	0.17
Municipal court	118,740	15.98
Health and Human Services	89,563	12.05
County/municipal hospital	0	0.00
Payments to other hospitals	1,703	0.23
Public health	6,427	0.86
Public welfare and social services	73,728	9.92
Ambulance service	7,719	1.04
State DHR health grants	0	0.00
Public works	97,245	13.09
Parking facilities and meters	2,025	0.27
Natural resources	477	0.06
Garbage and trash collection	88,880	11.96
Garbage disposal (landfill)	5,863	0.79

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

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	644,351	86.71
Highways and streets	622,356	83.75
Drainage	21,994	2.96
Leisure services	437,024	58.81
Parks and recreation	415,473	55.91
Libraries	21,550	2.90
Education (non-school board)	78,686	10.59
Community Development	361,013	48.58
Building inspection and regulation	122,513	16.49
Community development	238,500	32.10
Other General Operating	241,293	32.47

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

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	509,204	68.52
Total Construction	613,943	82.62
1 Education - general govt. (Const.)	13,214,907	823.26
2 Community development (Const.)	1,001,613	92.57
3 Education - general govt. (Land)	2,558,349	90.76
4 Libraries (Const.)	410,797	72.27
5 Highways and streets (Const.)	702,144	62.72
6 General government buildings (Const.)	704,394	48.42
7 General administration (Const.)	1,102,335	42.98
8 Financial administration (Const.)	254,713	39.62
9 Police department (Const.)	786,690	37.40
10 Clerk of courts (Const.)	257,309	33.93
11 Other expenditures (Land)	427,033	29.01
12 Other expenditures (Const.)	417,666	26.86
13 General government buildings (Land)	540,616	26.41
14 Parks and recreation (Const.)	347,061	22.51
15 Drainage (Const.)	446,321	20.99

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	81,860,120	2,123.70	20
General obligation bonds	8,508,690	421.28	16
Other long-term debt	1,506,751	107.12	76
Lease purchase debt	381,033	23.48	90
Short-term debt	1,208,594	207.51	31
Retired during year			
Revenue bonds	10,276,921	881.53	176
General obligation bonds	1,252,744	57.83	62
Other long-term debt	438,830	48.64	233
Lease purchase debt	402,872	29.50	178
Short-term debt	1,074,148	176.59	40
Outstanding end of year			
Revenue bonds	44,241,423	3,895.37	175
General obligation bonds	12,652,507	559.25	60
Other long-term debt	6,140,779	656.53	240
Lease purchase debt	2,142,200	153.03	173
Short-term debt	1,480,775	233.24	21
Interest paid			
Revenue bonds	2,269,923	200.99	176
General obligation bonds	420,646	20.71	60
Other long-term debt	199,441	20.90	222
Lease purchase debt	85,311	6.05	165
Short-term debt	16,928	2.71	35

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	5,790,454	516.52	136
Bond funds	11,755,898	500.98	56
General/other funds	7,523,953	985.34	441

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

Purpose	Type of issue	Amount (\$)	Number reporting
1 Industrial revenue bonds	revenue bond	68,552,500	2
2 Multi-purpose	G.O.	26,280,865	14
3 Water/sewer system	revenue bond	25,935,223	159
4 All other	other long-term	22,442,197	25
5 Solid waste system	revenue bond	14,500,000	1
6 Multi-purpose	other long-term	13,808,986	11
7 All other	G.O.	13,681,169	6
8 All other	revenue bond	10,542,201	26
9 Education	G.O.	8,302,857	7
10 Solid waste system	G.O.	7,011,717	2
11 Gas utility system	revenue bond	6,187,261	6
12 Parks and recreation facilities	G.O.	6,117,112	10

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)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	3,142,055	380	3,606,784	383
Electric supply	2,479,443	46	2,185,025	45
Gas supply	963,166	72	833,353	72
Airport	1,610,501	19	1,836,425	19
Solid waste system	573,701	155	577,238	157
Other enterprise funds	484,523	88	534,070	87

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	1,468,590	23.5%
Gross salaries and wages	3,486,594	55.7%
Total personnel expenditures	4,955,184	79.2%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	3,874.35	100.0%
1 Airport	954.75	24.6%
2 Gas supply system	635.15	16.4%
3 Water and sewer system	532.76	13.8%
4 Real and personal property taxes	267.96	6.9%
5 Local option sales tax	175.90	4.5%
6 Special purpose sales tax	158.66	4.1%
7 Other enterprise funds	114.39	3.0%
8 Solid waste system	113.97	2.9%
9 MARTA sales tax	88.90	2.3%
10 Franchise payments taxes	72.09	1.9%
11 Garbage and trash collection charges	69.18	1.8%
12 Other local intergovernmental revenues	68.19	1.8%
13 Fines, forfeits and court fees	52.75	1.4%
14 Insurance premiums taxes	49.78	1.3%
15 Other service charges	48.05	1.2%
16 Hotel/motel tax	47.41	1.2%
17 Business licenses and occupational taxes	42.79	1.1%
18 Federal intergovernmental revenues	38.22	1.0%
19 Landfill fees	36.00	0.9%
20 Motor vehicle taxes	33.35	0.9%
21 State intergovernmental revenues	31.66	0.8%
22 All additional revenues	28.47	0.7%
23 Receipts from sale of materials	23.83	0.6%
24 Alcoholic beverage taxes	23.63	0.6%
25 Fee collections of county officers	22.45	0.6%
26 Interest earnings on investments	19.70	0.5%
27 Ambulance charges	18.09	0.5%
28 Parking facilities and meters	16.53	0.4%
29 Parks and recreation charges	12.00	0.3%
30 Building permits	9.99	0.3%
31 Alcoholic beverage taxes	9.26	0.2%
32 Other excise and special use taxes	9.13	0.2%
33 Public utilities taxes	8.92	0.2%
34 Rents and royalties	8.17	0.2%
35 Fire service subscription fees	5.36	0.1%
36 Tax collection fees	5.03	0.1%
37 Other licenses, permits and fees	4.77	0.1%
38 Special assessments	4.25	0.1%
39 Intangible taxes (regular and recording)	3.75	0.1%
40 Receipts from sale of real property	3.22	0.1%
41 FIFA, penalties, interest and cost	3.12	0.1%
42 Cemetery fees	2.12	0.1%
43 Mobile home taxes	0.45	0.0%
44 Railroad equipment tax	0.20	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

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	6,201.84	100.0%
1 Electric supply system	1,708.88	27.6%
2 Airport	1,088.69	17.6%
3 Water and sewer system	604.59	9.7%
4 Gas supply system	549.55	8.9%
5 Education (general government)	329.06	5.3%
6 Police department	244.78	3.9%
7 Debt service costs	142.12	2.3%
8 Fire department	141.59	2.3%
9 General administration	139.43	2.2%
10 Other enterprise funds	125.85	2.0%
11 Payments to other hospitals	117.12	1.9%
12 Solid waste system	113.40	1.8%
13 Construction (non-utility)	110.25	1.8%
14 Highways and streets	84.78	1.4%
15 Purchase of equipment and land	73.11	1.2%
16 Correctional institute	62.94	1.0%
17 Garbage and trash collection	62.55	1.0%
18 Parks and recreation	60.89	1.0%
19 Other general expenditures	47.81	0.8%
20 Financial administration	39.67	0.6%
21 Community development	39.41	0.6%
22 State Court	38.22	0.6%
23 General insurance	33.95	0.5%
24 Public welfare and social services	28.51	0.5%
25 Drainage	23.83	0.4%
26 Building inspection and regulation	21.91	0.4%
27 Clerk of courts	21.62	0.3%
28 General government buildings	21.49	0.3%
29 Sheriff's department	19.24	0.3%
30 Municipal court	17.86	0.3%
31 Parking facilities and meters	13.54	0.2%
32 Probate court	12.64	0.2%
33 Jail	12.31	0.2%
34 Libraries	12.05	0.2%
35 Garbage and trash disposal	11.58	0.2%
36 Ambulance service	6.87	0.1%
37 Legal fees	6.70	0.1%
38 Public health	5.72	0.1%
39 Tax assessor/appraiser	4.61	0.1%
40 Natural resources	1.83	0.0%
41 Tax commissioner	0.89	0.0%
42 County/municipal hospital	0.00	0.0%
43 Juvenile and magistrate court	0.00	0.0%
44 State DHR health grants	0.00	0.0%
45 Superior court	0.00	0.0%

Municipal Group - A
Number Reporting = 11
Population Range = 50,000 and Above
2014 Estimated Population = 1,263,098

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	160,865,756	1,400.94
Property Taxes	49,275,155	429.12
Real and personal property taxes	43,405,360	378.01
All other property taxes	5,869,795	51.12
Sales Taxes	38,708,543	337.10
Local option sales taxes	21,046,106	183.29
MARTA tax	0	0.00
Special purpose sales tax	17,662,437	153.82
Excise and Special Use Taxes	26,352,715	229.50
Alcoholic beverage taxes	2,780,852	24.22
Insurance premiums taxes	5,574,733	48.55
Hotel/motel taxes	8,334,771	72.59
Franchise payments taxes	8,956,217	78.00
Other excise and special use taxes	706,142	6.15
Licenses, Permits and Fees	10,459,622	91.09
Intergovernmental Revenues	14,163,048	123.34
State	2,730,552	23.78
State DHR Health Grants	0	0.00
Other local funds	5,832,258	50.79
Federal funds	5,600,237	48.77
Service Charges and Other Revenues	21,906,674	190.78
Service charge revenues	6,184,839	53.86
Other revenues	15,721,835	136.92

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	123,154,619	1,072.52
Administration	34,653,989	301.79
Financial administration	4,288,743	37.35
Tax commissioner	0	0.00
Tax assessor/appraiser	0	0.00
General administration	25,910,902	225.65
General government buildings	2,238,999	19.50
General insurance	1,868,199	16.27
Legal fees	347,146	3.02
Public Safety and Corrections	50,500,905	439.80
Sheriff's department	0	0.00
Police department	30,859,922	268.75
Correctional institute	2,609,909	22.73
Jail	182,501	1.59
Fire department	16,848,573	146.73
Courts	2,040,587	17.77
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	2,040,587	17.77
Health and Human Services	2,254,372	19.63
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	38,855	0.34
Public welfare and social services	2,129,153	18.54
Ambulance service	86,364	0.75
State DHR health grants	0	0.00
Public works	1,347,061	11.73
Parking facilities and meters	0	0.00
Natural resources	18,252	0.16
Garbage and trash collection	1,290,474	11.24
Garbage disposal (landfill)	38,335	0.33

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

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	10,080,107	87.79
Highways and streets	9,377,850	81.67
Drainage	702,257	6.12
Leisure services	9,315,136	81.12
Parks and recreation	9,258,255	80.63
Libraries	56,881	0.50
Education (non-school board)	0	0.00
Community Development	8,040,028	70.02
Building inspection and regulation	2,448,664	21.32
Community development	5,591,364	48.69
Other General Operating	4,922,434	42.87

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

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	7,088,211	61.73
Total Construction	11,023,414	96.00
1 Community development (Const.)	23,381,828	389.61
2 Highways and streets (Const.)	6,304,710	79.15
3 General administration (Const.)	14,235,087	55.54
4 Other expenditures (Const.)	2,002,858	35.39
5 General government buildings (Const.)	3,174,146	31.06
6 Drainage (Const.)	2,518,251	24.29
7 General administration (Land)	2,848,829	23.99
8 General government buildings (Land)	2,259,634	23.81
9 Parks and recreation (Const.)	1,321,720	15.37
10 Parks and recreation (Land)	1,148,287	13.75
11 Highways and streets (Land)	1,041,839	12.73
12 Fire department (Land)	1,398,092	10.48
13 Police department (Land)	889,346	7.49
14 Other expenditures (Land)	426,282	5.17
15 Drainage (Land)	514,945	5.05
16 Community development (Land)	235,650	2.54
17 Police department (Const.)	137,276	2.11
18 Financial administration (Land)	161,126	1.72

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	753,130,000	2,508.95	2
General obligation bonds	30,211,667	417.40	3
Other long-term debt	17,659,776	87.33	3
Lease purchase debt	394,844	1.87	3
Short-term debt	0	0.00	0
Retired during year			
Revenue bonds	234,488,192	1,712.57	7
General obligation bonds	8,551,200	57.09	5
Other long-term debt	5,082,485	38.29	7
Lease purchase debt	2,950,046	25.91	9
Short-term debt	0	0.00	0
Outstanding end of year			
Revenue bonds	1,062,608,984	7,376.10	6
General obligation bonds	81,311,557	542.86	5
Other long-term debt	115,734,910	904.95	8
Lease purchase debt	19,871,298	174.54	9
Short-term debt	0	0.00	0
Interest paid			
Revenue bonds	56,839,225	394.55	6
General obligation bonds	3,571,976	21.82	4
Other long-term debt	3,928,609	29.60	7
Lease purchase debt	860,076	7.55	9
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	64,280,880	559.81	11
Bond funds	49,760,222	433.35	11
All other funds	86,621,636	754.37	11

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

Purpose	Type of issue	Amount (\$)	Number reporting
1 Water/sewer system	revenue bond	780,586,337	4
2 Multi-purpose	other long-term	141,041,000	1
3 All other	other long-term	106,307,706	5
4 All other	G.O.	68,000,000	1
5 Water/sewer system	other long-term	62,168,424	4
6 Multi-purpose	G.O.	60,326,814	4
7 All other	revenue bond	27,656,654	4
8 Parks and recreation facilities	revenue bond	21,080,000	1
9 Public buildings	G.O.	15,045,000	2
10 Solid waste system	revenue bond	14,500,000	1
11 Solid waste system	G.O.	14,005,000	1
12 Education	G.O.	13,730,000	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)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	57,586,501	8	72,208,529	8
Electric supply	21,517,397	2	19,646,354	2
Gas supply	3,718,613	2	3,459,552	2
Airport	66,153,077	2	75,086,120	2
Solid waste system	10,607,663	7	11,103,891	7
Other enterprise funds	7,697,341	7	7,593,315	7

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	29,999,946	24.4%
Gross salaries and wages	65,775,625	53.4%
Total personnel expenditures	95,775,571	77.8%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	4,096.05	100.0%
1 Airport	1,368.42	33.4%
2 Water and sewer system	624.06	15.2%
3 Real and personal property taxes	378.01	9.2%
4 Gas supply system	274.45	6.7%
5 Special purpose sales tax	224.35	5.5%
6 Local option sales tax	201.64	4.9%
7 Solid waste system	121.15	3.0%
8 Other enterprise funds	88.19	2.2%
9 Garbage and trash collection charges	86.87	2.1%
10 Franchise payments taxes	78.00	1.9%
11 Hotel/motel tax	72.59	1.8%
12 Other local intergovernmental revenues	67.56	1.6%
13 Business licenses and occupational taxes	66.69	1.6%
14 Other service charges	61.54	1.5%
15 Federal intergovernmental revenues	48.77	1.2%
16 Insurance premiums taxes	48.55	1.2%
17 Interest earnings on investments	43.23	1.1%
18 Fines, forfeits and court fees	41.58	1.0%
19 All additional revenues	38.38	0.9%
20 Motor vehicle taxes	35.09	0.9%
21 Alcoholic beverage taxes	24.22	0.6%
22 State intergovernmental revenues	23.78	0.6%
23 Alcoholic beverage taxes	11.55	0.3%
24 Rents and royalties	9.46	0.2%
25 Public utilities taxes	9.40	0.2%
26 Building permits	8.85	0.2%
27 Other excise and special use taxes	7.40	0.2%
28 Parks and recreation charges	6.97	0.2%
29 Intangible taxes (regular and recording)	6.14	0.1%
30 Other licenses, permits and fees	5.54	0.1%
31 Receipts from sale of materials	3.97	0.1%
32 Receipts from sale of real property	3.57	0.1%
33 FIFA, penalties, interest and cost	2.81	0.1%
34 Cemetery fees	1.21	0.0%
35 Fire service subscription fees	0.75	0.0%
36 Special assessments	0.52	0.0%
37 Parking facilities and meters	0.45	0.0%
38 Mobile home taxes	0.23	0.0%
39 Railroad equipment tax	0.13	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 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	6,201.82	100.0%
1 Electric supply system	1,591.58	25.7%
2 Airport	1,553.20	25.0%
3 Water and sewer system	782.52	12.6%
4 Debt service costs	309.21	5.0%
5 Police department	268.75	4.3%
6 Gas supply system	255.33	4.1%
7 General administration	225.65	3.6%
8 Fire department	146.73	2.4%
9 Solid waste system	126.82	2.0%
10 Construction (non-utility)	110.92	1.8%
11 Other enterprise funds	87.00	1.4%
12 Highways and streets	81.67	1.3%
13 Parks and recreation	80.63	1.3%
14 Garbage and trash collection	74.42	1.2%
15 General insurance	71.74	1.2%
16 Purchase of equipment and land	65.67	1.1%
17 Correctional institute	62.96	1.0%
18 Community development	55.60	0.9%
19 Other general expenditures	46.32	0.7%
20 Financial administration	37.35	0.6%
21 Public welfare and social services	31.92	0.5%
22 Drainage	31.37	0.5%
23 General government buildings	23.91	0.4%
24 Building inspection and regulation	22.83	0.4%
25 Municipal court	17.77	0.3%
26 Libraries	11.38	0.2%
27 Garbage and trash disposal	7.03	0.1%
28 Jail	7.00	0.1%
29 Public health	5.83	0.1%
30 Legal fees	4.49	0.1%
31 Natural resources	2.13	0.0%
32 Ambulance service	2.08	0.0%
33 Clerk of courts	0.00	0.0%
34 County/municipal hospital	0.00	0.0%
35 Education (general government)	0.00	0.0%
36 Juvenile and magistrate court	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 - B
Number Reporting = 19
Population Range = 25,000 - 49,999
2014 Estimated Population = 639,623

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	25,286,159	751.13
Property Taxes	6,758,239	200.75
Real and personal property taxes	5,545,590	164.73
All other property taxes	1,212,649	36.02
Sales Taxes	4,936,685	146.64
Local option sales taxes	3,515,911	104.44
MARTA tax	0	0.00
Special purpose sales tax	1,420,774	42.20
Excise and Special Use Taxes	5,130,475	152.40
Alcoholic beverage taxes	665,488	19.77
Insurance premiums taxes	1,574,416	46.77
Hotel/motel taxes	729,240	21.66
Franchise payments taxes	2,019,209	59.98
Other excise and special use taxes	142,122	4.22
Licenses, Permits and Fees	1,765,088	52.43
Intergovernmental Revenues	3,660,877	108.75
State	1,202,695	35.73
State DHR Health Grants	0	0.00
Other local funds	1,869,647	55.54
Federal funds	588,535	17.48
Service Charges and Other Revenues	3,034,793	90.15
Service charge revenues	661,844	19.66
Other revenues	2,372,950	70.49

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	19,988,031	593.74
Administration	3,989,595	118.51
Financial administration	848,873	25.22
Tax commissioner	0	0.00
Tax assessor/appraiser	0	0.00
General administration	2,393,291	71.09
General government buildings	377,155	11.20
General insurance	237,955	7.07
Legal fees	132,321	3.93
Public Safety and Corrections	9,240,185	274.48
Sheriff's department	0	0.00
Police department	5,623,949	167.06
Correctional institute	0	0.00
Jail	163,745	4.86
Fire department	3,452,491	102.56
Courts	506,974	15.06
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	506,974	15.06
Health and Human Services	190,255	5.65
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	21,339	0.63
Public welfare and social services	152,288	4.52
Ambulance service	16,628	0.49
State DHR health grants	0	0.00
Public works	197,263	5.86
Parking facilities and meters	11,090	0.33
Natural resources	0	0.00
Garbage and trash collection	180,397	5.36
Garbage disposal (landfill)	5,776	0.17

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

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	2,025,598	60.17
Highways and streets	2,025,422	60.17
Drainage	176	0.01
Leisure services	1,590,915	47.26
Parks and recreation	1,491,479	44.30
Libraries	99,436	2.95
Education (non-school board)	0	0.00
Community Development	1,216,206	36.13
Building inspection and regulation	403,956	12.00
Community development	812,249	24.13
Other General Operating	1,031,040	30.63

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

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	1,316,627	39.11
Total Construction	3,047,635	90.53
1 General government buildings (Const.)	3,276,620	94.48
2 Highways and streets (Const.)	1,667,700	49.09
3 Police department (Const.)	1,605,489	46.72
4 Community development (Const.)	759,083	24.88
5 Parks and recreation (Const.)	831,602	24.50
6 Public welfare and social services (Land)	741,841	20.43
7 Police department (Land)	480,088	14.33
8 Highways and streets (Land)	333,857	10.34
9 Fire department (Land)	307,548	9.24
10 General government buildings (Land)	307,256	8.62
11 Garbage and trash collection (Land)	179,950	5.62
12 General administration (Land)	166,254	4.92
13 Parks and recreation (Land)	138,238	4.12
14 Drainage (Const.)	113,617	3.65
15 General administration (Const.)	118,970	3.39
16 Fire department (Const.)	110,500	3.07
17 Financial administration (Land)	80,286	2.33
18 Other expenditures (Land)	67,407	1.99

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	21,530	0.77	1
General obligation bonds	6,479,902	200.00	1
Other long-term debt	1,307,800	37.06	3
Lease purchase debt	706,529	21.16	8
Short-term debt	5,833,333	168.46	3
Retired during year			
Revenue bonds	2,961,262	92.33	10
General obligation bonds	1,337,541	39.11	8
Other long-term debt	1,572,812	49.35	8
Lease purchase debt	1,416,119	41.57	11
Short-term debt	6,166,667	178.08	3
Outstanding end of year			
Revenue bonds	31,946,471	996.07	10
General obligation bonds	9,333,987	272.95	8
Other long-term debt	14,538,140	449.72	9
Lease purchase debt	5,441,832	162.68	12
Short-term debt	5,000,000	147.30	2
Interest paid			
Revenue bonds	1,467,217	45.75	10
General obligation bonds	220,423	6.40	7
Other long-term debt	447,449	13.84	9
Lease purchase debt	145,866	4.31	10
Short-term debt	39,109	1.13	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	445,645	13.24	19
Bond funds	2,029,240	60.28	19
All other funds	35,619,438	1,058.08	19

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

Purpose	Type of issue	Amount (\$)	Number reporting
1 Water/sewer system	revenue bond	30,988,377	8
2 Law enforcement and corrections	G.O.	19,760,000	1
3 Water/sewer system	other long-term	17,047,401	7
4 All other	revenue bond	14,716,923	4
5 Gas utility system	revenue bond	8,985,000	1
6 All other	lease pool	7,672,615	3
7 Water/sewer system	lease pool	7,363,700	3
8 Multi-purpose	other long-term	6,443,702	1
9 Multi-purpose	G.O.	5,188,096	1
10 Parks and recreation facilities	G.O.	5,054,750	4
11 All purposes	short-term	5,000,000	2
12 Public buildings	G.O.	4,932,759	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)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	12,439,577	14	11,005,520	14
Electric supply	13,252,516	4	12,550,881	4
Gas supply	4,771,832	4	4,513,806	4
Airport	189,035	3	348,988	3
Solid waste system	2,100,742	13	2,036,058	13
Other enterprise funds	2,169,077	11	2,508,382	11

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	5,212,239	26.1%
Gross salaries and wages	12,575,207	62.9%
Total personnel expenditures	17,787,446	89.0%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	2,523.99	100.0%
1 Gas supply system	727.27	28.8%
2 Water and sewer system	512.36	20.3%
3 Real and personal property taxes	181.21	7.2%
4 Local option sales tax	155.25	6.2%
5 Other enterprise funds	114.54	4.5%
6 Solid waste system	92.89	3.7%
7 Special purpose sales tax	92.51	3.7%
8 Other local intergovernmental revenues	80.31	3.2%
9 Franchise payments taxes	59.98	2.4%
10 Insurance premiums taxes	49.93	2.0%
11 Garbage and trash collection charges	45.29	1.8%
12 Fines, forfeits and court fees	39.12	1.5%
13 State intergovernmental revenues	35.73	1.4%
14 Airport	34.24	1.4%
15 Other service charges	33.33	1.3%
16 Business licenses and occupational taxes	31.90	1.3%
17 Motor vehicle taxes	29.35	1.2%
18 Hotel/motel tax	24.30	1.0%
19 Alcoholic beverage taxes	19.77	0.8%
20 Federal intergovernmental revenues	19.10	0.8%
21 All additional revenues	19.02	0.8%
22 Ambulance charges	18.14	0.7%
23 Building permits	13.22	0.5%
24 Parks and recreation charges	12.98	0.5%
25 Fire service subscription fees	12.13	0.5%
26 Other excise and special use taxes	9.64	0.4%
27 Rents and royalties	7.89	0.3%
28 Alcoholic beverage taxes	7.40	0.3%
29 Receipts from sale of materials	7.39	0.3%
30 Tax collection fees	6.38	0.3%
31 Public utilities taxes	5.77	0.2%
32 Parking facilities and meters	5.10	0.2%
33 Special assessments	4.55	0.2%
34 Interest earnings on investments	4.22	0.2%
35 Other licenses, permits and fees	3.72	0.1%
36 Intangible taxes (regular and recording)	2.42	0.1%
37 FIFA, penalties, interest and cost	2.25	0.1%
38 Cemetery fees	2.05	0.1%
39 Receipts from sale of real property	1.08	0.0%
40 Mobile home taxes	0.15	0.0%
41 Railroad equipment tax	0.10	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

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	4,306.43	100.0%
1 Electric supply system	1,837.38	42.7%
2 Gas supply system	687.94	16.0%
3 Water and sewer system	453.29	10.5%
4 Police department	189.59	4.4%
5 Fire department	164.20	3.8%
6 Other enterprise funds	132.46	3.1%
7 Construction (non-utility)	121.74	2.8%
8 Solid waste system	90.03	2.1%
9 General administration	71.09	1.7%
10 Airport	63.21	1.5%
11 Highways and streets	60.17	1.4%
12 Other general expenditures	56.23	1.3%
13 Garbage and trash collection	53.48	1.2%
14 Parks and recreation	47.30	1.1%
15 Purchase of equipment and land	39.11	0.9%
16 Debt service costs	34.11	0.8%
17 Financial administration	28.33	0.7%
18 Public welfare and social services	27.58	0.6%
19 Community development	24.13	0.6%
20 Jail	22.38	0.5%
21 Building inspection and regulation	20.10	0.5%
22 Municipal court	16.08	0.4%
23 General insurance	15.33	0.4%
24 General government buildings	12.59	0.3%
25 Libraries	11.36	0.3%
26 Ambulance service	9.01	0.2%
27 Legal fees	6.32	0.1%
28 Parking facilities and meters	5.85	0.1%
29 Public health	4.17	0.1%
30 Garbage and trash disposal	1.74	0.0%
31 Drainage	0.11	0.0%
32 Clerk of courts	0.00	0.0%
33 Correctional institute	0.00	0.0%
34 County/municipal hospital	0.00	0.0%
35 Education (general government)	0.00	0.0%
36 Juvenile and magistrate court	0.00	0.0%
37 Natural resources	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 - C
Number Reporting = 46
Population Range = 10,000 - 24,999
2014 Estimated Population = 715,954

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	15,565,421	1,000.08
Property Taxes	4,583,113	294.46
Real and personal property taxes	3,848,644	247.28
All other property taxes	734,468	47.19
Sales Taxes	3,130,508	201.13
Local option sales taxes	1,852,334	119.01
MARTA tax	21,301	1.37
Special purpose sales tax	1,256,874	80.75
Excise and Special Use Taxes	2,817,487	181.02
Alcoholic beverage taxes	351,681	22.60
Insurance premiums taxes	773,994	49.73
Hotel/motel taxes	471,914	30.32
Franchise payments taxes	1,131,343	72.69
Other excise and special use taxes	88,557	5.69
Licenses, Permits and Fees	914,301	58.74
Intergovernmental Revenues	1,216,831	78.18
State	316,622	20.34
State DHR Health Grants	0	0.00
Other local funds	697,362	44.81
Federal funds	202,847	13.03
Service Charges and Other Revenues	2,903,182	186.53
Service charge revenues	844,895	54.28
Other revenues	2,058,286	132.24

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	12,636,807	811.91
Administration	2,261,205	145.28
Financial administration	533,723	34.29
Tax commissioner	296	0.02
Tax assessor/appraiser	1,569	0.10
General administration	1,307,321	84.00
General government buildings	244,200	15.69
General insurance	92,820	5.96
Legal fees	81,277	5.22
Public Safety and Corrections	5,764,104	370.34
Sheriff's department	0	0.00
Police department	3,802,755	244.33
Correctional institute	0	0.00
Jail	32,597	2.09
Fire department	1,928,751	123.92
Courts	273,323	17.56
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	8,880	0.57
Municipal court	264,442	16.99
Health and Human Services	83,309	5.35
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	16,237	1.04
Public welfare and social services	27,751	1.78
Ambulance service	39,322	2.53
State DHR health grants	0	0.00
Public works	142,841	9.18
Parking facilities and meters	3,305	0.21
Natural resources	121	0.01
Garbage and trash collection	139,375	8.95
Garbage disposal (landfill)	40	0.00

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

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	1,367,624	87.87
Highways and streets	1,341,732	86.21
Drainage	25,892	1.66
Leisure services	731,233	46.98
Parks and recreation	671,595	43.15
Libraries	59,638	3.83
Education (non-school board)	756,661	48.62
Community Development	706,719	45.41
Building inspection and regulation	334,416	21.49
Community development	372,303	23.92
Other General Operating	549,789	35.32

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

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	1,905,225	122.41
Total Construction	1,185,040	76.14
1 Education - general govt. (Const.)	13,214,907	823.26
2 Education - general govt. (Land)	5,116,229	251.04
3 Other expenditures (Land)	1,377,871	83.15
4 General government buildings (Land)	1,387,171	77.30
5 Highways and streets (Const.)	864,123	53.45
6 General government buildings (Const.)	569,952	35.03
7 Police department (Land)	549,742	34.87
8 Drainage (Const.)	471,805	26.29
9 Other expenditures (Const.)	343,251	20.22
10 Community development (Land)	291,640	20.12
11 General administration (Const.)	302,140	17.78
12 Highways and streets (Land)	264,694	16.79
13 Parks and recreation (Const.)	252,643	14.86
14 General administration (Land)	227,466	14.47
15 Fire department (Land)	229,368	14.39
16 Parks and recreation (Land)	209,752	13.04
17 Community development (Const.)	156,740	9.78
18 Building inspection and regulation (Land)	118,532	7.16

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	12,309,341	702.15	6
General obligation bonds	5,724,038	351.00	2
Other long-term debt	2,666,440	171.59	12
Lease purchase debt	748,880	47.41	20
Short-term debt	7,130,000	488.42	1
Retired during year			
Revenue bonds	3,202,963	193.95	25
General obligation bonds	721,556	44.31	13
Other long-term debt	602,263	37.72	28
Lease purchase debt	429,488	26.77	37
Short-term debt	3,132,674	196.69	4
Outstanding end of year			
Revenue bonds	20,686,484	1,269.64	27
General obligation bonds	14,202,399	862.09	14
Other long-term debt	5,166,589	328.25	28
Lease purchase debt	1,473,692	93.27	36
Short-term debt	7,627,806	458.15	2
Interest paid			
Revenue bonds	981,922	59.38	27
General obligation bonds	541,251	33.24	13
Other long-term debt	133,024	8.33	27
Lease purchase debt	58,327	3.65	35
Short-term debt	65,531	4.00	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	698,702	44.89	46
Bond funds	843,798	54.21	46
All other funds	19,445,830	1,249.39	46

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

Purpose	Type of issue	Amount (\$)	Number reporting
1 Industrial revenue bonds	revenue bond	68,552,500	2
2 Multi-purpose	G.O.	24,014,855	4
3 Water/sewer system	revenue bond	15,713,041	21
4 Education	G.O.	10,002,500	4
5 Highways, streets and drainage	G.O.	9,310,000	1
6 All other	revenue bond	7,717,791	11
7 All purposes	short-term	7,627,806	2
8 Water/sewer system	G.O.	6,832,500	2
9 All other	G.O.	5,414,179	2
10 Parks and recreation facilities	G.O.	5,300,833	3
11 Water/sewer system	other long-term	5,177,662	23
12 Public buildings	G.O.	4,118,193	3

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)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	5,423,462	34	5,610,154	36
Electric supply	8,442,127	12	7,277,840	12
Gas supply	3,250,380	14	2,809,352	14
Airport	110,491	6	138,656	6
Solid waste system	1,510,046	33	1,469,950	35
Other enterprise funds	1,603,611	28	1,922,026	29

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	2,981,844	23.6%
Gross salaries and wages	7,187,305	56.9%
Total personnel expenditures	10,169,149	80.5%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	3,119.90	100.0%
1 Gas supply system	717.85	23.0%
2 Water and sewer system	469.55	15.1%
3 Real and personal property taxes	247.28	7.9%
4 Receipts from sale of materials	188.69	6.0%
5 Local option sales tax	166.62	5.3%
6 Other enterprise funds	163.29	5.2%
7 Special purpose sales tax	129.79	4.2%
8 Solid waste system	128.92	4.1%
9 MARTA sales tax	88.90	2.8%
10 Franchise payments taxes	72.69	2.3%
11 Garbage and trash collection charges	61.56	2.0%
12 Fines, forfeits and court fees	59.52	1.9%
13 Airport	54.92	1.8%
14 Other local intergovernmental revenues	53.74	1.7%
15 Other service charges	51.53	1.7%
16 Landfill fees	50.24	1.6%
17 Insurance premiums taxes	49.73	1.6%
18 Motor vehicle taxes	37.05	1.2%
19 Business licenses and occupational taxes	36.96	1.2%
20 Hotel/motel tax	32.11	1.0%
21 Special assessments	29.51	0.9%
22 All additional revenues	28.77	0.9%
23 Alcoholic beverage taxes	23.07	0.7%
24 State intergovernmental revenues	21.10	0.7%
25 Fee collections of county officers	19.65	0.6%
26 Federal intergovernmental revenues	18.62	0.6%
27 Parks and recreation charges	16.48	0.5%
28 Parking facilities and meters	14.51	0.5%
29 Other excise and special use taxes	11.81	0.4%
30 Ambulance charges	11.77	0.4%
31 Building permits	11.64	0.4%
32 Public utilities taxes	8.82	0.3%
33 Alcoholic beverage taxes	7.76	0.2%
34 Interest earnings on investments	7.73	0.2%
35 Other licenses, permits and fees	5.21	0.2%
36 Rents and royalties	4.44	0.1%
37 FIFA, penalties, interest and cost	4.24	0.1%
38 Receipts from sale of real property	3.68	0.1%
39 Cemetery fees	2.84	0.1%
40 Intangible taxes (regular and recording)	2.70	0.1%
41 Tax collection fees	2.44	0.1%
42 Fire service subscription fees	1.66	0.1%
43 Mobile home taxes	0.30	0.0%
44 Railroad equipment tax	0.22	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

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	5,067.03	100.0%
1 Electric supply system	1,765.40	34.8%
2 Gas supply system	620.45	12.2%
3 Water and sewer system	460.60	9.1%
4 Education (general government)	455.13	9.0%
5 Police department	248.98	4.9%
6 Other enterprise funds	189.77	3.7%
7 Fire department	164.57	3.2%
8 Purchase of equipment and land	126.99	2.5%
9 Solid waste system	118.50	2.3%
10 Construction (non-utility)	100.63	2.0%
11 Ambulance service	95.46	1.9%
12 Highways and streets	88.20	1.7%
13 General administration	84.00	1.7%
14 Airport	68.92	1.4%
15 Garbage and trash collection	58.35	1.2%
16 Other general expenditures	57.42	1.1%
17 Debt service costs	55.00	1.1%
18 Parks and recreation	46.98	0.9%
19 Financial administration	39.71	0.8%
20 Clerk of courts	29.83	0.6%
21 Community development	29.27	0.6%
22 General insurance	26.20	0.5%
23 General government buildings	25.71	0.5%
24 Building inspection and regulation	25.38	0.5%
25 Municipal court	18.53	0.4%
26 Drainage	11.73	0.2%
27 Libraries	11.21	0.2%
28 Jail	9.41	0.2%
29 Legal fees	8.36	0.2%
30 Parking facilities and meters	7.46	0.1%
31 Public welfare and social services	7.36	0.1%
32 Public health	5.45	0.1%
33 Tax assessor/appraiser	4.61	0.1%
34 Tax commissioner	1.09	0.0%
35 Natural resources	0.22	0.0%
36 Garbage and trash disposal	0.14	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 Probate court	0.00	0.0%
42 Sheriff's department	0.00	0.0%
43 State Court	0.00	0.0%
44 State DHR health grants	0.00	0.0%
45 Superior court	0.00	0.0%

Municipal Group - D
Number Reporting = 42
Population Range = 5,000 - 9,999
2014 Estimated Population = 298,532

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	5,674,311	798.31
Property Taxes	1,213,479	170.72
Real and personal property taxes	991,764	139.53
All other property taxes	221,715	31.19
Sales Taxes	1,474,245	207.41
Local option sales taxes	1,064,556	149.77
MARTA tax	0	0.00
Special purpose sales tax	409,689	57.64
Excise and Special Use Taxes	1,247,001	175.44
Alcoholic beverage taxes	154,470	21.73
Insurance premiums taxes	359,338	50.55
Hotel/motel taxes	137,030	19.28
Franchise payments taxes	570,077	80.20
Other excise and special use taxes	26,087	3.67
Licenses, Permits and Fees	261,750	36.83
Intergovernmental Revenues	650,319	91.49
State	268,206	36.84
State DHR Health Grants	0	0.00
Other local funds	315,108	44.33
Federal funds	73,391	10.33
Service Charges and Other Revenues	827,517	116.42
Service charge revenues	255,244	35.91
Other revenues	586,231	80.51

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	4,827,498	679.17
Administration	997,935	140.40
Financial administration	277,164	38.99
Tax commissioner	158	0.02
Tax assessor/appraiser	0	0.00
General administration	570,705	80.29
General government buildings	79,354	11.16
General insurance	43,759	6.16
Legal fees	26,795	3.77
Public Safety and Corrections	2,145,963	301.91
Sheriff's department	177	0.02
Police department	1,532,568	215.61
Correctional institute	0	0.00
Jail	16,109	2.27
Fire department	597,108	84.01
Courts	89,893	12.65
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	2,267	0.32
Municipal court	87,626	12.33
Health and Human Services	28,956	4.07
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	14,936	2.10
Public welfare and social services	14,020	1.97
Ambulance service	0	0.00
State DHR health grants	0	0.00
Public works	132,991	18.71
Parking facilities and meters	16	0.00
Natural resources	0	0.00
Garbage and trash collection	119,047	16.75
Garbage disposal (landfill)	13,927	1.96

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

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	616,674	86.76
Highways and streets	593,492	83.50
Drainage	23,182	3.26
Leisure services	476,042	66.97
Parks and recreation	424,064	59.66
Libraries	51,978	7.31
Education (non-school board)	844	0.12
Community Development	222,460	31.30
Building inspection and regulation	82,531	11.61
Community development	139,929	19.69
Other General Operating	115,741	16.28

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

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	360,978	50.79
Total Construction	535,594	75.35
1 Libraries (Const.)	1,925,466	195.14
2 Police department (Const.)	1,054,182	122.60
3 Highways and streets (Const.)	374,053	50.78
4 Parks and recreation (Const.)	386,228	49.76
5 Community development (Land)	262,997	42.90
6 Clerk of courts (Const.)	257,309	33.93
7 General government buildings (Const.)	150,325	21.48
8 Highways and streets (Land)	147,258	21.41
9 Drainage (Const.)	122,562	19.58
10 Community development (Const.)	134,522	19.15
11 General administration (Land)	121,672	17.66
12 Police department (Land)	120,357	16.57
13 Other expenditures (Land)	121,539	15.35
14 Drainage (Land)	116,212	14.35
15 Garbage and trash collection (Land)	67,080	10.06
16 General government buildings (Land)	65,740	9.01
17 Fire department (Land)	58,952	7.94
18 Parks and recreation (Land)	46,115	6.33

**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	10,760,000	1,510.10	3
General obligation bonds	4,516,693	554.71	4
Other long-term debt	409,643	60.56	11
Lease purchase debt	153,355	20.80	17
Short-term debt	641,597	98.35	3
Retired during year			
Revenue bonds	2,030,773	279.11	19
General obligation bonds	2,013,553	253.67	6
Other long-term debt	343,600	49.37	26
Lease purchase debt	213,500	29.32	30
Short-term debt	541,817	86.39	5
Outstanding end of year			
Revenue bonds	10,594,088	1,456.07	19
General obligation bonds	7,270,780	915.98	6
Other long-term debt	3,687,214	522.00	28
Lease purchase debt	1,070,338	146.03	29
Short-term debt	60,000	9.00	1
Interest paid			
Revenue bonds	386,176	53.08	19
General obligation bonds	182,951	23.05	6
Other long-term debt	123,029	17.45	26
Lease purchase debt	50,731	6.92	27
Short-term debt	3,119	0.48	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	454,401	63.93	42
Bond funds	647,458	91.09	42
All other funds	7,655,889	1,077.09	42

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

Purpose	Type of issue	Amount (\$)	Number reporting
1 Gas utility system	revenue bond	15,720,000	1
2 Water/sewer system	revenue bond	10,481,882	16
3 Water/sewer system	G.O.	9,127,576	1
4 Multi-purpose	G.O.	7,613,856	3
5 All other	revenue bond	4,367,080	4
6 Water/sewer system	other long-term	4,348,949	23
7 All other	G.O.	3,210,000	1
8 Public buildings	lease pool	2,099,789	5
9 Highways, streets and drainage	G.O.	1,429,592	3
10 Public buildings	G.O.	1,304,581	1
11 Law enforcement and corrections	G.O.	1,212,878	2
12 All other	lease pool	1,147,168	7

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)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	2,895,163	37	3,172,279	36
Electric supply	3,428,650	12	2,701,803	11
Gas supply	1,798,545	13	1,560,902	13
Airport	21,164	5	35,180	5
Solid waste system	463,088	28	464,007	27
Other enterprise funds	326,804	16	326,964	14

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	1,194,995	24.8%
Gross salaries and wages	2,865,665	59.4%
Total personnel expenditures	4,060,661	84.1%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	2,638.35	100.0%
1 Gas supply system	834.32	31.6%
2 Water and sewer system	457.39	17.3%
3 Local option sales tax	164.34	6.2%
4 Real and personal property taxes	159.26	6.0%
5 Other enterprise funds	119.35	4.5%
6 Solid waste system	96.03	3.6%
7 Special purpose sales tax	88.85	3.4%
8 Franchise payments taxes	80.20	3.0%
9 Garbage and trash collection charges	72.63	2.8%
10 Other local intergovernmental revenues	64.88	2.5%
11 Fines, forfeits and court fees	60.13	2.3%
12 Insurance premiums taxes	50.55	1.9%
13 State intergovernmental revenues	40.70	1.5%
14 Landfill fees	38.74	1.5%
15 Parks and recreation charges	29.64	1.1%
16 Motor vehicle taxes	29.61	1.1%
17 Ambulance charges	29.03	1.1%
18 Airport	23.95	0.9%
19 Hotel/motel tax	23.61	0.9%
20 Alcoholic beverage taxes	22.71	0.9%
21 Business licenses and occupational taxes	21.35	0.8%
22 Fire service subscription fees	19.09	0.7%
23 Federal intergovernmental revenues	16.52	0.6%
24 Other service charges	15.14	0.6%
25 All additional revenues	13.74	0.5%
26 Building permits	9.79	0.4%
27 Rents and royalties	9.39	0.4%
28 Other excise and special use taxes	8.95	0.3%
29 Public utilities taxes	7.12	0.3%
30 Alcoholic beverage taxes	7.11	0.3%
31 Special assessments	3.75	0.1%
32 Cemetery fees	3.12	0.1%
33 FIFA, penalties, interest and cost	3.01	0.1%
34 Receipts from sale of materials	2.95	0.1%
35 Tax collection fees	2.69	0.1%
36 Other licenses, permits and fees	2.34	0.1%
37 Interest earnings on investments	1.96	0.1%
38 Receipts from sale of real property	1.90	0.1%
39 Intangible taxes (regular and recording)	1.67	0.1%
40 Mobile home taxes	0.64	0.0%
41 Railroad equipment tax	0.23	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

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	4,058.36	100.0%
1 Electric supply system	1,402.34	34.6%
2 Gas supply system	724.08	17.8%
3 Water and sewer system	512.31	12.6%
4 Police department	220.29	5.4%
5 Other enterprise funds	138.79	3.4%
6 Fire department	119.65	2.9%
7 Construction (non-utility)	102.24	2.5%
8 Solid waste system	99.04	2.4%
9 Highways and streets	83.50	2.1%
10 General administration	80.29	2.0%
11 Parks and recreation	70.17	1.7%
12 Garbage and trash collection	65.47	1.6%
13 Purchase of equipment and land	53.02	1.3%
14 Financial administration	51.76	1.3%
15 Debt service costs	43.60	1.1%
16 Airport	39.80	1.0%
17 Drainage	39.06	1.0%
18 Community development	27.12	0.7%
19 Other general expenditures	26.49	0.7%
20 General government buildings	25.42	0.6%
21 Garbage and trash disposal	19.15	0.5%
22 General insurance	19.08	0.5%
23 Building inspection and regulation	16.32	0.4%
24 Municipal court	15.21	0.4%
25 Libraries	14.40	0.4%
26 Clerk of courts	12.55	0.3%
27 Jail	10.67	0.3%
28 Legal fees	8.87	0.2%
29 Public welfare and social services	7.36	0.2%
30 Public health	5.38	0.1%
31 Education (general government)	2.91	0.1%
32 Sheriff's department	1.17	0.0%
33 Tax commissioner	0.74	0.0%
34 Parking facilities and meters	0.07	0.0%
35 Ambulance service	0.00	0.0%
36 Correctional institute	0.00	0.0%
37 County/municipal hospital	0.00	0.0%
38 Juvenile and magistrate court	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
2014 Estimated Population = 285,581

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	3,149,448	860.20
Property Taxes	687,481	187.77
Real and personal property taxes	561,378	153.33
All other property taxes	126,104	34.44
Sales Taxes	778,895	212.74
Local option sales taxes	468,366	127.92
MARTA tax	0	0.00
Special purpose sales tax	310,529	84.81
Excise and Special Use Taxes	603,837	164.92
Alcoholic beverage taxes	100,482	27.44
Insurance premiums taxes	191,005	52.17
Hotel/motel taxes	61,278	16.74
Franchise payments taxes	235,954	64.45
Other excise and special use taxes	15,118	4.13
Licenses, Permits and Fees	107,153	29.27
Intergovernmental Revenues	408,945	111.69
State	167,055	45.63
State DHR Health Grants	0	0.00
Other local funds	184,728	50.45
Federal funds	57,162	15.61
Service Charges and Other Revenues	563,136	153.81
Service charge revenues	165,586	45.23
Other revenues	397,550	108.58

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	2,741,340	748.73
Administration	565,882	154.56
Financial administration	146,717	40.07
Tax commissioner	15	0.00
Tax assessor/appraiser	0	0.00
General administration	347,564	94.93
General government buildings	25,578	6.99
General insurance	26,921	7.35
Legal fees	19,087	5.21
Public Safety and Corrections	1,242,502	339.36
Sheriff's department	0	0.00
Police department	908,418	248.11
Correctional institute	0	0.00
Jail	22,978	6.28
Fire department	311,106	84.97
Courts	51,831	14.16
Superior court	0	0.00
State court	2,161	0.59
Juvenile and magistrate court	0	0.00
Probate court	715	0.20
Clerk of courts	0	0.00
Municipal court	48,955	13.37
Health and Human Services	44,535	12.16
County/municipal hospital	0	0.00
Payments to other hospitals	9,615	2.63
Public health	8,242	2.25
Public welfare and social services	23,145	6.32
Ambulance service	3,533	0.96
State DHR health grants	0	0.00
Public works	102,580	28.02
Parking facilities and meters	7,234	1.98
Natural resources	0	0.00
Garbage and trash collection	81,657	22.30
Garbage disposal (landfill)	13,689	3.74

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

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	444,626	121.44
Highways and streets	443,644	121.17
Drainage	983	0.27
Leisure services	118,901	32.48
Parks and recreation	99,660	27.22
Libraries	19,241	5.26
Education (non-school board)	666	0.18
Community Development	100,667	27.49
Building inspection and regulation	29,158	7.96
Community development	71,508	19.53
Other General Operating	69,149	18.89

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

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	205,731	56.19
Total Construction	191,701	52.36
1 Police department (Const.)	711,213	201.12
2 Financial administration (Const.)	616,639	130.15
3 Highways and streets (Const.)	281,147	77.90
4 Other expenditures (Const.)	244,908	77.21
5 Public welfare and social services (Const.)	159,056	45.77
6 Drainage (Land)	164,275	43.85
7 General government buildings (Const.)	129,046	35.01
8 Community development (Const.)	103,388	27.54
9 Parks and recreation (Land)	98,340	27.43
10 Community development (Land)	86,805	26.39
11 Parks and recreation (Const.)	82,424	23.41
12 Fire department (Land)	83,278	23.18
13 Police department (Land)	81,260	22.06
14 Highways and streets (Land)	71,498	19.36
15 Other expenditures (Land)	66,663	17.03
16 General administration (Const.)	51,215	15.23
17 Drainage (Const.)	51,306	15.01
18 Financial administration (Land)	49,330	13.59

**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	3,920,390	1,223.47	3
General obligation bonds	6,024,918	1,772.56	1
Other long-term debt	777,790	200.32	15
Lease purchase debt	320,229	84.14	26
Short-term debt	934,087	283.72	7
Retired during year			
Revenue bonds	302,082	81.33	39
General obligation bonds	198,989	51.91	10
Other long-term debt	305,648	82.62	50
Lease purchase debt	132,088	36.37	46
Short-term debt	0	0.00	6
Outstanding end of year			
Revenue bonds	4,554,711	1,218.47	40
General obligation bonds	2,154,125	558.35	10
Other long-term debt	1,899,243	511.27	51
Lease purchase debt	779,842	214.29	46
Short-term debt	575,177	178.20	3
Interest paid			
Revenue bonds	157,325	42.34	38
General obligation bonds	69,760	18.24	11
Other long-term debt	63,329	17.16	49
Lease purchase debt	29,021	7.97	43
Short-term debt	17,814	5.64	6

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	183,585	50.14	78
Bond funds	48,770	13.32	78
All other funds	3,865,674	1,055.82	78

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

Purpose	Type of issue	Amount (\$)	Number reporting
1 Parks and recreation facilities	revenue bond	4,874,007	3
2 Water/sewer system	revenue bond	4,027,982	38
3 Water/sewer system	G.O.	3,911,449	2
4 Gas utility system	revenue bond	3,629,624	2
5 Electric utility system	revenue bond	3,223,883	2
6 Fire protection	G.O.	2,451,205	1
7 Multi-purpose	G.O.	2,160,000	1
8 Water/sewer system	other long-term	2,121,801	41
9 Education	G.O.	1,770,000	1
10 Public buildings	G.O.	1,509,082	4
11 All other	other long-term	1,042,222	4
12 Multi-purpose	lease pool	970,711	3

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)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	1,526,521	69	1,804,466	71
Electric supply	1,416,837	12	1,211,060	12
Gas supply	793,894	27	607,643	27
Airport	108	1	1,819	1
Solid waste system	179,343	36	170,904	36
Other enterprise funds	89,190	12	125,925	14

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	492,109	18.0%
Gross salaries and wages	1,535,466	56.0%
Total personnel expenditures	2,027,575	74.0%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	2,978.40	100.0%
1 Gas supply system	599.19	20.1%
2 Water and sewer system	468.12	15.7%
3 Parking facilities and meters	406.49	13.6%
4 Other enterprise funds	174.44	5.9%
5 Real and personal property taxes	172.20	5.8%
6 Local option sales tax	141.71	4.8%
7 Special purpose sales tax	124.49	4.2%
8 Solid waste system	103.65	3.5%
9 Other local intergovernmental revenues	79.03	2.7%
10 Garbage and trash collection charges	76.96	2.6%
11 Fines, forfeits and court fees	73.34	2.5%
12 Franchise payments taxes	65.97	2.2%
13 Insurance premiums taxes	52.17	1.8%
14 State intergovernmental revenues	49.84	1.7%
15 Ambulance charges	36.72	1.2%
16 Federal intergovernmental revenues	35.53	1.2%
17 Fee collections of county officers	32.20	1.1%
18 Motor vehicle taxes	31.12	1.0%
19 Hotel/motel tax	29.29	1.0%
20 Alcoholic beverage taxes	28.36	1.0%
21 Fire service subscription fees	24.36	0.8%
22 All additional revenues	22.42	0.8%
23 Business licenses and occupational taxes	17.96	0.6%
24 Other service charges	17.68	0.6%
25 Landfill fees	16.69	0.6%
26 Parks and recreation charges	14.45	0.5%
27 Other excise and special use taxes	10.95	0.4%
28 Public utilities taxes	8.36	0.3%
29 Rents and royalties	7.63	0.3%
30 Tax collection fees	7.45	0.3%
31 Alcoholic beverage taxes	6.66	0.2%
32 Receipts from sale of real property	6.25	0.2%
33 Building permits	6.11	0.2%
34 Interest earnings on investments	5.81	0.2%
35 Special assessments	4.62	0.2%
36 Receipts from sale of materials	4.27	0.1%
37 Other licenses, permits and fees	3.72	0.1%
38 Cemetery fees	3.34	0.1%
39 FIFA, penalties, interest and cost	3.13	0.1%
40 Airport	2.62	0.1%
41 Intangible taxes (regular and recording)	2.01	0.1%
42 Mobile home taxes	0.74	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

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	5,110.62	100.0%
1 Electric supply system	2,063.68	40.4%
2 Water and sewer system	535.17	10.5%
3 Gas supply system	458.62	9.0%
4 Police department	257.70	5.0%
5 Other enterprise funds	206.00	4.0%
6 Parking facilities and meters	183.08	3.6%
7 Payments to other hospitals	174.83	3.4%
8 Highways and streets	124.03	2.4%
9 Construction (non-utility)	112.14	2.2%
10 Fire department	101.37	2.0%
11 Solid waste system	98.78	1.9%
12 General administration	94.93	1.9%
13 Ambulance service	78.32	1.5%
14 Financial administration	69.20	1.4%
15 Purchase of equipment and land	64.85	1.3%
16 Garbage and trash collection	57.39	1.1%
17 Other general expenditures	44.89	0.9%
18 Airport	43.90	0.9%
19 Debt service costs	39.23	0.8%
20 State Court	38.22	0.7%
21 Parks and recreation	34.18	0.7%
22 Community development	32.91	0.6%
23 Public welfare and social services	25.19	0.5%
24 Jail	23.08	0.5%
25 Garbage and trash disposal	22.30	0.4%
26 General government buildings	22.01	0.4%
27 Municipal court	19.74	0.4%
28 General insurance	17.81	0.3%
29 Building inspection and regulation	16.10	0.3%
30 Probate court	12.64	0.2%
31 Libraries	10.75	0.2%
32 Legal fees	9.71	0.2%
33 Public health	8.46	0.2%
34 Education (general government)	4.67	0.1%
35 Drainage	4.31	0.1%
36 Tax commissioner	0.42	0.0%
37 Clerk of courts	0.00	0.0%
38 Correctional institute	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 = 74
 Population Range = 1,000 - 2,499
 2014 Estimated Population = 118,785

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	1,506,232	938.34
Property Taxes	275,730	171.77
Real and personal property taxes	218,564	136.16
All other property taxes	57,167	35.61
Sales Taxes	334,850	208.60
Local option sales taxes	209,369	130.43
MARTA tax	0	0.00
Special purpose sales tax	125,481	78.17
Excise and Special Use Taxes	250,991	156.36
Alcoholic beverage taxes	37,792	23.54
Insurance premiums taxes	84,330	52.54
Hotel/motel taxes	19,557	12.18
Franchise payments taxes	102,249	63.70
Other excise and special use taxes	7,063	4.40
Licenses, Permits and Fees	35,619	22.19
Intergovernmental Revenues	362,695	225.95
State	99,305	61.86
State DHR Health Grants	0	0.00
Other local funds	81,835	50.98
Federal funds	181,556	113.10
Service Charges and Other Revenues	246,347	153.47
Service charge revenues	68,470	42.65
Other revenues	177,877	110.81

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	1,144,556	713.03
Administration	310,262	193.28
Financial administration	45,297	28.22
Tax commissioner	0	0.00
Tax assessor/appraiser	0	0.00
General administration	233,991	145.77
General government buildings	7,261	4.52
General insurance	15,225	9.49
Legal fees	8,487	5.29
Public Safety and Corrections	408,649	254.58
Sheriff's department	0	0.00
Police department	354,306	220.72
Correctional institute	1,536	0.96
Jail	1,352	0.84
Fire department	51,456	32.06
Courts	22,418	13.97
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	609	0.38
Municipal court	21,808	13.59
Health and Human Services	51,931	32.35
County/municipal hospital	0	0.00
Payments to other hospitals	405	0.25
Public health	660	0.41
Public welfare and social services	50,875	31.69
Ambulance service	0	0.00
State DHR health grants	0	0.00
Public works	49,318	30.72
Parking facilities and meters	0	0.00
Natural resources	0	0.00
Garbage and trash collection	45,277	28.21
Garbage disposal (landfill)	4,041	2.52

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

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	193,055	120.27
Highways and streets	193,055	120.27
Drainage	0	0.00
Leisure services	42,271	26.33
Parks and recreation	34,220	21.32
Libraries	8,051	5.02
Education (non-school board)	15,147	9.44
Community Development	38,646	24.08
Building inspection and regulation	3,458	2.15
Community development	35,187	21.92
Other General Operating	12,861	8.01

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

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	93,224	58.08
Total Construction	86,251	53.73
1 Public welfare and social services (Const.)	193,723	171.44
2 Parks and recreation (Const.)	223,616	150.41
3 Financial administration (Const.)	147,009	127.28
4 Community development (Land)	165,108	85.25
5 Highways and streets (Const.)	125,046	75.16
6 General administration (Const.)	98,084	70.70
7 Community development (Const.)	71,644	54.54
8 Police department (Land)	59,865	34.76
9 General administration (Land)	48,186	29.01
10 Fire department (Land)	49,634	27.15
11 Highways and streets (Land)	40,598	24.61
12 Other expenditures (Const.)	58,282	24.20
13 Libraries (Land)	44,431	22.90
14 Parks and recreation (Land)	35,922	20.55
15 Garbage and trash collection (Land)	18,399	13.96
16 Legal fees (Land)	12,590	7.32
17 General government buildings (Land)	9,310	5.19
18 Financial administration (Land)	7,691	4.81

**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	4,172,273	2,482.51	3
General obligation bonds	1,519,913	794.10	2
Other long-term debt	354,949	203.78	16
Lease purchase debt	138,206	82.54	9
Short-term debt	384,618	232.31	8
Retired during year			
Revenue bonds	174,710	113.70	36
General obligation bonds	54,443	31.65	10
Other long-term debt	252,217	153.35	42
Lease purchase debt	37,298	23.59	27
Short-term debt	280,085	164.33	10
Outstanding end of year			
Revenue bonds	2,198,861	1,418.99	35
General obligation bonds	1,493,084	845.87	7
Other long-term debt	1,166,000	721.40	39
Lease purchase debt	231,707	144.98	23
Short-term debt	350,697	192.03	7
Interest paid			
Revenue bonds	78,374	51.01	36
General obligation bonds	43,603	25.42	9
Other long-term debt	49,096	29.70	43
Lease purchase debt	6,747	4.27	27
Short-term debt	14,979	8.64	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	58,675	36.55	74
Bond funds	22,666	14.12	74
All other funds	1,186,923	739.42	74

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

Purpose	Type of issue	Amount (\$)	Number reporting
1 Water/sewer system	G.O.	2,982,958	3
2 Water/sewer system	revenue bond	2,157,637	35
3 All other	revenue bond	1,442,828	1
4 All other	other long-term	1,274,761	4
5 Water/sewer system	other long-term	1,056,638	36
6 Public buildings	lease pool	614,604	5
7 Public buildings	G.O.	535,719	2
8 Multi-purpose	G.O.	375,769	1
9 All purposes	short-term	350,697	7
10 Highways, streets and drainage	lease pool	141,592	4
11 Fire protection	other long-term	133,368	5
12 Solid waste system	lease pool	132,537	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)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	756,068	66	1,106,057	65
Electric supply	28,949	1	23,757	1
Gas supply	295,613	10	204,045	10
Airport	354	1	528	1
Solid waste system	30,397	15	30,029	14
Other enterprise funds	15,486	7	13,844	5

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	176,916	15.5%
Gross salaries and wages	576,521	50.4%
Total personnel expenditures	753,437	65.8%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	3,566.72	100.0%
1 Gas supply system	1,283.31	36.0%
2 Water and sewer system	524.51	14.7%
3 Federal intergovernmental revenues	306.36	8.6%
4 Real and personal property taxes	149.01	4.2%
5 Local option sales tax	147.10	4.1%
6 Other enterprise funds	113.28	3.2%
7 Other local intergovernmental revenues	109.34	3.1%
8 Special purpose sales tax	104.82	2.9%
9 Solid waste system	93.27	2.6%
10 Fines, forfeits and court fees	89.61	2.5%
11 State intergovernmental revenues	76.25	2.1%
12 Special assessments	75.98	2.1%
13 Garbage and trash collection charges	67.41	1.9%
14 Franchise payments taxes	63.70	1.8%
15 Insurance premiums taxes	52.54	1.5%
16 Receipts from sale of materials	42.63	1.2%
17 Hotel/motel tax	33.37	0.9%
18 Fire service subscription fees	32.17	0.9%
19 Motor vehicle taxes	30.43	0.9%
20 Alcoholic beverage taxes	27.16	0.8%
21 All additional revenues	16.66	0.5%
22 Other excise and special use taxes	16.13	0.5%
23 Parks and recreation charges	15.25	0.4%
24 Business licenses and occupational taxes	13.44	0.4%
25 Other service charges	12.37	0.3%
26 Public utilities taxes	11.79	0.3%
27 Airport	10.67	0.3%
28 Rents and royalties	9.87	0.3%
29 Alcoholic beverage taxes	8.83	0.2%
30 Receipts from sale of real property	6.45	0.2%
31 Building permits	4.46	0.1%
32 Other licenses, permits and fees	4.18	0.1%
33 FIFA, penalties, interest and cost	3.66	0.1%
34 Cemetery fees	3.21	0.1%
35 Interest earnings on investments	2.36	0.1%
36 Tax collection fees	1.75	0.0%
37 Mobile home taxes	1.50	0.0%
38 Intangible taxes (regular and recording)	1.38	0.0%
39 Railroad equipment tax	0.50	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	4,313.29	100.0%
1 Gas supply system	885.80	20.5%
2 Electric supply system	777.21	18.0%
3 Water and sewer system	776.21	18.0%
4 Police department	240.43	5.6%
5 Public welfare and social services	209.62	4.9%
6 Education (general government)	154.77	3.6%
7 General administration	152.62	3.5%
8 Other enterprise funds	132.22	3.1%
9 Highways and streets	128.94	3.0%
10 Construction (non-utility)	108.18	2.5%
11 Solid waste system	97.06	2.3%
12 Purchase of equipment and land	72.95	1.7%
13 Financial administration	62.10	1.4%
14 Correctional institute	58.92	1.4%
15 Community development	57.32	1.3%
16 Garbage and trash collection	55.81	1.3%
17 Debt service costs	47.37	1.1%
18 Fire department	43.87	1.0%
19 Parks and recreation	33.14	0.8%
20 Garbage and trash disposal	30.74	0.7%
21 Other general expenditures	28.74	0.7%
22 Municipal court	24.92	0.6%
23 General government buildings	20.83	0.5%
24 General insurance	20.55	0.5%
25 Clerk of courts	18.93	0.4%
26 Airport	15.93	0.4%
27 Libraries	12.67	0.3%
28 Payments to other hospitals	12.66	0.3%
29 Legal fees	12.05	0.3%
30 Building inspection and regulation	8.84	0.2%
31 Jail	6.20	0.1%
32 Public health	5.70	0.1%
33 Ambulance service	0.00	0.0%
34 County/municipal hospital	0.00	0.0%
35 Drainage	0.00	0.0%
36 Juvenile and magistrate court	0.00	0.0%
37 Natural resources	0.00	0.0%
38 Parking facilities and meters	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 = 73
Population Range = 500 - 999
2014 Estimated Population = 51,433

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	636,577	903.51
Property Taxes	91,525	129.90
Real and personal property taxes	68,695	97.50
All other property taxes	22,830	32.40
Sales Taxes	191,379	271.63
Local option sales taxes	108,188	153.55
MARTA tax	0	0.00
Special purpose sales tax	83,192	118.08
Excise and Special Use Taxes	136,335	193.50
Alcoholic beverage taxes	19,743	28.02
Insurance premiums taxes	37,327	52.98
Hotel/motel taxes	17,872	25.37
Franchise payments taxes	57,850	82.11
Other excise and special use taxes	3,543	5.03
Licenses, Permits and Fees	21,384	30.35
Intergovernmental Revenues	69,729	98.97
State	47,776	67.81
State DHR Health Grants	0	0.00
Other local funds	13,697	19.44
Federal funds	8,255	11.72
Service Charges and Other Revenues	126,226	179.15
Service charge revenues	27,340	38.80
Other revenues	98,886	140.35

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	465,613	660.85
Administration	174,737	248.01
Financial administration	20,717	29.40
Tax commissioner	0	0.00
Tax assessor/appraiser	0	0.00
General administration	129,723	184.12
General government buildings	5,965	8.47
General insurance	13,733	19.49
Legal fees	4,599	6.53
Public Safety and Corrections	155,318	220.45
Sheriff's department	1,998	2.84
Police department	139,767	198.37
Correctional institute	0	0.00
Jail	440	0.62
Fire department	13,114	18.61
Courts	10,578	15.01
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	318	0.45
Municipal court	10,260	14.56
Health and Human Services	2,836	4.03
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	128	0.18
Public welfare and social services	184	0.26
Ambulance service	2,524	3.58
State DHR health grants	0	0.00
Public works	19,868	28.20
Parking facilities and meters	0	0.00
Natural resources	0	0.00
Garbage and trash collection	17,721	25.15
Garbage disposal (landfill)	2,147	3.05

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

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	72,330	102.66
Highways and streets	71,328	101.24
Drainage	1,001	1.42
Leisure services	13,747	19.51
Parks and recreation	10,930	15.51
Libraries	2,817	4.00
Education (non-school board)	243	0.34
Community Development	13,760	19.53
Building inspection and regulation	1,179	1.67
Community development	12,580	17.86
Other General Operating	2,196	3.12

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

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	37,196	52.79
Total Construction	27,446	38.96
1 Public welfare and social services (Const.)	193,723	171.44
2 Parks and recreation (Const.)	223,616	150.41
3 Financial administration (Const.)	147,009	127.28
4 Community development (Land)	165,108	85.25
5 Highways and streets (Const.)	125,046	75.16
6 General administration (Const.)	98,084	70.70
7 Community development (Const.)	71,644	54.54
8 Police department (Land)	59,865	34.76
9 General administration (Land)	48,186	29.01
10 Fire department (Land)	49,634	27.15
11 Highways and streets (Land)	40,598	24.61
12 Other expenditures (Const.)	58,282	24.20
13 Libraries (Land)	44,431	22.90
14 Parks and recreation (Land)	35,922	20.55
15 Garbage and trash collection (Land)	18,399	13.96
16 Legal fees (Land)	12,590	7.32
17 General government buildings (Land)	9,310	5.19
18 Financial administration (Land)	7,691	4.81

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	4,172,273	2,482.51	3
General obligation bonds	1,519,913	794.10	2
Other long-term debt	354,949	203.78	16
Lease purchase debt	138,206	82.54	9
Short-term debt	384,618	232.31	8
Retired during year			
Revenue bonds	174,710	113.70	36
General obligation bonds	54,443	31.65	10
Other long-term debt	252,217	153.35	42
Lease purchase debt	37,298	23.59	27
Short-term debt	280,085	164.33	10
Outstanding end of year			
Revenue bonds	2,198,861	1,418.99	35
General obligation bonds	1,493,084	845.87	7
Other long-term debt	1,166,000	721.40	39
Lease purchase debt	231,707	144.98	23
Short-term debt	350,697	192.03	7
Interest paid			
Revenue bonds	78,374	51.01	36
General obligation bonds	43,603	25.42	9
Other long-term debt	49,096	29.70	43
Lease purchase debt	6,747	4.27	27
Short-term debt	14,979	8.64	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	58,675	36.55	74
Bond funds	22,666	14.12	74
All other funds	1,186,923	739.42	74

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

Purpose	Type of issue	Amount (\$)	Number reporting
1 Water/sewer system	G.O.	2,982,958	3
2 Water/sewer system	revenue bond	2,157,637	35
3 All other	revenue bond	1,442,828	1
4 All other	other long-term	1,274,761	4
5 Water/sewer system	other long-term	1,056,638	36
6 Public buildings	lease pool	614,604	5
7 Public buildings	G.O.	535,719	2
8 Multi-purpose	G.O.	375,769	1
9 All purposes	short-term	350,697	7
10 Highways, streets and drainage	lease pool	141,592	4
11 Fire protection	other long-term	133,368	5
12 Solid waste system	lease pool	132,537	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)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	233,000	60	356,944	61
Electric supply	12,765	1	11,520	1
Gas supply	9,659	2	7,876	2
Airport	4,489	1	6,411	1
Solid waste system	8,468	12	6,804	13
Other enterprise funds	2,627	4	2,497	4

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	54,711	11.8%
Gross salaries and wages	208,725	44.8%
Total personnel expenditures	263,436	56.6%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	3,566.72	100.0%
1 Gas supply system	1,283.31	36.0%
2 Water and sewer system	524.51	14.7%
3 Federal intergovernmental revenues	306.36	8.6%
4 Real and personal property taxes	149.01	4.2%
5 Local option sales tax	147.10	4.1%
6 Other enterprise funds	113.28	3.2%
7 Other local intergovernmental revenues	109.34	3.1%
8 Special purpose sales tax	104.82	2.9%
9 Solid waste system	93.27	2.6%
10 Fines, forfeits and court fees	89.61	2.5%
11 State intergovernmental revenues	76.25	2.1%
12 Special assessments	75.98	2.1%
13 Garbage and trash collection charges	67.41	1.9%
14 Franchise payments taxes	63.70	1.8%
15 Insurance premiums taxes	52.54	1.5%
16 Receipts from sale of materials	42.63	1.2%
17 Hotel/motel tax	33.37	0.9%
18 Fire service subscription fees	32.17	0.9%
19 Motor vehicle taxes	30.43	0.9%
20 Alcoholic beverage taxes	27.16	0.8%
21 All additional revenues	16.66	0.5%
22 Other excise and special use taxes	16.13	0.5%
23 Parks and recreation charges	15.25	0.4%
24 Business licenses and occupational taxes	13.44	0.4%
25 Other service charges	12.37	0.3%
26 Public utilities taxes	11.79	0.3%
27 Airport	10.67	0.3%
28 Rents and royalties	9.87	0.3%
29 Alcoholic beverage taxes	8.83	0.2%
30 Receipts from sale of real property	6.45	0.2%
31 Building permits	4.46	0.1%
32 Other licenses, permits and fees	4.18	0.1%
33 FIFA, penalties, interest and cost	3.66	0.1%
34 Cemetery fees	3.21	0.1%
35 Interest earnings on investments	2.36	0.1%
36 Tax collection fees	1.75	0.0%
37 Mobile home taxes	1.50	0.0%
38 Intangible taxes (regular and recording)	1.38	0.0%
39 Railroad equipment tax	0.50	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	4,313.29	100.0%
1 Gas supply system	885.80	20.5%
2 Electric supply system	777.21	18.0%
3 Water and sewer system	776.21	18.0%
4 Police department	240.43	5.6%
5 Public welfare and social services	209.62	4.9%
6 Education (general government)	154.77	3.6%
7 General administration	152.62	3.5%
8 Other enterprise funds	132.22	3.1%
9 Highways and streets	128.94	3.0%
10 Construction (non-utility)	108.18	2.5%
11 Solid waste system	97.06	2.3%
12 Purchase of equipment and land	72.95	1.7%
13 Financial administration	62.10	1.4%
14 Correctional institute	58.92	1.4%
15 Community development	57.32	1.3%
16 Garbage and trash collection	55.81	1.3%
17 Debt service costs	47.37	1.1%
18 Fire department	43.87	1.0%
19 Parks and recreation	33.14	0.8%
20 Garbage and trash disposal	30.74	0.7%
21 Other general expenditures	28.74	0.7%
22 Municipal court	24.92	0.6%
23 General government buildings	20.83	0.5%
24 General insurance	20.55	0.5%
25 Clerk of courts	18.93	0.4%
26 Airport	15.93	0.4%
27 Libraries	12.67	0.3%
28 Payments to other hospitals	12.66	0.3%
29 Legal fees	12.05	0.3%
30 Building inspection and regulation	8.84	0.2%
31 Jail	6.20	0.1%
32 Public health	5.70	0.1%
33 Ambulance service	0.00	0.0%
34 County/municipal hospital	0.00	0.0%
35 Drainage	0.00	0.0%
36 Juvenile and magistrate court	0.00	0.0%
37 Natural resources	0.00	0.0%
38 Parking facilities and meters	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 - H
Number Reporting = 115
Population Range = Less than 500
2014 Estimated Population = 30,375

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	196,405	743.59
Property Taxes	27,862	105.49
Real and personal property taxes	20,120	76.17
All other property taxes	7,743	29.31
Sales Taxes	65,057	246.31
Local option sales taxes	28,868	109.29
MARTA tax	0	0.00
Special purpose sales tax	36,189	137.01
Excise and Special Use Taxes	35,297	133.63
Alcoholic beverage taxes	5,276	19.98
Insurance premiums taxes	13,499	51.11
Hotel/motel taxes	1,079	4.09
Franchise payments taxes	13,353	50.55
Other excise and special use taxes	2,090	7.91
Licenses, Permits and Fees	3,887	14.72
Intergovernmental Revenues	21,158	80.10
State	13,167	49.85
State DHR Health Grants	0	0.00
Other local funds	6,382	24.16
Federal funds	1,609	6.09
Service Charges and Other Revenues	43,144	163.34
Service charge revenues	5,829	22.07
Other revenues	37,315	141.28

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	128,977	488.31
Administration	56,148	212.58
Financial administration	3,816	14.45
Tax commissioner	4	0.02
Tax assessor/appraiser	0	0.00
General administration	42,978	162.71
General government buildings	2,383	9.02
General insurance	5,431	20.56
Legal fees	1,536	5.81
Public Safety and Corrections	33,739	127.74
Sheriff's department	5	0.02
Police department	27,432	103.86
Correctional institute	0	0.00
Jail	0	0.00
Fire department	6,302	23.86
Courts	2,431	9.20
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	13	0.05
Municipal court	2,418	9.15
Health and Human Services	305	1.16
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	259	0.98
Public welfare and social services	40	0.15
Ambulance service	6	0.02
State DHR health grants	0	0.00
Public works	6,219	23.54
Parking facilities and meters	0	0.00
Natural resources	104	0.40
Garbage and trash collection	5,735	21.71
Garbage disposal (landfill)	380	1.44

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

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	23,366	88.46
Highways and streets	23,098	87.45
Drainage	268	1.01
Leisure services	3,709	14.04
Parks and recreation	2,609	9.88
Libraries	1,100	4.17
Education (non-school board)	51	0.19
Community Development	1,976	7.48
Building inspection and regulation	303	1.15
Community development	1,672	6.33
Other General Operating	1,033	3.91

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

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	15,364	58.17
Total Construction	14,589	55.23
1 Police department (Const.)	152,340	370.66
2 General government buildings (Const.)	64,673	289.64
3 Highways and streets (Const.)	37,417	130.74
4 General government buildings (Land)	26,750	114.46
5 Police department (Land)	29,037	96.15
6 Other expenditures (Land)	34,786	94.40
7 General administration (Const.)	26,007	87.20
8 Parks and recreation (Const.)	25,115	79.16
9 Community development (Land)	10,208	76.75
10 Parks and recreation (Land)	23,777	74.47
11 General administration (Land)	20,839	73.67
12 Libraries (Const.)	13,130	70.21
13 Drainage (Land)	14,000	63.93
14 Fire department (Land)	16,152	50.67
15 Community development (Const.)	15,669	46.63
16 Highways and streets (Land)	9,445	32.05
17 Municipal court (Land)	819	3.07
18 Libraries (Land)	600	1.75

**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	0	0.00	0
General obligation bonds	42,275	179.51	2
Other long-term debt	180,177	889.03	3
Lease purchase debt	35,765	111.94	2
Short-term debt	2,846	9.71	1
Retired during year			
Revenue bonds	12,406	46.72	16
General obligation bonds	14,771	54.98	3
Other long-term debt	20,850	75.64	36
Lease purchase debt	5,852	18.85	7
Short-term debt	16,790	46.47	3
Outstanding end of year			
Revenue bonds	213,872	778.66	15
General obligation bonds	128,813	479.45	3
Other long-term debt	288,141	1,036.91	35
Lease purchase debt	38,193	124.14	6
Short-term debt	359,082	1,163.96	4
Interest paid			
Revenue bonds	10,606	39.94	16
General obligation bonds	5,098	18.98	3
Other long-term debt	8,715	30.66	27
Lease purchase debt	1,324	3.96	5
Short-term debt	270	0.75	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	4,953	18.75	115
Bond funds	878	3.32	115
All other funds	313,432	1,186.66	115

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

Purpose	Type of issue	Amount (\$)	Number reporting
1 All purposes	short-term	359,082	4
2 Water/sewer system	other long-term	316,980	30
3 Education	other long-term	252,892	1
4 Water/sewer system	revenue bond	213,872	15
5 Water/sewer system	G.O.	189,562	2
6 Fire protection	other long-term	78,960	3
7 Water/sewer system	lease pool	65,940	2
8 Law enforcement and corrections	lease pool	25,049	3
9 Fire protection	lease pool	14,251	1
10 Multi-purpose	other long-term	10,600	2
11 All other	G.O.	7,313	1
12 Law enforcement and corrections	other long-term	4,969	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)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	53,520	92	74,364	92
Electric supply	10,150	2	7,364	2
Gas supply	0	0	0	0
Airport	0	0	0	0
Solid waste system	3,380	11	3,406	12
Other enterprise funds	2,102	3	2,119	3

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	6,586	5.1%
Gross salaries and wages	50,081	38.8%
Total personnel expenditures	56,667	43.9%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	3,510.52	100.0%
1 Landfill fees	1,140.53	32.5%
2 Other enterprise funds	301.81	8.6%
3 Fines, forfeits and court fees	295.51	8.4%
4 Water and sewer system	247.46	7.0%
5 Receipts from sale of materials	185.84	5.3%
6 Special purpose sales tax	178.49	5.1%
7 Real and personal property taxes	133.24	3.8%
8 Local option sales tax	133.06	3.8%
9 Solid waste system	110.74	3.2%
10 Federal intergovernmental revenues	95.39	2.7%
11 Other local intergovernmental revenues	89.73	2.6%
12 State intergovernmental revenues	81.59	2.3%
13 Hotel/motel tax	79.66	2.3%
14 Garbage and trash collection charges	59.94	1.7%
15 Franchise payments taxes	54.28	1.5%
16 Insurance premiums taxes	52.47	1.5%
17 Public utilities taxes	41.50	1.2%
18 Other excise and special use taxes	37.41	1.1%
19 Alcoholic beverage taxes	33.07	0.9%
20 All additional revenues	26.45	0.8%
21 Motor vehicle taxes	25.76	0.7%
22 Rents and royalties	16.74	0.5%
23 Fire service subscription fees	16.63	0.5%
24 Parks and recreation charges	14.48	0.4%
25 Receipts from sale of real property	13.12	0.4%
26 Business licenses and occupational taxes	11.82	0.3%
27 Building permits	7.01	0.2%
28 Alcoholic beverage taxes	4.57	0.1%
29 Other service charges	3.94	0.1%
30 Cemetery fees	3.83	0.1%
31 FIFA, penalties, interest and cost	3.09	0.1%
32 Interest earnings on investments	3.05	0.1%
33 Mobile home taxes	2.02	0.1%
34 Tax collection fees	1.79	0.1%
35 Other licenses, permits and fees	1.61	0.0%
36 Railroad equipment tax	1.10	0.0%
37 Intangible taxes (regular and recording)	1.07	0.0%
38 Fee collections of county officers	0.72	0.0%
39 Airport	0.00	0.0%
40 Ambulance charges	0.00	0.0%
41 Electric supply system	0.00	0.0%
42 Gas supply system	0.00	0.0%
43 Hospital charges	0.00	0.0%
44 MARTA sales tax	0.00	0.0%
45 Parking facilities and meters	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

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	3,672.61	100.0%
1 Electric supply system	1,250.83	34.1%
2 Water and sewer system	347.57	9.5%
3 Police department	320.44	8.7%
4 Other enterprise funds	304.16	8.3%
5 Construction (non-utility)	205.22	5.6%
6 Community development	178.08	4.8%
7 General administration	169.77	4.6%
8 Purchase of equipment and land	123.83	3.4%
9 Highways and streets	110.51	3.0%
10 Solid waste system	101.60	2.8%
11 Natural resources	93.02	2.5%
12 Garbage and trash collection	55.11	1.5%
13 Municipal court	45.16	1.2%
14 Drainage	39.50	1.1%
15 Financial administration	38.70	1.1%
16 Fire department	37.55	1.0%
17 Libraries	36.08	1.0%
18 General insurance	34.76	0.9%
19 General government buildings	29.61	0.8%
20 Other general expenditures	23.37	0.6%
21 Garbage and trash disposal	23.15	0.6%
22 Parks and recreation	22.19	0.6%
23 Building inspection and regulation	18.47	0.5%
24 Public health	16.69	0.5%
25 Legal fees	15.60	0.4%
26 Debt service costs	14.08	0.4%
27 Education (general government)	6.10	0.2%
28 Public welfare and social services	3.48	0.1%
29 Ambulance service	2.29	0.1%
30 Clerk of courts	2.05	0.1%
31 Sheriff's department	1.85	0.1%
32 Tax commissioner	1.79	0.0%
33 Airport	0.00	0.0%
34 Correctional institute	0.00	0.0%
35 County/municipal hospital	0.00	0.0%
36 Gas supply system	0.00	0.0%
37 Jail	0.00	0.0%
38 Juvenile and magistrate court	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%

Appendix A: Glossary

General Items

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 2014 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.

Terms Used in Table 9

DHR Health Grants: State grants-in-aid for physical and mental health centers to local health departments. Considered as “State Intergovernmental Revenues” elsewhere in this report, but broken out in this particular Table. (See also, State Intergovernmental Revenue.)

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.

State Intergovernmental Revenue: Includes all revenues derived from state government except DHR Health Grants. (See also, DHR Health Grants.)

Total State Intergovernmental Revenue: DHR Health Grants plus State Intergovernmental Revenue.

Terms Used in Table 10

County Hospital, DHR Health Grants and Public Health: Regarded as separate expenditure categories for purposes of Table 10.

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

Appendix B: Data Categories

General Revenues

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

Enterprise Fund Revenues

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

General Expenditures

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

Enterprise Fund Expenditures

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

Personnel Expenditures

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

Intergovernmental Expenditures

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

Debt

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

Cash and Investment Assets Held at End of Fiscal Year

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	Population	Group	RLGF reporting period	Municipality	Population	Group	RLGF reporting period
1 Abbeville City	2,809	E	NR	49 Blairsville City	553	G	2014
2 Acworth City	21,867	C	NR	50 Blakely City	4,795	E	2014
3 Adairsville City	4,738	E	2014	51 Bloomingdale City	2,760	E	2014
4 Adel City	5,339	D	2014	52 Blue Ridge City	1,263	F	2014
5 Adrian City	651	G	2014	53 Bluffton Town	101	H	2014
6 Ailey City	551	G	2014	54 Blythe Town	704	G	2014
7 Alamo Town	3,399	E	2014	55 Bogart City	1,036	F	2014
8 Alapaha Town	647	G	NR	56 Boston City	1,322	F	2014
9 Albany City	75,769	A	2014	57 Bostwick City	366	H	2014
10 Aldora Town	103	H	2014	58 Bowdon City	2,053	F	2014
11 Allenhurst City	700	G	2014	59 Bowersville Town	463	H	2014
12 Allentown City	163	H	2014	60 Bowman City	825	G	2014
13 Alma City	3,518	E	2014	61 Braselton Town	8,727	D	2014
14 Alpharetta City	63,038	A	2014	62 Braswell Town	384	H	NR
15 Alston Town	159	H	2014	63 Bremen City	6,290	D	2014
16 Alto Town	1,164	F	NR	64 Brinson Town	211	H	2014
17 Ambrose City	376	H	2014	65 Bronwood City	392	H	2014
18 Americus City	16,283	C	2014	66 Brookhaven City	51,079	A	NR
19 Andersonville City	241	H	NR	67 Brooklet City	1,419	F	2014
20 Arabi Town	568	G	2014	68 Brooks Town	540	G	2014
21 Aragon City	1,232	F	NR	69 Broxton City	1,182	F	2014
22 Arcade Town	1,782	F	2014	70 Brunswick City	15,903	C	2014
23 Argyle Town	213	H	2014	71 Buchanan City	1,145	F	2014
24 Arlington City	1,409	F	2014	72 Buckhead Town	171	H	2014
25 Arnoldsville City	349	H	2014	73 Buena Vista City	2,216	F	2014
26 Ashburn City	3,791	E	2014	74 Buford City	13,392	C	2014
27 Atlanta City	456,002	A	2014	75 Butler City	1,928	F	2014
28 Attapulgus City	438	H	2014	76 Byromville Town	526	G	2014
29 Auburn City	7,254	D	2014	77 Byron City	4,947	E	2014
30 Austell City	6,985	D	2014	78 Cadwell Town	534	G	2014
31 Avalon Town	204	H	NR	79 Cairo City	9,806	D	2014
32 Avera City	237	H	2014	80 Calhoun City	16,052	C	2014
33 Avondale Estates City	2,832	E	2014	81 Camak Town	132	H	2014
34 Baconton City	879	G	2014	82 Camilla City	5,010	D	2014
35 Bainbridge City	12,496	C	2014	83 Canon City	802	G	2014
36 Baldwin City	3,309	E	2014	84 Canton City	24,801	C	2014
37 Ball Ground City	1,658	F	2014	85 Carl Town	208	H	2014
38 Barnesville City	6,670	D	2014	86 Carlton City	261	H	2014
39 Bartow Town	268	H	2014	87 Carnesville City	578	G	2014
40 Barwick City	378	H	2014	88 Carrollton City	26,690	B	2014
41 Baxley City	4,463	E	2014	89 Cartersville City	20,015	C	2014
42 Bellville City	123	H	2014	90 Cave Spring City	1,167	F	2014
43 Berkeley Lake City	1,983	F	NR	91 Cecil City	280	H	2014
44 Berlin City	562	G	2014	92 Cedartown City	9,723	D	NR
45 Bethlehem Town	652	G	2014	93 Centerville Town	7,584	D	2014
46 Between Town	314	H	2014	94 Centralhatchee Town	397	H	2014
47 Bishop Town	238	H	2014	95 Chamblee City	16,112	C	2014
48 Blackshear City	3,549	E	2014	96 Chatsworth City	4,290	E	2014

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Municipality	2014 Population	Group	RLGF reporting period	Municipality	2014 Population	Group	RLGF reporting period
97 Chattahoochee Hills City	2,610	E	2014	145 Demorest City	2,047	F	2014
98 Chauncey City	328	H	2014	146 Denton City	250	H	2014
99 Chester Town	1,564	F	2014	147 Dexter Town	571	G	2014
100 Chickamauga City	3,127	E	2014	148 Dillard City	335	H	2014
101 Clarkesville City	1,751	F	2014	149 Doerun City	779	G	2014
102 Clarkston City	7,846	D	2014	150 Donalsonville City	2,702	E	2014
103 Claxton City	2,364	F	2014	151 Dooling Town	149	H	2014
104 Clayton City	2,232	F	2014	152 Doraville City	10,714	C	2014
105 Clermont Town	915	G	2014	153 Douglas City	11,665	C	2014
106 Cleveland City	3,727	E	2014	154 Douglasville City	32,523	B	2014
107 Climax City	274	H	NR	155 Dublin City	16,182	C	2014
108 Cobbtown City	350	H	2014	156 Dudley City	571	G	2014
109 Cochran City	4,830	E	2014	157 Duluth City	28,838	B	2014
110 Cohutta Town	634	G	2014	158 Dunwoody City	48,000	B	2014
111 Colbert City	596	G	2014	159 DuPont Town	123	H	2014
112 College Park City	14,598	C	2014	160 East Dublin City	2,400	F	2014
113 Collins City	584	G	2014	161 East Ellijay City	549	G	2014
114 Colquitt City	1,929	F	2014	162 East Point City	35,488	B	2014
115 Comer City	1,132	F	2014	163 Eastman City	5,331	D	2014
116 Commerce City	6,580	D	2014	164 Eatonton City	6,466	D	2014
117 Concord City	374	H	2014	165 Edgehill City	24	H	2014
118 Conyers City	15,718	C	2014	166 Edison City	1,477	F	2014
119 Coolidge City	526	G	2014	167 Elberton City	4,484	E	2014
120 Cordele City	10,939	C	2014	168 Ellaville City	1,880	F	NR
121 Cornelia City	4,210	E	2014	169 Ellenton City	280	H	2014
122 Covington City	13,667	C	2014	170 Ellijay City	1,647	F	2014
123 Crawford City	816	G	NR	171 Emerson City	1,506	F	2014
124 Crawfordville City	525	G	2014	172 Enigma City	1,277	F	NR
125 Culloden City	177	H	NR	173 Ephesus City	422	H	2014
126 Cumming City	5,615	D	2014	174 Eton City	905	G	2014
127 Cuthbert City	3,736	E	2014	175 Euharlee City	4,211	E	2014
128 Dacula City	4,971	E	2014	176 Fairburn City	13,696	C	2014
129 Dahlonega City	6,337	D	2014	177 Fairmount City	733	G	2014
130 Daisy City	144	H	2014	178 Fargo City	324	H	2014
131 Dallas City	12,629	C	2014	179 Fayetteville City	16,725	C	2014
132 Dalton City	33,529	B	2014	180 Fitzgerald City	9,039	D	2014
133 Damascus City	237	H	NR	181 Flemington City	752	G	2014
134 Danielsville City	573	G	NR	182 Flovilla City	639	G	NR
135 Danville Town	219	H	2014	183 Flowery Branch City	6,385	D	2014
136 Darien City	1,903	F	2014	184 Folkston City	5,206	D	2014
137 Dasher City	959	G	NR	185 Forest Park City	18,949	C	2014
138 Davisboro City	1,763	F	2014	186 Forsyth City	3,993	E	2014
139 Dawson City	4,358	E	2014	187 Fort Gaines City	1,079	F	2014
140 Dawsonville City	2,497	F	2014	188 Fort Oglethorpe City	9,590	D	2014
141 De Soto City	184	H	NR	189 Fort Valley City	8,952	D	2014
142 Dearing Town	542	G	2014	190 Franklin City	974	G	2014
143 Decatur City	20,380	C	2014	191 Franklin Springs City	1,143	F	2014
144 Deepstep Town	129	H	2014	192 Funston City	445	H	2014

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Municipality	2014 Population	Group	RLGF reporting period	Municipality	2014 Population	Group	RLGF reporting period
193 Gainesville City	36,306	B	2014	241 Hull Town	200	H	NR
194 Garden City	8,994	D	2014	242 Ideal City	469	H	2014
195 Garfield City	204	H	2014	243 Ila City	340	H	2014
196 Gay Town	86	H	2014	244 Iron City	309	H	2014
197 Geneva Town	100	H	2014	245 Irwinton City	577	G	2014
198 Gibson City	654	G	2014	246 Ivey City	947	G	2014
199 Gillsville City	246	H	2014	247 Jackson City	4,891	E	2014
200 Girard Town	153	H	2014	248 Jacksonville City	134	H	2014
201 Glennville City	5,117	D	2014	249 Jakin City	150	H	2014
202 Glenwood City	742	G	2014	250 Jasper City	3,744	E	2014
203 Good Hope City	286	H	2014	251 Jefferson City	9,867	D	2014
204 Gordon City	1,991	F	2014	252 Jeffersonville City	961	G	2014
205 Graham City	300	H	NR	253 Jenkinsburg Town	368	H	2014
206 Grantville City	3,145	E	NR	254 Jersey City	143	H	2014
207 Gray City	3,294	E	2014	255 Jesup City	10,285	C	2014
208 Grayson City	2,780	E	2014	256 Johns Creek City	83,102	A	2014
209 Greensboro City	3,426	E	2014	257 Jonesboro City	4,624	E	2014
210 Greenville City	863	G	2014	258 Junction City	167	H	NR
211 Griffin City	23,329	C	2014	259 Kennesaw City	32,400	B	2014
212 Grovetown City	12,746	C	2014	260 Keysville City	317	H	NR
213 Gum Branch City	267	H	2014	261 Kingsland City	16,416	C	2014
214 Guyton City	1,760	F	2014	262 Kingston City	651	G	2014
215 Hagan City	982	G	2014	263 Kite City	229	H	2014
216 Hahira City	2,861	E	2014	264 LaFayette City	7,169	D	2014
217 Hamilton City	1,056	F	2014	265 LaGrange City	30,557	B	2014
218 Hampton City	7,305	D	2014	266 Lake City	2,671	E	2014
219 Hapeville City	6,669	D	2014	267 Lake Park City	734	G	2014
220 Haralson Town	173	H	2014	268 Lakeland City	3,341	E	2014
221 Harlem City	2,903	E	2014	269 Lavonia City	2,160	F	2014
222 Harrison Town	472	H	2014	270 Lawrenceville City	30,212	B	2014
223 Hartwell City	4,487	E	2014	271 Leary City	590	G	2014
224 Hawkinsville City	5,507	D	2014	272 Leesburg City	2,982	E	2014
225 Hazlehurst City	4,181	E	2014	273 Lenox Town	861	G	2014
226 Helen City	526	G	2014	274 Leslie City	392	H	2014
227 Helena City	2,909	E	2014	275 Lexington City	224	H	2014
228 Hephzibah City	3,949	E	2014	276 Lilburn City	12,543	C	2014
229 Hiawassee City	907	G	2014	277 Lilly City	206	H	2014
230 Higgston Town	317	H	2014	278 Lincolnton City	1,485	F	2014
231 Hiltonia City	327	H	2014	279 Lithonia City	1,998	F	2014
232 Hinesville City	34,815	B	2014	280 Locust Grove City	5,702	D	2014
233 Hiram City	3,705	E	2014	281 Loganville City	11,022	C	2014
234 Hoboken City	530	G	2014	282 Lone Oak Town	89	H	2014
235 Hogansville City	3,090	E	2014	283 Lookout Mountain City	1,591	F	2014
236 Holly Springs City	10,237	C	2014	284 Louisville City	2,370	F	2014
237 Homeland City	860	G	2014	285 Lovejoy City	6,406	D	2014
238 Homer Town	1,131	F	2014	286 Ludowici City	2,012	F	2014
239 Homerville City	2,452	F	2014	287 Lula City	2,867	E	2014
240 Hoschtown City	1,415	F	NR	288 Lumber City	1,250	F	2014

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289 Lumpkin City	1,104	F	NR	337 Newborn Town	720	G	2014
290 Luthersville Town	828	G	2014	338 Newington Town	267	H	2014
291 Lyerly Town	526	G	2014	339 Newnan City	36,203	B	2014
292 Lyons City	4,389	E	2014	340 Newton City	610	G	NR
293 Madison City	4,005	E	2014	341 Nicholls City	3,311	E	2014
294 Manassas City	95	H	2014	342 Nicholson Town	1,704	F	NR
295 Manchester City	4,099	E	2014	343 Norcross City	16,349	C	2014
296 Mansfield City	426	H	NR	344 Norman Park City	966	G	2014
297 Marietta City	60,014	A	2014	345 North High Shoals Town	682	G	2014
298 Marshallville City	1,353	F	2014	346 Norwood City	229	H	2014
299 Martin Town	367	H	2014	347 Nunez City	149	H	2014
300 Maxeys Town	221	H	NR	348 Oak Park Town	483	H	NR
301 Maysville Town	1,834	F	NR	349 Oakwood City	4,163	E	2014
302 McCaysville City	1,059	F	2014	350 Ochlocknee Town	680	G	2014
303 McDonough City	23,004	C	NR	351 Ocala City	3,286	E	2014
304 McIntyre Town	631	G	2014	352 Oconee City	251	H	2014
305 McRae City			2014	353 Odum City	498	H	2014
306 Meansville City	182	H	2014	354 Offerman City	440	H	2014
307 Meigs City	1,029	F	2014	355 Oglethorpe City	1,223	F	2014
308 Menlo City	466	H	2014	356 Oliver City	227	H	2014
309 Metter City	4,079	E	2014	357 Omega City	1,229	F	2014
310 Midville City	263	H	NR	358 Orchard Hill Town	207	H	2014
311 Midway City	2,103	F	NR	359 Oxford City	2,262	F	2014
312 Milan City	771	G	2014	360 Palmetto City	4,747	E	2014
313 Milledgeville City	19,211	C	2014	361 Parrott Town	152	H	2014
314 Millen City	2,991	E	2014	362 Patterson City	744	G	2014
315 Milner City	601	G	NR	363 Pavo City	613	G	2014
316 Milton City	36,662	B	2014	364 Payne City	214	H	NR
317 Mitchell Town	200	H	2014	365 Peachtree City	35,063	B	2014
318 Molena City	371	H	2014	366 Peachtree Corners City	40,531	B	2014
319 Monroe City	13,664	C	2014	367 Pearson City	2,072	F	2014
320 Montezuma City	3,232	E	2014	368 Pelham City	3,841	E	2014
321 Monticello City	2,579	E	2014	369 Pembroke City	2,387	F	2014
322 Montrose Town	213	H	NR	370 Pendergrass Town	429	H	NR
323 Moreland Town	418	H	2014	371 Perry City	15,144	C	2014
324 Morgan City	1,830	F	2014	372 Pine Lake City	754	G	2014
325 Morganton City	303	H	NR	373 Pine Mountain Town	1,344	F	2014
326 Morrow City	7,167	D	2014	374 Pinehurst City	346	H	2014
327 Morven City	528	G	2014	375 Pineview Town	490	H	2014
328 Moultrie City	14,507	C	2014	376 Pitts City	308	H	NR
329 Mount Airy Town	1,290	F	2014	377 Plains City	758	G	2014
330 Mount Vernon City	2,293	F	NR	378 Plainville City	318	H	NR
331 Mount Zion City	1,721	F	2014	379 Pooler City	22,251	C	2014
332 Mountain City	1,064	F	2014	380 Port Wentworth City	7,080	D	2014
333 Mountain Park City	579	G	2014	381 Portal Town	620	G	2014
334 Nahunta City	1,056	F	2014	382 Porterdale Town	1,465	F	NR
335 Nashville City	4,790	E	2014	383 Poulan City	815	G	2014
336 Nelson City	1,342	F	2014	384 Powder Springs City	14,590	C	2014

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385 Pulaski Town	271	H	2014	433 Sky Valley City	267	H	2014
386 Quitman City	3,746	E	2014	434 Smithville City	585	G	2014
387 Ranger Town	133	H	NR	435 Smyrna City	54,958	A	2014
388 Ray City	1,040	F	NR	436 Snellville City	19,439	C	2014
389 Rayle Town	191	H	2014	437 Social Circle City	4,358	E	2014
390 Rebecca Town	171	H	2014	438 Soperton City	3,060	E	2014
391 Register Town	173	H	2014	439 Sparks Town	2,025	F	2014
392 Reidsville City	2,617	E	2014	440 Sparta City	1,282	F	2014
393 Remerton City	1,130	F	2014	441 Springfield City	2,781	E	2014
394 Rentz City	293	H	2014	442 St. Marys City	17,949	C	2014
395 Resaca Town	770	G	2014	443 Stapleton City	413	H	2014
396 Rest Haven City	66	H	2014	444 Statesboro City	30,367	B	2014
397 Reynolds City	1,041	F	2014	445 Statham City	2,590	E	2014
398 Rhine Town	379	H	2014	446 Stillmore City	530	G	NR
399 Riceboro City	811	G	2014	447 Stockbridge City	27,619	B	2014
400 Richland City	1,427	F	2014	448 Stone Mountain City	6,025	D	2014
401 Richmond Hill City	11,229	C	2014	449 Sugar Hill City	20,821	C	NR
402 Riddleville Town	95	H	2014	450 Summertown City	163	H	2014
403 Rincon City	9,638	D	2014	451 Summerville City	4,410	E	2014
404 Ringgold City	3,679	E	2014	452 Sumner Town	407	H	NR
405 Riverdale City	15,669	C	2014	453 Sunny Side City	133	H	2014
406 Riverside Town	36	H	2014	454 Surrency Town	207	H	2014
407 Roberta City	998	G	2014	455 Suwanee City	18,164	C	2014
408 Rochelle City	1,122	F	NR	456 Swainsboro City	7,472	D	2014
409 Rockmart City	4,264	E	2014	457 Sycamore City	668	G	2014
410 Rocky Ford City	141	H	2014	458 Sylvania City	2,539	E	2014
411 Rome City	35,997	B	2014	459 Sylvester City	6,097	D	2014
412 Roopville Town	223	H	NR	460 Talbotton City	893	G	NR
413 Rossville City	4,027	E	2014	461 Talking Rock Town	65	H	NR
414 Roswell City	94,089	A	2014	462 Tallapoosa City	3,150	E	2014
415 Royston City	2,574	E	2014	463 Tallulah Falls Town	168	H	2014
416 Rutledge City	790	G	2014	464 Talmo Town	187	H	2014
417 Sale City	360	H	NR	465 Tarrytown City	87	H	NR
418 Sandersville City	5,779	D	2014	466 Taylorsville Town	213	H	2014
419 Sandy Springs City	101,908	A	2014	467 Temple City	4,262	E	2014
420 Santa Claus City	166	H	NR	468 Tennille City	1,689	F	2014
421 Sardis City	965	G	2014	469 Thomaston City	8,952	D	2014
422 Sasser Town	264	H	NR	470 Thomasville City	18,700	C	2014
423 Savannah City	144,352	A	2014	471 Thomson City	6,618	D	2014
424 Scotland City	345	H	2014	472 Thunderbolt Town	2,613	E	2014
425 Screven City	758	G	NR	473 Tifton City	16,701	C	2014
426 Senoia City	3,959	E	2014	474 Tiger Town	400	H	2014
427 Shady Dale City	238	H	2014	475 Tignall Town	516	G	NR
428 Sharon City	139	H	2014	476 Toccoa City	8,257	D	2014
429 Sharpsburg Town	351	H	NR	477 Toombsboro City	455	H	2014
430 Shellman City	1,004	F	2014	478 Trenton City	2,275	F	2014
431 Shiloh City	440	H	2014	479 Trion Town	1,779	F	2014
432 Siloam Town	283	H	2014	480 Tunnel Hill City	872	G	NR

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481 Turin Town	336	H	2014	529 Young Harris City	1,237	F	2014
482 Twin City	1,676	F	NR	530 Zebulon City	1,141	F	2014
483 Ty Ty City	727	G	2014				
484 Tybee Island City	3,082	E	2014				
485 Tyrone Town	7,135	D	2014				
486 Unadilla City	3,684	E	NR				
487 Union City	20,427	C	2014				
488 Union Point City	1,676	F	2014				
489 Uvalda City	589	G	NR				
490 Valdosta City	56,595	A	2014				
491 Varnell City	1,781	F	2014				
492 Vernonburg Town	129	H	2014				
493 Vidalia City	10,670	C	2014				
494 Vidette Town	110	H	NR				
495 Vienna City	3,823	E	2014				
496 Villa Rica City	14,700	C	2014				
497 Waco Town	514	G	2014				
498 Wadley City	1,988	F	NR				
499 Waleska City	871	G	2014				
500 Walnut Grove City	1,375	F	2014				
501 Walthourville City	4,170	E	2014				
502 Warm Springs City	410	H	2014				
503 Warner Robins City	73,271	A	2014				
504 Warrenton City	1,833	F	2014				
505 Warwick City	411	H	2014				
506 Washington City	4,013	E	2014				
507 Watkinsville City	2,855	E	2014				
508 Waverly Hall Town	728	G	2014				
509 Waycross City	14,166	C	2014				
510 Waynesboro City	5,699	D	2014				
511 West Point City	3,770	E	2014				
512 Whigham City	466	H	2014				
513 White City	674	G	2014				
514 White Plains City	292	H	2014				
515 Whitesburg City	591	G	NR				
516 Willacoochee City	1,361	F	NR				
517 Williamson City	354	H	2014				
518 Winder City	14,930	C	2014				
519 Winterville City	1,155	F	2014				
520 Woodbine City	1,318	F	2014				
521 Woodbury City	912	G	2014				
522 Woodland City	372	H	NR				
523 Woodstock City	27,823	B	2014				
524 Woodville City	329	H	2014				
525 Woolsey Town	163	H	2014				
526 Wrens City	2,086	F	2014				
527 Wrightsville City	3,672	E	2014				
528 Yatesville Town	342	H	2014				

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