



# GEORGIA LOCAL GOVERNMENT FINANCES

## 2015 COUNTY/CONSOLIDATED GOVERNMENT FISCAL PLANNING GUIDE



Georgia Department of Community Affairs

December, 2015



# GEORGIA LOCAL GOVERNMENT FINANCE

## 2015 COUNTY AND CONSOLIDATED GOVERNMENTS FISCAL PLANNING GUIDE (2014 FISCAL YEAR DATA)

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The **Fiscal Planning Guide** provides data collected from counties and consolidated governments in Georgia through the annual 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 county and consolidated 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-five 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.

The *2015 County Fiscal Planning Guide* report includes local government financial data taken from the annual *Report of Local Government Finances* for fiscal years ended in the year 2014 only. A government's fiscal year for the twelve months ending in January, 2014, is a 2014 report included in this Guide.

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Using this Guide

**Comparing Local Finances**

County and consolidated 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 counties alphabetically, along with their 2014 estimated population and the population group to which they belong (A through F).

**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:

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**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 counties in the group, their

population range, and the total population of the group.

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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 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.

The contact for your feedback should be Jonathan Sharpe, Office of Research, (404) 679-4996 or jonathan.sharpe@dca.ga.gov.

**County Population Group Ranges**

<b>Group</b>	<b>Population range</b>	<b>Number in group</b>	<b>Number reporting</b>
A	100,000 and Above	21	21
B	50,000 - 99,999	16	16
C	25,000 - 49,999	32	31
D	15,000 - 24,999	34	34
E	10,000 - 14,999	18	17
F	Less than 10,000	30	29
<b>Total</b>	<b>All counties</b>	<b>151</b>	<b>148</b>

Population ranges are based upon estimated amounts for the year 2014 obtained from the Bureau of the Census.

\* The FY2014 eight governments of Athens-Clarke County, Augusta-Richmond County, Columbus-Muscogee County, Cusseta-Chattahoochee County, Echols County, Georgetown-Quitman County, Macon-Bibb County, and Webster Unified are surveyed as consolidated governments and are reported in that section of this report. Due to the limited number of consolidated governments, population groups are not prepared for these governments.

**County Group -**  
**Number Reporting =**                   **T**  
**Population Range =**               **148**  
**2014 Estimated Population =**   **All Groups**  
**9,349,508**

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	50,960,308	806.69
Property Taxes	24,617,947	389.69
Real and personal property taxes	19,538,725	309.29
All other property taxes	5,079,222	80.40
Sales Taxes	10,765,277	170.41
Local option sales taxes	4,040,873	63.97
MARTA tax	0	0.00
Special purpose sales tax	6,724,404	106.45
Excise and Special Use Taxes	2,798,553	44.30
Alcoholic beverage taxes	280,525	4.44
Insurance premiums taxes	1,786,488	28.28
Hotel/motel taxes	306,817	4.86
Franchise payments taxes	294,719	4.67
Other excise and special use taxes	130,005	2.06
Licenses, Permits and Fees	1,042,403	16.50
Intergovernmental Revenues	3,492,126	55.28
State	2,044,424	32.36
State DHR Health Grants	0	0.00
Other local funds	308,417	4.88
Federal funds	1,139,285	18.03
Service Charges and Other Revenues	8,244,002	130.50
Service charge revenues	2,023,239	32.03
Other revenues	6,220,763	98.47

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	39,465,787	624.73
Administration	8,604,275	136.20
Financial administration	679,019	10.68
Tax commissioner	725,786	11.41
Tax assessor/appraiser	660,937	10.39
General administration	3,189,717	50.15
General government buildings	1,050,840	16.52
General insurance	1,942,846	30.55
Legal fees	413,662	6.50
Public Safety and Corrections	14,353,475	227.21
Sheriff's department	4,703,132	73.44
Police department	2,352,131	36.98
Correctional institute	493,286	7.76
Jail	3,494,324	54.94
Fire department	3,440,240	54.09
Courts	4,139,598	65.53
Superior court	1,685,889	26.51
State court	584,011	9.18
Juvenile and magistrate court	804,048	12.64
Probate court	305,871	4.81
Clerk of courts	765,423	12.03
Municipal court	22,515	0.35
Health and Human Services	3,255,471	51.53
County/municipal hospital	327,215	5.14
Payments to other hospitals	34,159	0.54
Public health	940,780	14.79
Public welfare and social services	1,000,241	15.73
Ambulance service	975,222	15.33
State DHR health grants	0	0.00
Public works	346,282	5.48
Parking facilities and meters	1,331	0.02
Natural resources	101,784	1.60
Garbage and trash collection	138,937	2.18
Garbage disposal (landfill)	106,585	1.68

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

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	3,054,700	48.36
Highways and streets	3,033,736	47.70
Drainage	41,745	0.66
Leisure services	2,100,788	33.25
Parks and recreation	1,330,709	20.92
Libraries	784,370	12.33
Education (non-school board)	5,709	0.09
Community Development	1,010,543	16.00
Building inspection and regulation	380,701	5.99
Community development	636,716	10.01
Other General Operating	2,612,640	41.08

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

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	2,005,051	31.52
Total Construction	4,085,833	64.24
1 Highways and streets (Const.)	2,940,614	39.72
2 Jail (Const.)	2,988,548	29.53
3 Other expenditures (Const.)	1,014,912	23.84
4 General government buildings (Const.)	1,765,393	19.13
5 Libraries (Const.)	3,898,483	13.06
6 Highways and streets (Land)	734,567	11.51
7 Parks and recreation (Const.)	978,922	7.39
8 Community development (Const.)	465,049	6.81
9 Other expenditures (Land)	409,207	5.77
10 Drainage (Const.)	441,939	5.77
11 Parks and recreation (Land)	441,810	5.71
12 General administration (Land)	380,140	4.63
13 Fire department (Const.)	558,597	4.57
14 General administration (Const.)	971,545	4.48
15 Ambulance service (Land)	145,463	4.17

**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	6,317,277	90.58	8
General obligation bonds	14,717,594	202.03	13
Other long-term debt	1,553,572	32.81	25
Lease purchase debt	594,884	11.19	49
Short-term debt	9,474,835	124.84	36
Retired during year			
Revenue bonds	4,025,449	32.91	48
General obligation bonds	4,421,617	37.93	53
Other long-term debt	711,047	9.59	76
Lease purchase debt	622,123	9.32	104
Short-term debt	9,749,926	119.16	37
Outstanding end of year			
Revenue bonds	68,080,162	564.11	49
General obligation bonds	25,746,049	211.58	51
Other long-term debt	7,606,962	103.62	76
Lease purchase debt	4,359,397	67.88	99
Short-term debt	4,808,597	67.08	15
Interest paid			
Revenue bonds	3,019,167	25.32	48
General obligation bonds	1,538,811	13.48	55
Other long-term debt	272,149	3.51	71
Lease purchase debt	173,609	2.62	103
Short-term debt	32,284	0.42	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	8,136,141	50.06	29
Bond funds	30,887,711	182.43	26
General/other funds	38,246,074	594.45	140

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

<b>Purpose</b>	<b>Type of issue</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer system	revenue bond	88,440,763	34
2 Parks and recreation facilities	G.O.	34,946,690	5
3 Public buildings	G.O.	25,491,710	14
4 Jails	G.O.	21,513,228	5
5 Multi-purpose	G.O.	19,555,760	18
6 Industrial revenue bonds	revenue bond	14,420,719	8
7 All other	G.O.	14,114,648	14
8 All other	revenue bond	13,029,843	13
9 Jails	lease pool	11,023,710	11
10 Water/sewer system	other long-term	10,606,758	32
11 Highways, streets and drainage	G.O.	9,995,618	10
12 Parks and recreation facilities	revenue bond	7,865,591	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)**

<b>Type of fund</b>	<b>---- Revenues ----</b>		<b>---- Expenditures ----</b>	
	<b>Amount (\$)</b>	<b>Number reporting</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
Water and sewer	8,027,892	50	7,727,205	50
Electric supply	3,818	1	0	0
Gas supply	4,542	1	76,248	2
Airport	130,565	16	260,208	18
Solid waste system	1,351,754	75	1,286,042	76
Other enterprise funds	847,641	48	719,827	46

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

<b>Category</b>	<b>Amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	6,556,665	16.5%
Gross salaries and wages	15,338,104	38.5%
Total personnel expenditures	21,840,528	55.0%

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

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	1,211.96	100.0%
1 Real and personal property taxes	309.29	25.5%
2 Water and sewer system	197.64	16.3%
3 Special purpose sales tax	132.91	11.0%
4 Local option sales tax	84.87	7.0%
5 All additional revenues	43.09	3.6%
6 Motor vehicle taxes	43.01	3.5%
7 State intergovernmental revenues	32.43	2.7%
8 Fines, forfeits and court fees	31.07	2.6%
9 Insurance premiums taxes	28.31	2.3%
10 Solid waste system	26.69	2.2%
11 Gas supply system	24.70	2.0%
12 Other enterprise funds	24.15	2.0%
13 Federal intergovernmental revenues	19.38	1.6%
14 Ambulance charges	19.38	1.6%
15 Public utilities taxes	18.80	1.6%
16 Other service charges	17.99	1.5%
17 Interest earnings on investments	17.20	1.4%
18 Garbage and trash collection charges	15.10	1.2%
19 Landfill fees	14.02	1.2%
20 Tax collection fees	12.95	1.1%
21 Business licenses and occupational taxes	9.13	0.8%
22 Fire service subscription fees	8.40	0.7%
23 FIFA, penalties, interest and cost	7.16	0.6%
24 Intangible taxes (regular and recording)	7.11	0.6%
25 Special assessments	6.82	0.6%
26 Hotel/motel tax	6.28	0.5%
27 Franchise payments taxes	6.05	0.5%
28 Other local intergovernmental revenues	6.05	0.5%
29 Airport	5.62	0.5%
30 Rents and royalties	4.74	0.4%
31 Building permits	4.53	0.4%
32 Alcoholic beverage taxes	4.50	0.4%
33 Parks and recreation charges	4.40	0.4%
34 Other excise and special use taxes	4.29	0.4%
35 Fee collections of county officers	4.20	0.3%
36 Other licenses, permits and fees	2.21	0.2%
37 Hospital charges	1.80	0.1%
38 Receipts from sale of real property	1.45	0.1%
39 Alcoholic beverage taxes	1.42	0.1%
40 Mobile home taxes	1.09	0.1%
41 Receipts from sale of materials	0.99	0.1%
42 Parking facilities and meters	0.44	0.0%
43 Railroad equipment tax	0.31	0.0%
44 Cemetery fees	0.00	0.0%
45 Electric supply system	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 State DHR health grants	0.00	0.0%

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

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	1,330.98	100.0%
1 Water and sewer system	198.11	14.9%
2 Gas supply system	125.81	9.5%
3 Sheriff's department	75.87	5.7%
4 Police department	75.43	5.7%
5 Construction (non-utility)	75.32	5.7%
6 Jail	62.73	4.7%
7 Fire department	56.05	4.2%
8 General administration	51.99	3.9%
9 Highways and streets	49.31	3.7%
10 Other general expenditures	42.96	3.2%
11 County/municipal hospital	42.27	3.2%
12 General insurance	40.42	3.0%
13 Purchase of equipment and land	36.09	2.7%
14 Debt service costs	28.54	2.1%
15 Superior court	27.46	2.1%
16 Solid waste system	25.81	1.9%
17 Ambulance service	24.52	1.8%
18 Other enterprise funds	21.98	1.7%
19 Parks and recreation	21.68	1.6%
20 Correctional institute	20.95	1.6%
21 Garbage and trash collection	18.21	1.4%
22 General government buildings	17.25	1.3%
23 Public welfare and social services	16.77	1.3%
24 Public health	15.40	1.2%
25 State Court	14.28	1.1%
26 Clerk of courts	13.11	1.0%
27 Juvenile and magistrate court	13.08	1.0%
28 Libraries	12.99	1.0%
29 Garbage and trash disposal	12.32	0.9%
30 Financial administration	11.98	0.9%
31 Tax commissioner	11.77	0.9%
32 Tax assessor/appraiser	10.83	0.8%
33 Community development	10.78	0.8%
34 Airport	10.10	0.8%
35 Legal fees	8.65	0.6%
36 Building inspection and regulation	6.67	0.5%
37 Probate court	4.98	0.4%
38 Drainage	4.78	0.4%
39 Payments to other hospitals	4.53	0.3%
40 Municipal court	4.32	0.3%
41 Education (general government)	2.49	0.2%
42 Natural resources	2.11	0.2%
43 Parking facilities and meters	0.27	0.0%
44 Electric supply system	0.00	0.0%
45 State DHR health grants	0.00	0.0%

**County Group - A**  
**Number Reporting = 21**  
**Population Range = 100,000 and Above**  
**2014 Estimated Population = 6,076,156**

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	242,214,879	837.13
Property Taxes	120,277,043	415.69
Real and personal property taxes	96,375,776	333.09
All other property taxes	23,901,267	82.61
Sales Taxes	46,352,127	160.20
Local option sales taxes	17,163,103	59.32
MARTA tax	0	0.00
Special purpose sales tax	29,189,025	100.88
Excise and Special Use Taxes	12,581,415	43.48
Alcoholic beverage taxes	1,348,715	4.66
Insurance premiums taxes	7,869,951	27.20
Hotel/motel taxes	1,578,584	5.46
Franchise payments taxes	1,542,521	5.33
Other excise and special use taxes	241,644	0.84
Licenses, Permits and Fees	6,299,861	21.77
Intergovernmental Revenues	14,375,711	49.68
State	7,010,075	24.23
State DHR Health Grants	0	0.00
Other local funds	951,453	3.29
Federal funds	6,414,183	22.17
Service Charges and Other Revenues	42,328,721	146.29
Service charge revenues	7,316,971	25.29
Other revenues	35,011,751	121.01

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

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	183,514,385	634.25
Administration	43,661,084	150.90
Financial administration	3,269,258	10.76
Tax commissioner	3,183,186	10.48
Tax assessor/appraiser	2,668,838	8.78
General administration	16,222,346	53.40
General government buildings	5,056,140	16.64
General insurance	13,268,386	43.67
Legal fees	2,175,985	7.16
Public Safety and Corrections	68,343,485	236.20
Sheriff's department	19,616,891	64.57
Police department	16,080,542	52.93
Correctional institute	1,613,493	5.31
Jail	15,232,401	50.14
Fire department	19,217,332	63.25
Courts	20,575,860	71.11
Superior court	9,591,443	31.57
State court	3,587,116	11.81
Juvenile and magistrate court	3,880,473	12.77
Probate court	886,209	2.92
Clerk of courts	3,495,935	11.51
Municipal court	163,477	0.54
Health and Human Services	14,076,398	48.65
County/municipal hospital	2,250,000	7.41
Payments to other hospitals	50,000	0.16
Public health	4,445,783	14.63
Public welfare and social services	5,704,188	18.78
Ambulance service	2,330,247	7.67
State DHR health grants	0	0.00
Public works	316,567	1.09
Parking facilities and meters	9,786	0.03
Natural resources	189,626	0.62
Garbage and trash collection	39,303	0.13
Garbage disposal (landfill)	93,680	0.31

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

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	11,288,373	39.01
Highways and streets	11,729,361	38.61
Drainage	123,431	0.41
Leisure services	10,087,534	34.86
Parks and recreation	5,943,483	19.56
Libraries	4,648,428	15.30
Education (non-school board)	0	0.00
Community Development	4,959,097	17.14
Building inspection and regulation	1,823,133	6.00
Community development	3,383,919	11.14
Other General Operating	10,716,286	35.27

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

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	7,587,898	24.98
Total Construction	20,029,586	65.93
1 Highways and streets (Const.)	12,364,146	38.01
2 Jail (Const.)	9,569,711	31.65
3 General government buildings (Const.)	8,391,743	20.99
4 Libraries (Const.)	7,725,121	12.91
5 Highways and streets (Land)	3,007,963	10.90
6 Parks and recreation (Const.)	2,721,607	7.13
7 General administration (Land)	1,493,220	5.60
8 Fire department (Const.)	1,497,878	4.95
9 Other expenditures (Const.)	482,204	4.56
10 Other expenditures (Land)	988,549	4.36
11 Parks and recreation (Land)	1,128,768	4.11
12 General administration (Const.)	1,453,237	3.45
13 General government buildings (Land)	650,735	3.38
14 Ambulance service (Land)	388,877	2.89
15 Sheriffs department (Land)	627,079	1.96
16 Fire department (Land)	592,502	1.90
17 Correctional institute (Const.)	278,264	1.46
18 Sheriffs department (Const.)	332,016	1.14

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

<b>Category</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>	<b>Number reporting</b>
Issued during year			
Revenue bonds	11,812,500	71.59	2
General obligation bonds	32,010,500	183.34	4
Other long-term debt	1,099,046	6.64	3
Lease purchase debt	1,552,665	4.30	4
Short-term debt	55,181,033	133.20	5
Retired during year			
Revenue bonds	12,661,186	33.08	12
General obligation bonds	11,659,055	34.57	15
Other long-term debt	1,649,468	4.37	10
Lease purchase debt	2,061,341	6.80	15
Short-term debt	48,691,257	126.89	6
Outstanding end of year			
Revenue bonds	243,438,787	635.98	12
General obligation bonds	65,348,607	193.75	15
Other long-term debt	28,634,445	75.88	10
Lease purchase debt	22,210,709	71.52	13
Short-term debt	27,952,584	66.99	2
Interest paid			
Revenue bonds	11,783,876	29.44	11
General obligation bonds	4,677,327	13.87	15
Other long-term debt	917,714	2.43	10
Lease purchase debt	908,928	2.89	14
Short-term debt	83,154	0.17	4

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

<b>Category</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>	<b>Number reporting</b>
Sinking funds	8,610,785	29.76	21
Bond funds	34,687,130	119.88	21
All other funds	181,933,848	628.79	21

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

<b>Purpose</b>	<b>Type of issue</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer system	revenue bond	245,554,713	11
2 Public buildings	G.O.	55,171,431	5
3 Multi-purpose	G.O.	52,511,750	5
4 All other	revenue bond	43,119,999	3
5 Parks and recreation facilities	G.O.	41,239,612	4
6 Industrial revenue bonds	revenue bond	39,224,303	2
7 Water/sewer system	other long-term	36,652,522	6
8 Jails	G.O.	33,082,046	3
9 All purposes	short-term	27,952,584	2
10 Jails	lease pool	22,356,207	4
11 Highways, streets and drainage	G.O.	19,268,421	5
12 Solid waste system	other long-term	17,697,551	2

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

<b>Type of fund</b>	<b>---- Revenues ----</b>		<b>---- Expenditures ----</b>	
	<b>Amount (\$)</b>	<b>Number reporting</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
Water and sewer	51,563,280	14	50,498,879	13
Electric supply	26,910	1	0	0
Gas supply	0	0	0	0
Airport	700,274	5	1,469,808	6
Solid waste system	6,677,277	18	6,284,322	18
Other enterprise funds	4,740,306	12	3,636,496	11

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

<b>Category</b>	<b>Amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	33,090,338	17.2%
Gross salaries and wages	69,673,481	36.2%
Total personnel expenditures	102,763,820	53.3%

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

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	1,228.82	100.0%
1 Real and personal property taxes	333.09	27.1%
2 Water and sewer system	222.27	18.1%
3 Special purpose sales tax	144.09	11.7%
4 Local option sales tax	88.18	7.2%
5 All additional revenues	58.59	4.8%
6 Motor vehicle taxes	44.71	3.6%
7 Fines, forfeits and court fees	29.41	2.4%
8 Insurance premiums taxes	27.20	2.2%
9 Other enterprise funds	26.13	2.1%
10 Interest earnings on investments	25.69	2.1%
11 Solid waste system	25.37	2.1%
12 State intergovernmental revenues	24.23	2.0%
13 Federal intergovernmental revenues	22.17	1.8%
14 Other service charges	15.09	1.2%
15 Public utilities taxes	13.88	1.1%
16 Tax collection fees	13.12	1.1%
17 Ambulance charges	12.92	1.1%
18 Business licenses and occupational taxes	12.64	1.0%
19 Intangible taxes (regular and recording)	9.00	0.7%
20 Landfill fees	8.56	0.7%
21 Franchise payments taxes	7.43	0.6%
22 Special assessments	6.87	0.6%
23 FIFA, penalties, interest and cost	6.69	0.5%
24 Fire service subscription fees	6.60	0.5%
25 Hotel/motel tax	5.96	0.5%
26 Building permits	5.22	0.4%
27 Rents and royalties	5.12	0.4%
28 Airport	4.99	0.4%
29 Alcoholic beverage taxes	4.66	0.4%
30 Other local intergovernmental revenues	3.84	0.3%
31 Parks and recreation charges	3.77	0.3%
32 Fee collections of county officers	2.82	0.2%
33 Other licenses, permits and fees	2.60	0.2%
34 Alcoholic beverage taxes	1.73	0.1%
35 Other excise and special use taxes	1.53	0.1%
36 Receipts from sale of real property	0.88	0.1%
37 Receipts from sale of materials	0.48	0.0%
38 Parking facilities and meters	0.47	0.0%
39 Garbage and trash collection charges	0.38	0.0%
40 Mobile home taxes	0.35	0.0%
41 Railroad equipment tax	0.11	0.0%
42 Cemetery fees	0.00	0.0%
43 Electric supply system	0.00	0.0%
44 Gas supply system	0.00	0.0%
45 Hospital charges	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 State DHR health grants	0.00	0.0%

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

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	1,189.87	100.0%
1 Water and sewer system	220.12	18.5%
2 Construction (non-utility)	76.98	6.5%
3 Police department	76.78	6.5%
4 Sheriff's department	67.73	5.7%
5 Fire department	66.35	5.6%
6 Jail	60.19	5.1%
7 General administration	56.01	4.7%
8 General insurance	50.62	4.3%
9 County/municipal hospital	45.17	3.8%
10 Highways and streets	40.50	3.4%
11 Other general expenditures	37.00	3.1%
12 Debt service costs	36.36	3.1%
13 Superior court	33.12	2.8%
14 Purchase of equipment and land	31.15	2.6%
15 Solid waste system	23.50	2.0%
16 Other enterprise funds	20.81	1.7%
17 Parks and recreation	20.52	1.7%
18 Public welfare and social services	20.05	1.7%
19 General government buildings	17.46	1.5%
20 State Court	16.62	1.4%
21 Libraries	16.05	1.3%
22 Public health	15.35	1.3%
23 Ambulance service	13.47	1.1%
24 Juvenile and magistrate court	13.40	1.1%
25 Correctional institute	12.80	1.1%
26 Clerk of courts	12.53	1.1%
27 Financial administration	11.73	1.0%
28 Community development	11.68	1.0%
29 Tax commissioner	10.99	0.9%
30 Legal fees	9.67	0.8%
31 Tax assessor/appraiser	9.21	0.8%
32 Airport	9.15	0.8%
33 Building inspection and regulation	6.46	0.5%
34 Municipal court	4.53	0.4%
35 Garbage and trash disposal	3.90	0.3%
36 Drainage	3.47	0.3%
37 Garbage and trash collection	3.10	0.3%
38 Probate court	3.06	0.3%
39 Payments to other hospitals	1.14	0.1%
40 Natural resources	0.91	0.1%
41 Parking facilities and meters	0.27	0.0%
42 Education (general government)	0.00	0.0%
43 Electric supply system	0.00	0.0%
44 Gas supply system	0.00	0.0%
45 State DHR health grants	0.00	0.0%

**County Group - B**  
**Number Reporting = 16**  
**Population Range = 50,000 - 99,999**  
**2014 Estimated Population = 1,149,202**

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	50,578,354	704.19
Property Taxes	22,934,021	319.30
Real and personal property taxes	17,946,774	249.87
All other property taxes	4,987,248	69.44
Sales Taxes	13,135,325	182.88
Local option sales taxes	5,106,053	71.09
MARTA tax	0	0.00
Special purpose sales tax	8,029,273	111.79
Excise and Special Use Taxes	3,218,464	44.81
Alcoholic beverage taxes	339,785	4.73
Insurance premiums taxes	2,006,042	27.93
Hotel/motel taxes	368,748	5.13
Franchise payments taxes	391,195	5.45
Other excise and special use taxes	112,694	1.57
Licenses, Permits and Fees	541,925	7.55
Intergovernmental Revenues	4,192,599	58.37
State	2,640,481	36.76
State DHR Health Grants	0	0.00
Other local funds	623,807	8.69
Federal funds	928,311	12.92
Service Charges and Other Revenues	6,556,019	91.28
Service charge revenues	2,730,828	38.02
Other revenues	3,825,191	53.26

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

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	42,103,785	586.20
Administration	6,656,034	92.67
Financial administration	541,203	7.54
Tax commissioner	810,697	11.29
Tax assessor/appraiser	686,297	9.56
General administration	2,567,445	35.75
General government buildings	1,141,861	15.90
General insurance	406,465	5.66
Legal fees	502,066	6.99
Public Safety and Corrections	17,409,255	242.38
Sheriff's department	5,706,669	79.45
Police department	1,261,691	17.57
Correctional institute	1,421,359	19.79
Jail	5,270,638	73.38
Fire department	3,748,897	52.19
Courts	4,007,064	55.79
Superior court	1,358,268	18.91
State court	409,938	5.71
Juvenile and magistrate court	1,031,541	14.36
Probate court	364,008	5.07
Clerk of courts	843,309	11.74
Municipal court	0	0.00
Health and Human Services	3,555,306	49.50
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	1,572,395	21.89
Public welfare and social services	513,671	7.15
Ambulance service	1,469,239	20.46
State DHR health grants	0	0.00
Public works	537,190	7.48
Parking facilities and meters	0	0.00
Natural resources	204,578	2.85
Garbage and trash collection	97,476	1.36
Garbage disposal (landfill)	235,136	3.27

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

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	3,335,270	46.44
Highways and streets	3,135,539	43.66
Drainage	199,731	2.78
Leisure services	2,649,633	36.89
Parks and recreation	2,109,931	29.38
Libraries	539,702	7.51
Education (non-school board)	30,588	0.43
Community Development	713,185	9.93
Building inspection and regulation	420,012	5.85
Community development	293,173	4.08
Other General Operating	3,210,261	44.70

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

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	2,974,760	41.42
Total Construction	5,423,460	75.51
1 Other expenditures (Const.)	2,987,648	40.87
2 Highways and streets (Const.)	2,160,647	30.21
3 Jail (Const.)	2,195,188	28.92
4 General government buildings (Const.)	1,401,240	18.99
5 Libraries (Const.)	1,394,966	18.53
6 Community development (Land)	1,122,085	15.38
7 Community development (Const.)	1,083,686	14.93
8 General administration (Const.)	1,039,613	14.89
9 Highways and streets (Land)	625,716	8.47
10 Parks and recreation (Const.)	580,142	7.51
11 Sheriffs department (Land)	459,343	6.46
12 Drainage (Const.)	441,939	5.77
13 Parks and recreation (Land)	391,224	5.35
14 Police department (Land)	449,310	5.30
15 Fire department (Land)	349,574	4.98
16 Drainage (Land)	344,192	4.56
17 General government buildings (Land)	275,956	3.68
18 Superior court (Land)	275,071	3.67

**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	11,796,500	153.97	2
General obligation bonds	13,720,000	205.67	2
Other long-term debt	5,729,606	73.65	4
Lease purchase debt	1,808,768	25.35	4
Short-term debt	7,560,000	114.37	2
Retired during year			
Revenue bonds	3,171,568	42.10	9
General obligation bonds	3,320,688	47.41	6
Other long-term debt	1,985,485	26.43	10
Lease purchase debt	1,074,491	15.14	13
Short-term debt	5,425,913	82.28	3
Outstanding end of year			
Revenue bonds	27,861,832	369.87	9
General obligation bonds	23,933,173	340.27	7
Other long-term debt	17,150,846	230.68	9
Lease purchase debt	5,322,298	74.86	12
Short-term debt	7,720,000	113.17	1
Interest paid			
Revenue bonds	1,028,883	13.66	9
General obligation bonds	821,711	11.68	7
Other long-term debt	527,542	6.92	9
Lease purchase debt	201,608	2.84	13
Short-term debt	23,949	0.36	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	1,181,319	16.45	16
Bond funds	3,554,556	49.49	16
All other funds	39,805,870	554.21	16

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

<b>Purpose</b>	<b>Type of issue</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
1 Public buildings	G.O.	50,570,000	1
2 Water/sewer system	revenue bond	44,170,568	5
3 All other	G.O.	19,750,442	5
4 Multi-purpose	G.O.	14,845,000	1
5 Highways, streets and drainage	other long-term	13,475,000	1
6 All other	other long-term	11,680,812	3
7 Multi-purpose	other long-term	10,536,783	3
8 Water/sewer system	other long-term	8,987,820	5
9 All purposes	short-term	7,720,000	1
10 Jails	lease pool	6,726,667	3
11 Industrial revenue bonds	revenue bond	4,902,994	1
12 All other	revenue bond	4,037,129	5

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

<b>Type of fund</b>	<b>---- Revenues ----</b>		<b>---- Expenditures ----</b>	
	<b>Amount (\$)</b>	<b>Number reporting</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
Water and sewer	4,159,823	7	5,403,373	7
Electric supply	0	0	0	0
Gas supply	0	0	671,182	1
Airport	147,598	4	265,478	5
Solid waste system	1,510,751	13	1,379,905	13
Other enterprise funds	550,601	9	803,579	8

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

<b>Category</b>	<b>Amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	7,598,426	18.0%
Gross salaries and wages	19,693,349	46.8%
Total personnel expenditures	27,291,775	64.8%

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

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	978.62	100.0%
1 Real and personal property taxes	249.87	25.5%
2 Water and sewer system	125.65	12.8%
3 Special purpose sales tax	111.79	11.4%
4 Local option sales tax	82.58	8.4%
5 Motor vehicle taxes	38.49	3.9%
6 State intergovernmental revenues	36.76	3.8%
7 Fines, forfeits and court fees	29.47	3.0%
8 Insurance premiums taxes	27.93	2.9%
9 Other service charges	26.77	2.7%
10 Ambulance charges	26.43	2.7%
11 Solid waste system	25.72	2.6%
12 Fire service subscription fees	17.76	1.8%
13 All additional revenues	16.01	1.6%
14 Garbage and trash collection charges	15.58	1.6%
15 Federal intergovernmental revenues	12.92	1.3%
16 Other enterprise funds	12.80	1.3%
17 Tax collection fees	12.38	1.3%
18 Public utilities taxes	12.19	1.2%
19 Landfill fees	11.87	1.2%
20 Other local intergovernmental revenues	10.76	1.1%
21 Hotel/motel tax	8.43	0.9%
22 Airport	7.60	0.8%
23 FIFA, penalties, interest and cost	7.06	0.7%
24 Parks and recreation charges	5.70	0.6%
25 Franchise payments taxes	5.45	0.6%
26 Special assessments	5.18	0.5%
27 Alcoholic beverage taxes	4.73	0.5%
28 Other excise and special use taxes	4.38	0.4%
29 Rents and royalties	3.89	0.4%
30 Intangible taxes (regular and recording)	3.62	0.4%
31 Building permits	3.46	0.4%
32 Fee collections of county officers	3.42	0.3%
33 Receipts from sale of real property	3.32	0.3%
34 Business licenses and occupational taxes	2.66	0.3%
35 Interest earnings on investments	1.51	0.2%
36 Mobile home taxes	1.20	0.1%
37 Receipts from sale of materials	1.11	0.1%
38 Other licenses, permits and fees	1.08	0.1%
39 Alcoholic beverage taxes	0.81	0.1%
40 Railroad equipment tax	0.26	0.0%
41 Parking facilities and meters	0.02	0.0%
42 Cemetery fees	0.00	0.0%
43 Electric supply system	0.00	0.0%
44 Gas supply system	0.00	0.0%
45 Hospital charges	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 State DHR health grants	0.00	0.0%

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

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	1,274.27	100.0%
1 Gas supply system	173.57	13.6%
2 Water and sewer system	163.21	12.8%
3 Sheriff's department	79.45	6.2%
4 Jail	78.10	6.1%
5 Construction (non-utility)	75.51	5.9%
6 Police department	59.57	4.7%
7 Fire department	52.19	4.1%
8 Garbage and trash disposal	52.19	4.1%
9 Correctional institute	48.29	3.8%
10 Other general expenditures	48.14	3.8%
11 Highways and streets	43.66	3.4%
12 Purchase of equipment and land	41.42	3.3%
13 General administration	35.75	2.8%
14 Ambulance service	30.98	2.4%
15 Parks and recreation	29.38	2.3%
16 Solid waste system	23.49	1.8%
17 Public health	21.89	1.7%
18 Other enterprise funds	20.63	1.6%
19 Debt service costs	19.54	1.5%
20 Superior court	18.91	1.5%
21 General government buildings	15.90	1.2%
22 Juvenile and magistrate court	14.36	1.1%
23 Clerk of courts	11.74	0.9%
24 Tax commissioner	11.29	0.9%
25 Airport	10.81	0.8%
26 Tax assessor/appraiser	10.39	0.8%
27 Garbage and trash collection	9.74	0.8%
28 State Court	9.13	0.7%
29 General insurance	8.27	0.6%
30 Public welfare and social services	7.63	0.6%
31 Financial administration	7.54	0.6%
32 Libraries	7.51	0.6%
33 Legal fees	6.99	0.5%
34 Building inspection and regulation	6.38	0.5%
35 Drainage	6.14	0.5%
36 Probate court	5.07	0.4%
37 Community development	4.29	0.3%
38 Natural resources	2.85	0.2%
39 Education (general government)	2.38	0.2%
40 County/municipal hospital	0.00	0.0%
41 Electric supply system	0.00	0.0%
42 Municipal court	0.00	0.0%
43 Parking facilities and meters	0.00	0.0%
44 Payments to other hospitals	0.00	0.0%
45 State DHR health grants	0.00	0.0%

County Group - C  
 Number Reporting = 31  
 Population Range = 25,000 - 49,999  
 2014 Estimated Population = 1,033,225

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	23,898,563	717.03
Property Taxes	10,565,343	316.99
Real and personal property taxes	8,335,650	250.10
All other property taxes	2,229,693	66.90
Sales Taxes	6,582,338	197.49
Local option sales taxes	2,537,608	76.14
MARTA tax	0	0.00
Special purpose sales tax	4,044,730	121.35
Excise and Special Use Taxes	1,409,195	42.28
Alcoholic beverage taxes	125,733	3.77
Insurance premiums taxes	1,048,335	31.45
Hotel/motel taxes	55,212	1.66
Franchise payments taxes	92,712	2.78
Other excise and special use taxes	87,204	2.62
Licenses, Permits and Fees	231,982	6.96
Intergovernmental Revenues	1,958,818	58.77
State	1,409,743	42.30
State DHR Health Grants	0	0.00
Other local funds	333,599	10.01
Federal funds	215,476	6.46
Service Charges and Other Revenues	3,150,887	94.54
Service charge revenues	1,511,623	45.35
Other revenues	1,639,264	49.18

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

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	18,798,591	564.02
Administration	3,590,416	107.72
Financial administration	329,575	9.89
Tax commissioner	403,841	12.12
Tax assessor/appraiser	450,689	13.52
General administration	1,487,706	44.64
General government buildings	533,784	16.02
General insurance	210,264	6.31
Legal fees	174,556	5.24
Public Safety and Corrections	6,360,981	190.85
Sheriff's department	2,817,184	84.52
Police department	83,001	2.49
Correctional institute	409,308	12.28
Jail	2,076,545	62.30
Fire department	974,943	29.25
Courts	1,730,094	51.91
Superior court	545,440	16.36
State court	120,344	3.61
Juvenile and magistrate court	388,127	11.65
Probate court	240,601	7.22
Clerk of courts	434,461	13.04
Municipal court	1,122	0.03
Health and Human Services	1,605,146	48.16
County/municipal hospital	2,662	0.08
Payments to other hospitals	56,112	1.68
Public health	416,227	12.49
Public welfare and social services	246,342	7.39
Ambulance service	883,802	26.52
State DHR health grants	0	0.00
Public works	384,158	11.53
Parking facilities and meters	0	0.00
Natural resources	98,129	2.94
Garbage and trash collection	171,207	5.14
Garbage disposal (landfill)	114,822	3.45

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

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	1,967,751	59.04
Highways and streets	1,965,090	58.96
Drainage	2,661	0.08
Leisure services	928,296	27.85
Parks and recreation	681,376	20.44
Libraries	246,920	7.41
Education (non-school board)	2,914	0.09
Community Development	440,977	13.23
Building inspection and regulation	215,854	6.48
Community development	225,123	6.75
Other General Operating	1,787,858	53.64

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

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	1,369,660	41.09
Total Construction	1,809,570	54.29
1 Highways and streets (Const.)	1,561,200	45.25
2 Parks and recreation (Land)	683,100	22.70
3 Other expenditures (Const.)	718,357	21.60
4 Community development (Const.)	658,876	20.07
5 Community development (Land)	516,975	16.66
6 General government buildings (Const.)	394,347	10.68
7 Highways and streets (Land)	328,712	9.97
8 Parks and recreation (Const.)	270,241	8.60
9 Other expenditures (Land)	270,851	8.16
10 Correctional institute (Const.)	227,218	7.28
11 Police department (Land)	243,761	5.93
12 Sheriffs department (Land)	187,453	5.68
13 Police department (Const.)	219,688	5.34
14 Ambulance service (Land)	174,631	5.13
15 Public health (Land)	143,190	4.46
16 Fire department (Land)	142,798	4.42
17 Financial administration (Const.)	113,815	4.07
18 Jail (Const.)	100,220	3.63

**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	1,826,492	66.95	1
General obligation bonds	3,500,000	138.76	1
Other long-term debt	1,114,276	31.54	6
Lease purchase debt	601,555	17.26	13
Short-term debt	2,989,167	91.48	6
Retired during year			
Revenue bonds	642,825	19.59	12
General obligation bonds	1,343,836	39.33	11
Other long-term debt	372,444	11.62	18
Lease purchase debt	487,588	15.07	22
Short-term debt	3,159,333	96.68	6
Outstanding end of year			
Revenue bonds	8,785,360	275.52	14
General obligation bonds	7,094,162	205.23	10
Other long-term debt	4,814,507	145.57	18
Lease purchase debt	1,184,801	35.51	22
Short-term debt	0	0.00	0
Interest paid			
Revenue bonds	313,640	9.84	14
General obligation bonds	281,692	8.43	12
Other long-term debt	176,788	5.32	17
Lease purchase debt	34,442	1.04	23
Short-term debt	29,001	0.89	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	179,206	5.38	31
Bond funds	0	0.00	31
All other funds	13,804,070	414.17	31

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

<b>Purpose</b>	<b>Type of issue</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
1 Industrial revenue bonds	revenue bond	22,740,000	1
2 Multi-purpose	G.O.	14,329,991	2
3 Parks and recreation facilities	revenue bond	11,048,384	2
4 Parks and recreation facilities	G.O.	9,775,000	1
5 All other	G.O.	7,783,171	3
6 Water/sewer system	revenue bond	6,668,239	9
7 Water/sewer system	other long-term	5,699,506	9
8 All other	revenue bond	5,439,209	3
9 All other	other long-term	5,178,781	3
10 Jails	other long-term	2,834,339	1
11 Fire protection	G.O.	2,496,062	2
12 Parks and recreation facilities	other long-term	2,149,661	2

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

<b>Type of fund</b>	<b>---- Revenues ----</b>		<b>---- Expenditures ----</b>	
	<b>Amount (\$)</b>	<b>Number reporting</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
Water and sewer	948,233	11	834,778	11
Electric supply	0	0	0	0
Gas supply	21,685	1	15,148	1
Airport	71,689	5	88,860	5
Solid waste system	587,038	18	631,472	18
Other enterprise funds	279,895	14	356,575	14

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

<b>Category</b>	<b>Amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	2,911,213	15.5%
Gross salaries and wages	8,070,084	42.9%
Total personnel expenditures	10,981,297	58.4%

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

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	1,005.59	100.0%
1 Real and personal property taxes	250.10	24.9%
2 Special purpose sales tax	126.17	12.5%
3 Local option sales tax	83.39	8.3%
4 Water and sewer system	78.22	7.8%
5 State intergovernmental revenues	42.30	4.2%
6 Motor vehicle taxes	40.08	4.0%
7 Garbage and trash collection charges	39.52	3.9%
8 Fines, forfeits and court fees	31.72	3.2%
9 Insurance premiums taxes	31.45	3.1%
10 Ambulance charges	30.40	3.0%
11 Solid waste system	29.64	2.9%
12 Gas supply system	24.70	2.5%
13 Other service charges	21.26	2.1%
14 Fire service subscription fees	18.28	1.8%
15 Other enterprise funds	17.88	1.8%
16 Airport	14.39	1.4%
17 Other local intergovernmental revenues	12.65	1.3%
18 Public utilities taxes	12.16	1.2%
19 Tax collection fees	11.96	1.2%
20 Other excise and special use taxes	9.55	0.9%
21 All additional revenues	9.04	0.9%
22 Federal intergovernmental revenues	8.61	0.9%
23 FIFA, penalties, interest and cost	7.59	0.8%
24 Fee collections of county officers	7.11	0.7%
25 Parks and recreation charges	6.26	0.6%
26 Receipts from sale of materials	4.40	0.4%
27 Special assessments	3.90	0.4%
28 Alcoholic beverage taxes	3.77	0.4%
29 Intangible taxes (regular and recording)	3.57	0.4%
30 Rents and royalties	3.56	0.4%
31 Hotel/motel tax	3.30	0.3%
32 Franchise payments taxes	2.95	0.3%
33 Building permits	2.82	0.3%
34 Mobile home taxes	2.50	0.2%
35 Business licenses and occupational taxes	2.44	0.2%
36 Landfill fees	2.42	0.2%
37 Other licenses, permits and fees	1.77	0.2%
38 Receipts from sale of real property	1.39	0.1%
39 Interest earnings on investments	1.18	0.1%
40 Railroad equipment tax	0.61	0.1%
41 Alcoholic beverage taxes	0.58	0.1%
42 Cemetery fees	0.00	0.0%
43 Electric supply system	0.00	0.0%
44 Hospital charges	0.00	0.0%
45 MARTA sales tax	0.00	0.0%
46 Parking facilities and meters	0.00	0.0%
47 State DHR health grants	0.00	0.0%

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

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	999.09	100.0%
1 Sheriff's department	84.52	8.5%
2 Water and sewer system	68.86	6.9%
3 Construction (non-utility)	68.11	6.8%
4 Police department	62.55	6.3%
5 Jail	62.30	6.2%
6 Highways and streets	58.96	5.9%
7 Other general expenditures	53.64	5.4%
8 General administration	44.64	4.5%
9 Purchase of equipment and land	41.09	4.1%
10 Ambulance service	39.63	4.0%
11 Correctional institute	35.70	3.6%
12 Solid waste system	31.88	3.2%
13 Fire department	29.25	2.9%
14 Other enterprise funds	22.78	2.3%
15 Parks and recreation	20.44	2.0%
16 Garbage and trash collection	19.39	1.9%
17 Airport	17.84	1.8%
18 Gas supply system	17.25	1.7%
19 Superior court	16.36	1.6%
20 General government buildings	16.02	1.6%
21 Clerk of courts	13.96	1.4%
22 Tax assessor/appraiser	13.52	1.4%
23 Payments to other hospitals	13.43	1.3%
24 General insurance	13.28	1.3%
25 Public health	12.90	1.3%
26 Tax commissioner	12.12	1.2%
27 Juvenile and magistrate court	11.65	1.2%
28 Garbage and trash disposal	11.48	1.1%
29 Debt service costs	11.37	1.1%
30 Financial administration	11.16	1.1%
31 Public welfare and social services	8.18	0.8%
32 Libraries	8.16	0.8%
33 Community development	7.96	0.8%
34 Probate court	7.22	0.7%
35 Building inspection and regulation	6.86	0.7%
36 Legal fees	6.75	0.7%
37 State Court	6.62	0.7%
38 Natural resources	3.33	0.3%
39 County/municipal hospital	3.24	0.3%
40 Drainage	1.83	0.2%
41 Education (general government)	1.67	0.2%
42 Municipal court	1.19	0.1%
43 Electric supply system	0.00	0.0%
44 Parking facilities and meters	0.00	0.0%
45 State DHR health grants	0.00	0.0%

**County Group - D**  
**Number Reporting = 34**  
**Population Range = 15,000 - 24,999**  
**2014 Estimated Population = 672,194**

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	16,444,031	831.75
Property Taxes	7,617,532	385.30
Real and personal property taxes	5,438,846	275.10
All other property taxes	2,178,686	110.20
Sales Taxes	4,194,825	212.18
Local option sales taxes	1,582,331	80.04
MARTA tax	0	0.00
Special purpose sales tax	2,612,494	132.14
Excise and Special Use Taxes	1,015,185	51.35
Alcoholic beverage taxes	79,174	4.00
Insurance premiums taxes	647,441	32.75
Hotel/motel taxes	116,508	5.89
Franchise payments taxes	52,235	2.64
Other excise and special use taxes	119,827	6.06
Licenses, Permits and Fees	126,406	6.39
Intergovernmental Revenues	1,356,363	68.61
State	1,015,987	51.39
State DHR Health Grants	0	0.00
Other local funds	86,232	4.36
Federal funds	254,144	12.85
Service Charges and Other Revenues	2,133,719	107.92
Service charge revenues	980,133	49.58
Other revenues	1,153,587	58.35

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

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	12,844,085	649.66
Administration	2,365,603	119.65
Financial administration	270,670	13.69
Tax commissioner	284,186	14.37
Tax assessor/appraiser	314,821	15.92
General administration	979,501	49.54
General government buildings	327,856	16.58
General insurance	110,395	5.58
Legal fees	78,175	3.95
Public Safety and Corrections	4,002,185	202.43
Sheriff's department	2,115,467	103.85
Police department	40,951	2.07
Correctional institute	101,076	5.11
Jail	1,100,085	55.64
Fire department	706,826	35.75
Courts	1,094,900	55.38
Superior court	336,427	17.02
State court	73,388	3.71
Juvenile and magistrate court	225,761	11.42
Probate court	198,054	10.02
Clerk of courts	261,270	13.22
Municipal court	0	0.00
Health and Human Services	1,258,802	63.67
County/municipal hospital	68,904	3.49
Payments to other hospitals	67,116	3.39
Public health	171,862	8.69
Public welfare and social services	252,021	12.75
Ambulance service	698,899	35.35
State DHR health grants	0	0.00
Public works	295,227	14.93
Parking facilities and meters	0	0.00
Natural resources	69,309	3.51
Garbage and trash collection	125,039	6.32
Garbage disposal (landfill)	100,879	5.10

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

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	1,633,334	82.62
Highways and streets	1,633,334	82.62
Drainage	0	0.00
Leisure services	511,109	25.85
Parks and recreation	392,890	19.87
Libraries	118,220	5.98
Education (non-school board)	7,278	0.37
Community Development	455,236	23.03
Building inspection and regulation	129,807	6.57
Community development	325,428	16.46
Other General Operating	1,220,411	61.73

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

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	859,620	43.48
Total Construction	1,081,581	54.71
1 Highways and streets (Const.)	1,140,052	60.32
2 Fire department (Const.)	499,975	27.96
3 Other expenditures (Const.)	496,761	26.02
4 Community development (Const.)	341,368	18.08
5 Other expenditures (Land)	338,767	17.46
6 Highways and streets (Land)	280,797	14.21
7 Public health (Const.)	229,210	12.28
8 Parks and recreation (Const.)	177,047	9.06
9 General government buildings (Const.)	177,158	8.89
10 Sheriffs department (Land)	163,769	8.31
11 Fire department (Land)	136,313	6.89
12 Ambulance service (Const.)	109,162	6.62
13 Community development (Land)	129,370	6.62
14 Garbage and trash collection (Land)	103,910	6.14
15 Parks and recreation (Land)	122,712	5.88
16 Public welfare and social services (Land)	95,660	5.29
17 Ambulance service (Land)	102,191	5.14
18 Correctional institute (Land)	77,713	4.78

**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	27,861	1.12	1
General obligation bonds	7,217,237	410.54	4
Other long-term debt	892,978	47.07	6
Lease purchase debt	299,050	14.54	14
Short-term debt	1,767,755	87.46	11
Retired during year			
Revenue bonds	223,607	9.67	5
General obligation bonds	1,702,814	83.28	12
Other long-term debt	451,195	23.50	19
Lease purchase debt	174,509	8.86	26
Short-term debt	1,894,079	91.83	11
Outstanding end of year			
Revenue bonds	2,849,322	123.17	5
General obligation bonds	6,258,199	306.07	12
Other long-term debt	2,077,751	108.96	19
Lease purchase debt	1,111,852	55.67	24
Short-term debt	731,053	35.48	5
Interest paid			
Revenue bonds	142,128	6.14	5
General obligation bonds	385,958	18.88	12
Other long-term debt	117,785	6.22	17
Lease purchase debt	37,640	1.92	25
Short-term debt	25,778	1.26	10

**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	846,535	42.82	34
Bond funds	497,926	25.19	34
All other funds	8,138,131	411.63	34

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

<b>Purpose</b>	<b>Type of issue</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
1 All other	G.O.	9,208,196	1
2 Public buildings	G.O.	6,461,250	4
3 Multi-purpose	G.O.	6,340,826	6
4 Jails	other long-term	5,940,722	1
5 All other	revenue bond	3,277,861	1
6 Industrial revenue bonds	revenue bond	3,222,500	2
7 Solid waste system	other long-term	3,099,748	2
8 Water/sewer system	lease pool	2,794,761	1
9 Water/sewer system	other long-term	2,761,456	7
10 Jails	G.O.	1,895,000	1
11 Water/sewer system	revenue bond	1,507,917	3
12 All other	lease pool	1,483,903	6

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

<b>Type of fund</b>	<b>---- Revenues ----</b>		<b>---- Expenditures ----</b>	
	<b>Amount (\$)</b>	<b>Number reporting</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
Water and sewer	157,688	7	232,840	7
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	855	1	41,091	1
Solid waste system	346,166	16	425,023	16
Other enterprise funds	181,247	8	192,812	8

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

<b>Category</b>	<b>Amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	1,688,972	13.1%
Gross salaries and wages	5,070,145	40.0%
Total personnel expenditures	6,826,601	53.1%

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

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	1,195.83	100.0%
1 Real and personal property taxes	275.10	23.0%
2 Public utilities taxes	155.59	13.0%
3 Special purpose sales tax	132.14	11.1%
4 Local option sales tax	88.45	7.4%
5 State intergovernmental revenues	52.83	4.4%
6 Motor vehicle taxes	41.57	3.5%
7 Solid waste system	38.23	3.2%
8 Other enterprise funds	37.63	3.1%
9 Water and sewer system	37.30	3.1%
10 Ambulance charges	35.90	3.0%
11 Fines, forfeits and court fees	35.54	3.0%
12 Insurance premiums taxes	32.75	2.7%
13 Other service charges	24.23	2.0%
14 Landfill fees	23.16	1.9%
15 Special assessments	21.08	1.8%
16 Federal intergovernmental revenues	18.05	1.5%
17 Receipts from sale of materials	17.07	1.4%
18 Tax collection fees	14.86	1.2%
19 All additional revenues	13.29	1.1%
20 Other excise and special use taxes	12.83	1.1%
21 Hotel/motel tax	11.07	0.9%
22 Garbage and trash collection charges	10.38	0.9%
23 FIFA, penalties, interest and cost	8.83	0.7%
24 Fee collections of county officers	7.10	0.6%
25 Other local intergovernmental revenues	6.90	0.6%
26 Parks and recreation charges	5.69	0.5%
27 Alcoholic beverage taxes	4.52	0.4%
28 Fire service subscription fees	4.47	0.4%
29 Rents and royalties	4.31	0.4%
30 Intangible taxes (regular and recording)	3.63	0.3%
31 Franchise payments taxes	3.58	0.3%
32 Building permits	3.48	0.3%
33 Mobile home taxes	3.36	0.3%
34 Receipts from sale of real property	3.01	0.3%
35 Business licenses and occupational taxes	2.36	0.2%
36 Airport	1.69	0.1%
37 Interest earnings on investments	1.02	0.1%
38 Alcoholic beverage taxes	1.02	0.1%
39 Other licenses, permits and fees	0.95	0.1%
40 Railroad equipment tax	0.88	0.1%
41 Cemetery fees	0.00	0.0%
42 Electric supply system	0.00	0.0%
43 Gas supply system	0.00	0.0%
44 Hospital charges	0.00	0.0%
45 MARTA sales tax	0.00	0.0%
46 Parking facilities and meters	0.00	0.0%
47 State DHR health grants	0.00	0.0%

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

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	1,262.48	100.0%
1 Sheriff's department	106.29	8.4%
2 Police department	90.31	7.2%
3 Highways and streets	85.51	6.8%
4 Airport	81.16	6.4%
5 Construction (non-utility)	76.80	6.1%
6 Other general expenditures	63.52	5.0%
7 Jail	58.96	4.7%
8 Water and sewer system	55.08	4.4%
9 General administration	49.54	3.9%
10 Solid waste system	46.93	3.7%
11 Purchase of equipment and land	43.48	3.4%
12 Ambulance service	43.23	3.4%
13 Correctional institute	40.19	3.2%
14 Other enterprise funds	40.03	3.2%
15 Fire department	36.90	2.9%
16 County/municipal hospital	31.04	2.5%
17 Garbage and trash collection	25.08	2.0%
18 Payments to other hospitals	22.70	1.8%
19 Financial administration	21.47	1.7%
20 Parks and recreation	20.54	1.6%
21 Community development	19.16	1.5%
22 General government buildings	18.12	1.4%
23 Superior court	17.02	1.3%
24 Clerk of courts	16.69	1.3%
25 Tax assessor/appraiser	15.92	1.3%
26 Garbage and trash disposal	15.11	1.2%
27 Tax commissioner	14.37	1.1%
28 Public welfare and social services	12.75	1.0%
29 Debt service costs	12.71	1.0%
30 Juvenile and magistrate court	11.42	0.9%
31 General insurance	11.03	0.9%
32 Probate court	10.37	0.8%
33 Building inspection and regulation	9.31	0.7%
34 Public health	9.24	0.7%
35 State Court	8.67	0.7%
36 Legal fees	6.89	0.5%
37 Libraries	6.62	0.5%
38 Natural resources	4.61	0.4%
39 Education (general government)	3.69	0.3%
40 Drainage	0.00	0.0%
41 Electric supply system	0.00	0.0%
42 Gas supply system	0.00	0.0%
43 Municipal court	0.00	0.0%
44 Parking facilities and meters	0.00	0.0%
45 State DHR health grants	0.00	0.0%

**County Group - E**  
**Number Reporting = 17**  
**Population Range = 10,000 - 14,999**  
**2014 Estimated Population = 211,352**

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	9,618,992	773.70
Property Taxes	4,448,046	357.78
Real and personal property taxes	3,638,538	292.66
All other property taxes	809,508	65.11
Sales Taxes	2,105,887	169.39
Local option sales taxes	803,485	64.63
MARTA tax	0	0.00
Special purpose sales tax	1,302,402	104.76
Excise and Special Use Taxes	507,905	40.85
Alcoholic beverage taxes	47,964	3.86
Insurance premiums taxes	385,235	30.99
Hotel/motel taxes	31,195	2.51
Franchise payments taxes	12,867	1.03
Other excise and special use taxes	30,644	2.46
Licenses, Permits and Fees	63,542	5.11
Intergovernmental Revenues	809,907	65.14
State	618,635	49.76
State DHR Health Grants	0	0.00
Other local funds	69,593	5.60
Federal funds	121,680	9.79
Service Charges and Other Revenues	1,683,703	135.43
Service charge revenues	749,731	60.30
Other revenues	933,972	75.12

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

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	8,300,745	667.67
Administration	1,430,800	115.09
Financial administration	283,133	22.77
Tax commissioner	205,888	16.56
Tax assessor/appraiser	236,971	19.06
General administration	426,451	34.30
General government buildings	159,907	12.86
General insurance	76,821	6.18
Legal fees	41,627	3.35
Public Safety and Corrections	2,481,009	199.56
Sheriff's department	1,403,688	112.91
Police department	0	0.00
Correctional institute	0	0.00
Jail	773,687	62.23
Fire department	303,634	24.42
Courts	736,873	59.27
Superior court	173,188	13.93
State court	54,562	4.39
Juvenile and magistrate court	128,261	10.32
Probate court	210,520	16.93
Clerk of courts	170,342	13.70
Municipal court	0	0.00
Health and Human Services	953,653	76.71
County/municipal hospital	16,304	1.31
Payments to other hospitals	0	0.00
Public health	174,755	14.06
Public welfare and social services	167,663	13.49
Ambulance service	594,931	47.85
State DHR health grants	0	0.00
Public works	353,175	28.41
Parking facilities and meters	0	0.00
Natural resources	56,653	4.56
Garbage and trash collection	182,912	14.71
Garbage disposal (landfill)	113,610	9.14

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

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	1,189,897	95.71
Highways and streets	1,189,897	95.71
Drainage	0	0.00
Leisure services	341,593	27.48
Parks and recreation	288,991	23.24
Libraries	52,601	4.23
Education (non-school board)	706	0.06
Community Development	157,976	12.71
Building inspection and regulation	63,127	5.08
Community development	94,849	7.63
Other General Operating	655,062	52.69

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

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	683,552	54.98
Total Construction	486,134	39.10
1 Highways and streets (Const.)	577,876	47.84
2 Highways and streets (Land)	307,508	24.80
3 General government buildings (Const.)	296,287	23.39
4 General administration (Const.)	237,936	22.68
5 Jail (Const.)	240,019	18.68
6 Other expenditures (Land)	171,984	13.45
7 Parks and recreation (Land)	97,550	8.03
8 General government buildings (Land)	98,469	7.70
9 Fire department (Land)	86,774	7.08
10 Ambulance service (Land)	86,394	6.89
11 Sheriffs department (Land)	84,202	6.70
12 Public welfare and social services (Land)	59,581	4.73
13 General administration (Land)	51,995	4.32
14 Community development (Const.)	49,346	3.71
15 Jail (Land)	37,756	2.99
16 Other expenditures (Const.)	42,235	2.97
17 Fire department (Const.)	30,815	2.41
18 Libraries (Land)	23,242	2.08

**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	995,865	67.02	1
General obligation bonds	3,225,000	260.35	1
Other long-term debt	120,882	10.72	1
Lease purchase debt	297,101	23.60	5
Short-term debt	1,125,267	83.29	3
Retired during year			
Revenue bonds	853,317	65.19	4
General obligation bonds	740,000	63.02	2
Other long-term debt	118,953	9.77	5
Lease purchase debt	162,164	12.83	9
Short-term debt	1,498,431	110.91	3
Outstanding end of year			
Revenue bonds	3,378,438	244.46	3
General obligation bonds	3,452,500	294.02	2
Other long-term debt	489,945	39.84	6
Lease purchase debt	1,209,239	95.70	9
Short-term debt	525,100	36.16	2
Interest paid			
Revenue bonds	155,579	11.26	3
General obligation bonds	62,176	5.29	2
Other long-term debt	21,157	1.70	5
Lease purchase debt	32,509	2.57	9
Short-term debt	16,169	1.20	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	18,406	1.48	17
Bond funds	40,181	3.23	17
All other funds	5,569,346	447.97	17

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

<b>Purpose</b>	<b>Type of issue</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
1 Jails	lease pool	5,735,524	1
2 Water/sewer system	revenue bond	4,203,225	2
3 Multi-purpose	G.O.	3,705,000	1
4 All other	G.O.	3,200,000	1
5 Industrial revenue bonds	revenue bond	1,728,865	1
6 Multi-purpose	other long-term	685,305	1
7 Highways, streets and drainage	lease pool	540,303	7
8 All purposes	short-term	525,100	2
9 All other	other long-term	498,935	2
10 Water/sewer system	other long-term	262,620	1
11 Solid waste system	lease pool	166,840	3
12 Fire protection	lease pool	127,072	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)**

<b>Type of fund</b>	<b>---- Revenues ----</b>		<b>---- Expenditures ----</b>	
	<b>Amount (\$)</b>	<b>Number reporting</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
Water and sewer	68,963	2	72,399	2
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	0	0	0	0
Solid waste system	127,758	5	220,537	6
Other enterprise funds	69,746	2	64,351	2

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

<b>Category</b>	<b>Amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	1,059,788	12.8%
Gross salaries and wages	3,346,878	40.3%
Total personnel expenditures	4,406,665	53.1%

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

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	1,057.78	100.0%
1 Real and personal property taxes	292.66	27.7%
2 Special purpose sales tax	104.76	9.9%
3 Local option sales tax	64.63	6.1%
4 Landfill fees	50.81	4.8%
5 Fines, forfeits and court fees	50.34	4.8%
6 State intergovernmental revenues	49.76	4.7%
7 Other enterprise funds	47.98	4.5%
8 Water and sewer system	44.07	4.2%
9 Motor vehicle taxes	41.77	3.9%
10 Ambulance charges	37.52	3.5%
11 Insurance premiums taxes	32.73	3.1%
12 Solid waste system	32.41	3.1%
13 Garbage and trash collection charges	25.86	2.4%
14 Other service charges	24.02	2.3%
15 Federal intergovernmental revenues	14.97	1.4%
16 Hotel/motel tax	14.65	1.4%
17 Fire service subscription fees	13.86	1.3%
18 All additional revenues	13.14	1.2%
19 FIFA, penalties, interest and cost	12.58	1.2%
20 Fee collections of county officers	11.24	1.1%
21 Other local intergovernmental revenues	10.73	1.0%
22 Tax collection fees	10.16	1.0%
23 Other excise and special use taxes	8.33	0.8%
24 Public utilities taxes	6.72	0.6%
25 Parks and recreation charges	6.57	0.6%
26 Rents and royalties	4.66	0.4%
27 Mobile home taxes	4.12	0.4%
28 Alcoholic beverage taxes	4.06	0.4%
29 Receipts from sale of materials	4.04	0.4%
30 Receipts from sale of real property	3.52	0.3%
31 Intangible taxes (regular and recording)	2.72	0.3%
32 Building permits	2.64	0.2%
33 Business licenses and occupational taxes	1.82	0.2%
34 Hospital charges	1.80	0.2%
35 Railroad equipment tax	1.64	0.2%
36 Franchise payments taxes	1.56	0.1%
37 Interest earnings on investments	0.93	0.1%
38 Alcoholic beverage taxes	0.82	0.1%
39 Other licenses, permits and fees	0.81	0.1%
40 Special assessments	0.38	0.0%
41 Airport	0.00	0.0%
42 Cemetery fees	0.00	0.0%
43 Electric supply system	0.00	0.0%
44 Gas supply system	0.00	0.0%
45 MARTA sales tax	0.00	0.0%
46 Parking facilities and meters	0.00	0.0%
47 State DHR health grants	0.00	0.0%

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

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	1,003.02	100.0%
1 Sheriff's department	112.91	11.3%
2 Highways and streets	95.71	9.5%
3 Jail	69.05	6.9%
4 Other general expenditures	56.08	5.6%
5 Purchase of equipment and land	54.98	5.5%
6 Ambulance service	50.83	5.1%
7 Solid waste system	48.38	4.8%
8 Water and sewer system	46.27	4.6%
9 Construction (non-utility)	45.33	4.5%
10 Other enterprise funds	44.27	4.4%
11 General administration	42.80	4.3%
12 Financial administration	28.53	2.8%
13 Garbage and trash collection	24.63	2.5%
14 Fire department	24.42	2.4%
15 Parks and recreation	23.24	2.3%
16 Garbage and trash disposal	19.84	2.0%
17 Tax assessor/appraiser	19.06	1.9%
18 Probate court	18.15	1.8%
19 Tax commissioner	16.56	1.7%
20 General government buildings	15.92	1.6%
21 General insurance	15.74	1.6%
22 Clerk of courts	15.44	1.5%
23 Public health	14.93	1.5%
24 Public welfare and social services	14.22	1.4%
25 Superior court	13.93	1.4%
26 Juvenile and magistrate court	11.64	1.2%
27 County/municipal hospital	11.05	1.1%
28 State Court	9.43	0.9%
29 Legal fees	8.39	0.8%
30 Community development	8.10	0.8%
31 Building inspection and regulation	7.04	0.7%
32 Natural resources	5.64	0.6%
33 Debt service costs	4.91	0.5%
34 Libraries	4.47	0.4%
35 Education (general government)	1.10	0.1%
36 Airport	0.00	0.0%
37 Correctional institute	0.00	0.0%
38 Drainage	0.00	0.0%
39 Electric supply system	0.00	0.0%
40 Gas supply system	0.00	0.0%
41 Municipal court	0.00	0.0%
42 Parking facilities and meters	0.00	0.0%
43 Payments to other hospitals	0.00	0.0%
44 Police department	0.00	0.0%
45 State DHR health grants	0.00	0.0%

**County Group - F**  
**Number Reporting = 29**  
**Population Range = Less than 10,000**  
**2014 Estimated Population = 207,379**

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	6,306,346	881.88
Property Taxes	3,053,633	427.02
Real and personal property taxes	2,603,812	364.12
All other property taxes	449,821	62.90
Sales Taxes	938,774	131.28
Local option sales taxes	338,028	47.27
MARTA tax	0	0.00
Special purpose sales tax	600,746	84.01
Excise and Special Use Taxes	401,551	56.15
Alcoholic beverage taxes	12,175	1.70
Insurance premiums taxes	206,005	28.81
Hotel/motel taxes	5,363	0.75
Franchise payments taxes	3,362	0.47
Other excise and special use taxes	174,647	24.42
Licenses, Permits and Fees	25,457	3.56
Intergovernmental Revenues	939,828	131.43
State	839,764	117.43
State DHR Health Grants	0	0.00
Other local funds	42,337	5.92
Federal funds	57,727	8.07
Service Charges and Other Revenues	947,103	132.44
Service charge revenues	315,844	44.17
Other revenues	631,258	88.28

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

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	5,272,621	737.33
Administration	1,172,290	163.93
Financial administration	53,050	7.42
Tax commissioner	150,833	21.09
Tax assessor/appraiser	141,258	19.75
General administration	575,543	80.48
General government buildings	160,971	22.51
General insurance	74,126	10.37
Legal fees	16,509	2.31
Public Safety and Corrections	1,210,731	169.31
Sheriff's department	758,859	106.12
Police department	0	0.00
Correctional institute	47,458	6.64
Jail	336,513	47.06
Fire department	67,901	9.50
Courts	450,621	63.02
Superior court	102,524	14.34
State court	13,616	1.90
Juvenile and magistrate court	75,609	10.57
Probate court	125,638	17.57
Clerk of courts	133,046	18.61
Municipal court	188	0.03
Health and Human Services	708,604	99.09
County/municipal hospital	13,729	1.92
Payments to other hospitals	0	0.00
Public health	86,326	12.07
Public welfare and social services	195,768	27.38
Ambulance service	412,780	57.72
State DHR health grants	0	0.00
Public works	277,797	38.85
Parking facilities and meters	0	0.00
Natural resources	52,925	7.40
Garbage and trash collection	186,546	26.09
Garbage disposal (landfill)	38,327	5.36

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

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	859,089	120.14
Highways and streets	845,651	118.26
Drainage	13,438	1.88
Leisure services	162,836	22.77
Parks and recreation	123,856	17.32
Libraries	38,980	5.45
Education (non-school board)	0	0.00
Community Development	74,981	10.49
Building inspection and regulation	20,763	2.90
Community development	54,218	7.58
Other General Operating	355,673	49.74

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

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	416,599	58.26
Total Construction	417,782	58.42
1 Highways and streets (Const.)	544,883	69.64
2 Parks and recreation (Const.)	255,304	59.22
3 Jail (Const.)	432,737	56.54
4 Highways and streets (Land)	244,271	33.60
5 Community development (Const.)	244,197	31.82
6 Other expenditures (Land)	147,391	20.28
7 Community development (Land)	136,518	15.18
8 Garbage and trash collection (Land)	128,161	14.92
9 Garbage and trash disposal (Land)	112,361	14.15
10 General government buildings (Land)	98,391	14.09
11 Fire department (Land)	95,119	13.42
12 Sheriffs department (Land)	82,991	11.44
13 General government buildings (Const.)	74,038	9.32
14 Ambulance service (Land)	57,908	6.97
15 Jail (Land)	34,474	4.01
16 Ambulance service (Const.)	26,557	3.62
17 Public welfare and social services (Land)	20,267	3.22
18 General administration (Land)	22,901	3.20

**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	470,000	61.66	1
General obligation bonds	252,780	34.57	1
Other long-term debt	91,867	11.84	5
Lease purchase debt	245,686	30.60	9
Short-term debt	1,034,756	133.57	9
Retired during year			
Revenue bonds	83,000	12.83	6
General obligation bonds	405,684	51.85	7
Other long-term debt	129,901	17.25	14
Lease purchase debt	162,558	22.00	19
Short-term debt	1,004,479	126.02	8
Outstanding end of year			
Revenue bonds	2,754,839	425.79	6
General obligation bonds	2,468,437	310.89	5
Other long-term debt	596,356	79.31	14
Lease purchase debt	787,617	106.61	19
Short-term debt	759,665	93.73	5
Interest paid			
Revenue bonds	78,184	12.08	6
General obligation bonds	83,795	10.71	7
Other long-term debt	21,850	2.94	13
Lease purchase debt	26,848	3.63	19
Short-term debt	27,244	3.52	9

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

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	54,140	7.57	29
Bond funds	5,700	0.80	29
All other funds	3,367,037	470.85	29

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

<b>Purpose</b>	<b>Type of issue</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
1 Jails	G.O.	6,425,000	1
2 Solid waste system	revenue bond	3,095,000	1
3 Water/sewer system	revenue bond	3,021,731	4
4 Jails	lease pool	2,605,000	2
5 Multi-purpose	G.O.	1,396,667	3
6 Multi-purpose	lease pool	1,105,537	2
7 Industrial revenue bonds	revenue bond	1,100,284	1
8 Water/sewer system	other long-term	918,418	4
9 All purposes	short-term	759,665	5
10 Highways, streets and drainage	G.O.	560,954	1
11 Public buildings	G.O.	497,090	2
12 Parks and recreation facilities	lease pool	461,550	1

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

<b>Type of fund</b>	<b>---- Revenues ----</b>		<b>---- Expenditures ----</b>	
	<b>Amount (\$)</b>	<b>Number reporting</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
Water and sewer	97,001	9	153,179	10
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	168	1	15,689	1
Solid waste system	121,551	5	120,958	5
Other enterprise funds	36,895	3	52,549	3

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

<b>Category</b>	<b>Amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	508,934	9.7%
Gross salaries and wages	1,945,370	36.9%
Total personnel expenditures	2,454,303	46.5%

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

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	1,254.47	100.0%
1 Real and personal property taxes	364.12	29.0%
2 State intergovernmental revenues	117.43	9.4%
3 Solid waste system	93.14	7.4%
4 Special purpose sales tax	84.01	6.7%
5 Other excise and special use taxes	61.59	4.9%
6 Fines, forfeits and court fees	51.07	4.1%
7 Other enterprise funds	49.06	3.9%
8 Local option sales tax	47.27	3.8%
9 Water and sewer system	43.98	3.5%
10 Ambulance charges	40.16	3.2%
11 Motor vehicle taxes	38.00	3.0%
12 Insurance premiums taxes	28.81	2.3%
13 Garbage and trash collection charges	27.76	2.2%
14 Federal intergovernmental revenues	20.68	1.6%
15 All additional revenues	19.30	1.5%
16 Other service charges	19.25	1.5%
17 Landfill fees	19.04	1.5%
18 Other local intergovernmental revenues	17.23	1.4%
19 Special assessments	15.42	1.2%
20 Fee collections of county officers	13.64	1.1%
21 Tax collection fees	12.63	1.0%
22 Receipts from sale of materials	11.73	0.9%
23 FIFA, penalties, interest and cost	10.46	0.8%
24 Public utilities taxes	10.36	0.8%
25 Parks and recreation charges	6.11	0.5%
26 Receipts from sale of real property	6.05	0.5%
27 Rents and royalties	4.38	0.3%
28 Mobile home taxes	4.21	0.3%
29 Hotel/motel tax	2.92	0.2%
30 Intangible taxes (regular and recording)	2.54	0.2%
31 Building permits	2.06	0.2%
32 Alcoholic beverage taxes	2.03	0.2%
33 Railroad equipment tax	1.94	0.2%
34 Business licenses and occupational taxes	1.79	0.1%
35 Interest earnings on investments	1.15	0.1%
36 Franchise payments taxes	1.05	0.1%
37 Other licenses, permits and fees	0.94	0.1%
38 Alcoholic beverage taxes	0.59	0.0%
39 Airport	0.58	0.0%
40 Cemetery fees	0.00	0.0%
41 Electric supply system	0.00	0.0%
42 Fire service subscription fees	0.00	0.0%
43 Gas supply system	0.00	0.0%
44 Hospital charges	0.00	0.0%
45 MARTA sales tax	0.00	0.0%
46 Parking facilities and meters	0.00	0.0%
47 State DHR health grants	0.00	0.0%

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

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	1,398.14	100.0%
1 Highways and streets	118.26	8.5%
2 Sheriff's department	106.12	7.6%
3 Solid waste system	92.68	6.6%
4 Construction (non-utility)	89.01	6.4%
5 General administration	82.86	5.9%
6 Other enterprise funds	69.88	5.0%
7 Water and sewer system	63.93	4.6%
8 Ambulance service	63.62	4.6%
9 Drainage	60.99	4.4%
10 Purchase of equipment and land	59.98	4.3%
11 Airport	53.90	3.9%
12 Other general expenditures	52.99	3.8%
13 Jail	51.60	3.7%
14 Correctional institute	51.21	3.7%
15 Garbage and trash collection	39.10	2.8%
16 Public welfare and social services	29.52	2.1%
17 County/municipal hospital	25.54	1.8%
18 General government buildings	24.03	1.7%
19 Clerk of courts	22.36	1.6%
20 Tax commissioner	21.09	1.5%
21 Tax assessor/appraiser	19.75	1.4%
22 Parks and recreation	19.48	1.4%
23 Superior court	18.03	1.3%
24 Probate court	17.57	1.3%
25 General insurance	17.47	1.2%
26 State Court	16.49	1.2%
27 Financial administration	16.06	1.1%
28 Garbage and trash disposal	13.08	0.9%
29 Public health	12.26	0.9%
30 Community development	11.13	0.8%
31 Juvenile and magistrate court	10.98	0.8%
32 Fire department	10.69	0.8%
33 Debt service costs	10.10	0.7%
34 Natural resources	8.71	0.6%
35 Building inspection and regulation	6.96	0.5%
36 Libraries	5.96	0.4%
37 Legal fees	4.37	0.3%
38 Municipal court	0.37	0.0%
39 Education (general government)	0.00	0.0%
40 Electric supply system	0.00	0.0%
41 Gas supply system	0.00	0.0%
42 Parking facilities and meters	0.00	0.0%
43 Payments to other hospitals	0.00	0.0%
44 Police department	0.00	0.0%
45 State DHR health grants	0.00	0.0%

**Consolidated Group -**  
**Number Reporting =**  
**Population Range =**  
**2014 Estimated Population =**

**T**  
**8**  
**All Groups**  
**697,902**

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	103,017,624	1,180.88
Property Taxes	29,894,733	342.68
Real and personal property taxes	22,537,131	258.34
All other property taxes	7,357,601	84.34
Sales Taxes	28,749,402	329.55
Local option sales taxes	17,842,035	204.52
MARTA tax	0	0.00
Special purpose sales tax	10,907,367	125.03
Excise and Special Use Taxes	11,601,211	132.98
Alcoholic beverage taxes	1,376,651	15.78
Insurance premiums taxes	3,422,352	39.23
Hotel/motel taxes	1,921,659	22.03
Franchise payments taxes	4,631,099	53.09
Other excise and special use taxes	249,451	2.86
Licenses, Permits and Fees	4,003,375	45.89
Intergovernmental Revenues	8,050,348	92.28
State	4,230,811	48.50
State DHR Health Grants	0	0.00
Other local funds	928,796	10.65
Federal funds	2,890,742	33.14
Service Charges and Other Revenues	20,718,554	237.50
Service charge revenues	3,605,830	41.33
Other revenues	17,112,724	196.16

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	74,181,049	850.33
Administration	12,530,436	143.64
Financial administration	1,516,983	17.39
Tax commissioner	941,574	10.79
Tax assessor/appraiser	721,059	8.27
General administration	6,525,014	74.80
General government buildings	1,489,717	17.08
General insurance	717,150	8.22
Legal fees	618,938	7.09
Public Safety and Corrections	34,069,899	390.54
Sheriff's department	9,783,299	112.15
Police department	6,916,875	79.29
Correctional institute	1,981,424	22.71
Jail	5,867,899	67.26
Fire department	9,520,402	109.13
Courts	6,288,575	72.09
Superior court	2,333,188	26.75
State court	1,098,478	12.59
Juvenile and magistrate court	1,054,464	12.09
Probate court	303,542	3.48
Clerk of courts	874,369	10.02
Municipal court	624,535	7.16
Health and Human Services	3,299,172	37.82
County/municipal hospital	0	0.00
Payments to other hospitals	1,753,066	20.10
Public health	873,177	10.01
Public welfare and social services	459,399	5.27
Ambulance service	213,530	2.45
State DHR health grants	0	0.00
Public works	409,432	4.69
Parking facilities and meters	153,847	1.76
Natural resources	187,142	2.15
Garbage and trash collection	67,216	0.77
Garbage disposal (landfill)	1,227	0.01

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

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	5,329,763	61.09
Highways and streets	4,826,657	55.33
Drainage	503,107	5.77
Leisure services	4,823,036	55.29
Parks and recreation	4,115,743	47.18
Libraries	707,293	8.11
Education (non-school board)	0	0.00
Community Development	4,640,895	53.20
Building inspection and regulation	820,486	9.41
Community development	3,820,409	43.79
Other General Operating	2,789,840	31.98

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

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	3,147,649	36.08
Total Construction	13,036,168	149.43
1 Highways and streets (Const.)	8,609,184	50.86
2 Jail (Const.)	7,153,144	41.02
3 Drainage (Const.)	4,871,864	30.28
4 Tax assessor/appraiser (Const.)	3,029,690	25.05
5 Sheriffs department (Const.)	1,776,656	14.52
6 Other expenditures (Const.)	2,281,127	14.39
7 General government buildings (Const.)	2,435,030	13.13
8 Parks and recreation (Const.)	1,941,542	11.47
9 Juvenile and magistrate court (Const.)	1,727,765	11.23
10 Highways and streets (Land)	923,850	9.65
11 Other expenditures (Land)	1,399,345	8.27
12 General administration (Land)	787,810	5.72
13 Fire department (Const.)	922,826	5.20
14 Community development (Const.)	826,538	4.88
15 Police department (Const.)	476,976	3.94

**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	12,386,667	114.47	3
General obligation bonds	0	0.00	0
Other long-term debt	94,458	7.98	1
Lease purchase debt	1,650,173	16.24	2
Short-term debt	0	0.00	0
Retired during year			
Revenue bonds	4,371,268	37.94	6
General obligation bonds	5,753,341	36.24	3
Other long-term debt	955,504	10.62	6
Lease purchase debt	372,821	3.13	3
Short-term debt	0	0.00	0
Outstanding end of year			
Revenue bonds	163,108,260	1,415.77	6
General obligation bonds	26,206,443	218.91	4
Other long-term debt	9,461,274	88.04	5
Lease purchase debt	7,755,143	57.07	5
Short-term debt	0	0.00	0
Interest paid			
Revenue bonds	7,479,017	64.92	6
General obligation bonds	1,147,094	7.23	3
Other long-term debt	298,890	3.32	6
Lease purchase debt	113,328	0.83	5
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	8,466,834	73.49	6
Bond funds	37,639,292	203.03	3
General/other funds	83,033,411	951.81	8

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

<b>Purpose</b>	<b>Type of issue</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer system	revenue bond	178,120,772	4
2 All other	revenue bond	58,362,647	4
3 Jails	G.O.	47,880,000	1
4 Multi-purpose	G.O.	28,408,811	2
5 Water/sewer system	other long-term	13,827,585	3
6 Multi-purpose	lease pool	13,452,000	1
7 All other	lease pool	5,127,458	4
8 Solid waste system	revenue bond	4,557,604	2
9 Fire protection	lease pool	1,518,094	1
10 All other	other long-term	1,261,807	2
11 Education	lease pool	681,525	1
12 Solid waste system	lease pool	665,335	2

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

<b>Type of fund</b>	<b>---- Revenues ----</b>		<b>---- Expenditures ----</b>	
	<b>Amount (\$)</b>	<b>Number reporting</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
Water and sewer	16,179,422	5	19,837,024	5
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	2,453,132	3	2,501,158	3
Solid waste system	7,350,031	7	7,743,243	6
Other enterprise funds	2,313,467	5	5,649,361	5

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

<b>Category</b>	<b>Amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	17,841,501	24.1%
Gross salaries and wages	40,820,593	55.0%
Total personnel expenditures	58,662,094	79.1%

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

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	1,867.27	100.0%
1 Water and sewer system	381.69	20.4%
2 Real and personal property taxes	258.34	13.8%
3 Local option sales tax	204.52	11.0%
4 Special purpose sales tax	125.03	6.7%
5 Interest earnings on investments	112.49	6.0%
6 Solid waste system	85.71	4.6%
7 Franchise payments taxes	74.54	4.0%
8 Public utilities taxes	59.27	3.2%
9 Insurance premiums taxes	50.33	2.7%
10 Other service charges	48.64	2.6%
11 State intergovernmental revenues	48.50	2.6%
12 Airport	41.21	2.2%
13 Fines, forfeits and court fees	37.03	2.0%
14 Motor vehicle taxes	36.38	1.9%
15 All additional revenues	34.28	1.8%
16 Federal intergovernmental revenues	34.04	1.8%
17 Business licenses and occupational taxes	31.00	1.7%
18 Other enterprise funds	27.24	1.5%
19 Garbage and trash collection charges	23.59	1.3%
20 Hotel/motel tax	22.70	1.2%
21 Alcoholic beverage taxes	15.78	0.8%
22 Tax collection fees	13.89	0.7%
23 Other local intergovernmental revenues	10.87	0.6%
24 Ambulance charges	10.33	0.6%
25 Fee collections of county officers	9.30	0.5%
26 Parking facilities and meters	8.02	0.4%
27 Fire service subscription fees	7.44	0.4%
28 Parks and recreation charges	7.40	0.4%
29 FIFA, penalties, interest and cost	7.24	0.4%
30 Special assessments	6.48	0.3%
31 Alcoholic beverage taxes	6.05	0.3%
32 Rents and royalties	5.29	0.3%
33 Building permits	5.22	0.3%
34 Other licenses, permits and fees	4.80	0.3%
35 Intangible taxes (regular and recording)	4.11	0.2%
36 Other excise and special use taxes	2.94	0.2%
37 Receipts from sale of materials	2.41	0.1%
38 Landfill fees	1.11	0.1%
39 Mobile home taxes	0.71	0.0%
40 Receipts from sale of real property	0.68	0.0%
41 Railroad equipment tax	0.41	0.0%
42 Cemetery fees	0.23	0.0%
43 Electric supply system	0.00	0.0%
44 Gas supply system	0.00	0.0%
45 Hospital charges	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 State DHR health grants	0.00	0.0%

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

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	2,002.02	100.0%
1 Water and sewer system	467.98	23.4%
2 Police department	171.94	8.6%
3 Construction (non-utility)	151.38	7.6%
4 Sheriff's department	112.15	5.6%
5 Fire department	109.13	5.5%
6 Solid waste system	90.82	4.5%
7 General administration	74.80	3.7%
8 Debt service costs	72.61	3.6%
9 Payments to other hospitals	69.81	3.5%
10 Jail	68.69	3.4%
11 Other enterprise funds	66.52	3.3%
12 Highways and streets	55.33	2.8%
13 Parks and recreation	47.36	2.4%
14 Community development	44.36	2.2%
15 Airport	42.02	2.1%
16 Purchase of equipment and land	36.22	1.8%
17 Other general expenditures	32.10	1.6%
18 Correctional institute	30.07	1.5%
19 Garbage and trash collection	29.08	1.5%
20 Superior court	26.75	1.3%
21 Financial administration	17.86	0.9%
22 General insurance	17.68	0.9%
23 General government buildings	17.08	0.9%
24 Legal fees	14.95	0.7%
25 State Court	12.98	0.6%
26 Drainage	12.51	0.6%
27 Juvenile and magistrate court	12.09	0.6%
28 Libraries	11.38	0.6%
29 Tax commissioner	10.79	0.5%
30 Municipal court	10.50	0.5%
31 Clerk of courts	10.06	0.5%
32 Public health	10.01	0.5%
33 Building inspection and regulation	9.44	0.5%
34 Ambulance service	8.28	0.4%
35 Tax assessor/appraiser	8.27	0.4%
36 Public welfare and social services	5.27	0.3%
37 Parking facilities and meters	3.82	0.2%
38 Garbage and trash disposal	3.71	0.2%
39 Probate court	3.50	0.2%
40 Natural resources	2.75	0.1%
41 County/municipal hospital	0.00	0.0%
42 Education (general government)	0.00	0.0%
43 Electric supply system	0.00	0.0%
44 Gas supply system	0.00	0.0%
45 State DHR health grants	0.00	0.0%

## Appendix A: Glossary

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### General Items

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

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

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

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

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

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

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

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

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

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

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### Terms Used in Table 9

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**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.

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### Terms Used in Table 10

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**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 tax
  - MARTA tax <sup>1</sup>
  - Special purpose sales tax
- Excise and Special Use Tax
  - Alcoholic beverage taxes
  - Insurance premiums taxes
  - Hotel/motel tax
  - Franchise payments taxes
  - Other excise and special use taxes
- Licenses and Permits Revenues
  - Business licenses and occupational taxes
  - Alcoholic beverage licenses
  - Building permits
  - Other licenses, permits and fees
- Intergovernmental Revenues, by Type
  - Payments in lieu of taxes
  - General public purpose grants
  - Fuel, oil and road mileage
  - Road, street and bridge funds (DOT contracts)
  - Water/wastewater grants
  - Solid waste grants
  - Revenues of county boards of health
  - Crime and corrections grants
  - Community Development Block Grants
  - Public welfare grants
  - Real estate transfer tax
  - Other intergovernmental revenues
- Intergovernmental Revenues, by Source
  - State
  - Other local governments
  - Federal
  - DHR physical and mental health grants
- 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
  - Tax commissioner
  - Tax assessor/appraiser
  - General administration
  - General government buildings
  - General insurance
  - Legal fees
- Courts
  - Superior court
  - State court
  - Juvenile and magistrate court
  - Probate court
  - Clerk of courts
  - Municipal court<sup>2</sup>
- Public Safety and Corrections
  - Sheriff's department
  - Police department
  - Correctional institute
  - Jail
  - Fire department
- Community Development
  - Community development
  - Building inspection and regulation
- Highways
  - Highways, roads and bridges
  - Drainage
- Health and Human Service
  - County hospital
  - Payments to other hospitals
  - Public health
  - Public welfare
  - Ambulance service
  - DHR physical and mental health grants

### Leisure Services

<sup>1</sup> DeKalb and Fulton Counties only

<sup>2</sup> Consolidated governments only

Parks and recreation  
Libraries  
Public Works  
Parking facilities  
Natural resources  
Garbage and trash collection  
Garbage and trash disposal (landfill)

Education  
Expended by general government

Other Expenditures

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**Enterprise Fund Expenditures**

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By Purpose

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

By Type of Expenditure

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

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**Personnel Expenditures**

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

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**Intergovernmental Expenditures**

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By Purpose

Parks and recreation  
Jails  
Fire protection  
Police protection  
Public health  
Hospitals  
Libraries  
Public welfare  
Garbage and trash collection

Garbage and trash disposal  
Highways, streets and drainage  
Water/sewer system  
Electric supply system  
Gas supply system  
Public transit  
Airport  
Other purposes

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**Debt**

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Bond Debt, by Purpose

Airport  
Education (non-school board)  
Electric utility system  
Fire protection  
Gas utility system  
Industrial revenue bonds  
Law enforcement and corrections  
Multi-purpose  
Parks and recreation facilities  
Public buildings  
Public transit system  
Solid waste systems  
Streets, roads and highways  
Water system  
Other

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

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

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

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

Cash and Investment Assets Held, by Type

Sinking funds  
Bond funds  
Held in other funds

**Appendix C: Index to County and Consolidated Governments**

County	2014 Population	Group	RLGF reporting period	County	2014 Population	Group	RLGF reporting period
1 Appling County	18,540	D	2014	49 Douglas County	138,776	A	2014
2 Athens-Clarke CG *	120,938	A	2014	50 Early County	10,491	E	2014
3 Atkinson County	8,223	F	2014	51 Echols County CG *	4,003	F	2014
4 Augusta/Richmond CG *	201,368	A	2014	52 Effingham County	55,423	B	2014
5 Bacon County	11,281	E	2014	53 Elbert County	19,438	D	2014
6 Baker County	3,255	F	2014	54 Emanuel County	22,755	D	2014
7 Baldwin County	45,909	C	2014	55 Evans County	10,898	E	2014
8 Banks County	18,295	D	2014	56 Fannin County	23,753	D	2014
9 Barrow County	73,240	B	2014	57 Fayette County	109,664	A	2014
10 Bartow County	101,736	A	2014	58 Floyd County	96,063	B	2014
11 Ben Hill County	17,464	D	2014	59 Forsyth County	204,302	A	2014
12 Berrien County	18,700	D	2014	60 Franklin County	22,264	D	2014
13 Bleckley County	12,795	E	2014	61 Fulton County	996,319	A	2014
14 Brantley County	18,417	D	2014	62 Georgetown-Quitman CG	2,315	F	2014
15 Brooks County	15,418	D	2014	63 Gilmer County	28,829	C	2014
16 Bryan County	33,906	C	2014	64 Glascock County	3,053	F	2014
17 Bulloch County	72,087	B	2014	65 Glynn County	82,175	B	2014
18 Burke County	22,709	D	2014	66 Gordon County	56,047	B	2014
19 Butts County	23,368	D	2014	67 Grady County	25,359	C	2014
20 Calhoun County	6,463	F	2014	68 Greene County	16,490	D	2014
21 Camden County	52,027	B	2014	69 Gwinnett County	877,922	A	2014
22 Candler County	10,888	E	2014	70 Habersham County	43,752	C	2014
23 Carroll County	114,093	A	2014	71 Hall County	190,761	A	2014
24 Catoosa County	65,621	B	2014	72 Hancock County	8,509	F	2014
25 Charlton County	12,897	E	2014	73 Haralson County	28,641	C	2014
26 Chatham County	283,379	A	2014	74 Harris County	32,876	C	2014
27 Chattooga County	24,939	D	2014	75 Hart County	25,377	C	2014
28 Cherokee County	230,985	A	2014	76 Heard County	11,603	E	2014
29 Clay County	3,102	F	2014	77 Henry County	213,869	A	2014
30 Clayton County	267,542	A	2014	78 Houston County	149,111	A	2014
31 Clinch County	6,831	F	2014	79 Irwin County	9,104	F	2014
32 Cobb County	730,981	A	2014	80 Jackson County	61,870	B	2014
33 Coffee County	42,811	C	2014	81 Jasper County	13,432	E	2014
34 Colquitt County	46,102	C	2014	82 Jeff Davis County	14,859	E	2014
35 Columbia County	139,257	A	2014	83 Jefferson County	16,272	D	2014
36 Columbus/Muscogee CG	200,887	A	2014	84 Jenkins County	9,125	F	2014
37 Cook County	17,214	D	2014	85 Johnson County	9,701	F	2014
38 Coweta County	135,571	A	2014	86 Jones County	28,787	C	2014
39 Crawford County	12,387	E	2014	87 Lamar County	18,207	D	2014
40 Crisp County	22,934	D	2014	88 Lanier County	10,373	E	2014
41 Cusseta-Chattahoochee C	11,837	E	2014	89 Laurens County	47,851	C	2014
42 Dade County	16,389	D	2014	90 Lee County	29,191	C	2014
43 Dawson County	22,957	D	2014	91 Liberty County	65,198	B	2014
44 Decatur County	27,220	C	2014	92 Lincoln County	7,622	F	2014
45 DeKalb County	722,161	A	2014	93 Long County	17,113	D	2014
46 Dodge County	20,976	D	2014	94 Lowndes County	113,523	A	2014
47 Dooley County	14,188	E	2014	95 Lumpkin County	31,176	C	2014
48 Dougherty County	92,407	B	2014	96 Macon County	13,792	E	2014

NR - No report submitted

\* - Consolidated county/city government

**Appendix C: Index to County and Consolidated Governments**

County	2014 Population	Group	RLGF reporting period	County	2014 Population	Group	RLGF reporting period
97 Macon-Bibb County *	153,905	A	2014	145 Upson County	26,256	C	2014
98 Madison County	28,312	C	2014	146 Walker County	68,218	B	2014
99 Marion County	8,797	F	NR	147 Walton County	87,615	B	2014
100 McDuffie County	21,370	D	2014	148 Ware County	35,515	C	2014
101 McIntosh County	14,214	E	2014	149 Warren County	5,520	F	2014
102 Meriwether County	21,198	D	2014	150 Washington County	20,635	D	2014
103 Miller County	5,958	F	2014	151 Wayne County	29,949	C	2014
104 Mitchell County	22,771	D	2014	152 Webster County Unified *	2,649	F	2014
105 Monroe County	27,051	C	NR	153 Wheeler County	7,995	F	2014
106 Montgomery County	8,991	F	2014	154 White County	27,970	C	2014
107 Morgan County	17,956	D	2014	155 Whitfield County	103,542	A	2014
108 Murray County	39,410	C	2014	156 Wilcox County	8,847	F	2014
109 Newton County	103,675	A	2014	157 Wilkes County	9,940	F	2014
110 Oconee County	35,093	C	2014	158 Wilkinson County	9,326	F	2014
111 Oglethorpe County	14,673	E	2014	159 Worth County	20,940	D	2014
112 Paulding County	148,987	A	2014				
113 Peach County	26,922	C	2014				
114 Pickens County	29,997	C	2014				
115 Pierce County	18,991	D	2014				
116 Pike County	17,784	D	2014				
117 Polk County	41,133	C	2014				
118 Pulaski County	11,483	E	2014				
119 Putnam County	21,192	D	2014				
120 Rabun County	16,243	D	2014				
121 Randolph County	7,313	F	2014				
122 Rockdale County	87,754	B	2014				
123 Schley County	5,163	F	2014				
124 Screven County	14,085	E	NR				
125 Seminole County	8,686	F	2014				
126 Spalding County	63,988	B	2014				
127 Stephens County	25,480	C	2014				
128 Stewart County	5,744	F	2014				
129 Sumter County	31,232	C	2014				
130 Talbot County	6,390	F	2014				
131 Taliaferro County	1,693	F	2014				
132 Tattnall County	25,224	C	2014				
133 Taylor County	8,442	F	2014				
134 Telfair County	16,518	D	2014				
135 Terrell County	9,132	F	2014				
136 Thomas County	44,959	C	2014				
137 Tift County	40,704	C	2014				
138 Toombs County	27,282	C	2014				
139 Towns County	11,098	E	2014				
140 Treutlen County	6,778	F	2014				
141 Troup County	69,469	B	2014				
142 Turner County	8,153	F	2014				
143 Twiggs County	8,320	F	2014				
144 Union County	21,984	D	2014				

NR - No report submitted

\* - Consolidated county/city government