



GEORGIA LOCAL GOVERNMENT FINANCES

2014 COUNTY/CONSOLIDATED GOVERNMENT FISCAL PLANNING GUIDE



Georgia Department of Community Affairs

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GEORGIA LOCAL GOVERNMENT FINANCE

2014 COUNTY AND CONSOLIDATED GOVERNMENTS FISCAL PLANNING GUIDE (2013 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 2014 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 2013 only. A government's fiscal year for the twelve months ending in January, 2013, is a 2013 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 2013 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 2013 and submitted to DCA. Appendix B of this report provides the structure of data categories to be used in compiling the survey data to the form used in the tables.

A Word About The Tables

Each set of tables is preceded by a brief profile showing the number of counties in the group, their

population range, and the total population of the group.

Table	Contents
1	General Revenues by Source
2	General Operating Expenditures by Category
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Per capita and average amounts, as defined below, are the primary yardsticks used in the tables to compare the finances of jurisdictions of similar size. These numbers are merely ways to compare revenues and expenditures: they are not goals or recommended levels or amounts to achieve.

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

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

The “Fine Print”

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

Appendix B outlines the structure of local finances employed by the Department of Community Affairs. It shows what items combine or form larger categories or classes of data. Second, a “Glossary” is included. Terms and usage likely to create confusion are explained.

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

Feedback

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

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

Group	Population range	Number in group	Number reporting
A	100,000 and Above	22	22
B	50,000 - 99,999	16	16
C	25,000 - 49,999	33	31
D	15,000 - 24,999	34	33
E	10,000 - 14,999	18	17
F	Less than 10,000	29	27
Total	All counties	152 *	146

Population ranges are based upon estimated amounts for the year 2013 obtained from the Bureau of the Census.

* The FY2013 seven governments of Athens-Clarke County, Augusta-Richmond County, Columbus-Muscogee County, Cusseta-Chattahoochee County, Echols County, Georgetown-Quitman County, and Webster Unified are surveyed as consolidated governments and are reported in that section of this report. The Macon-Bibb Consolidated government took effect in 2014, and thus their separate 2013 reports are reflected in this guide. Due to the limited number of consolidated governments, population groups are not prepared for these governments.

County Group - T
Number Reporting = 146
Population Range = All Groups
2013 Estimated Population = 9,342,981

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	52,367,401	818.33
Property Taxes	23,463,919	366.66
Real and personal property taxes	18,647,015	291.39
All other property taxes	4,816,904	75.27
Sales Taxes	11,100,975	173.47
Local option sales taxes	4,198,964	65.62
MARTA tax	0	0.00
Special purpose sales tax	6,902,011	107.86
Excise and Special Use Taxes	2,728,130	42.63
Alcoholic beverage taxes	280,532	4.38
Insurance premiums taxes	1,738,712	27.17
Hotel/motel taxes	289,028	4.52
Franchise payments taxes	327,481	5.12
Other excise and special use taxes	92,378	1.44
Licenses, Permits and Fees	1,001,580	15.65
Intergovernmental Revenues	3,495,750	54.63
State	1,844,781	28.83
State DHR Health Grants	0	0.00
Other local funds	410,471	6.41
Federal funds	1,240,498	19.38
Service Charges and Other Revenues	10,577,046	165.28
Service charge revenues	2,522,125	39.41
Other revenues	8,054,921	125.87

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	39,519,153	617.55
Administration	7,994,873	124.93
Financial administration	636,711	9.88
Tax commissioner	728,230	11.30
Tax assessor/appraiser	660,995	10.26
General administration	3,162,533	49.08
General government buildings	953,494	14.80
General insurance	1,494,104	23.19
Legal fees	413,943	6.42
Public Safety and Corrections	13,670,719	213.63
Sheriff's department	4,619,321	71.69
Police department	1,733,413	26.90
Correctional institute	534,338	8.29
Jail	3,485,955	54.10
Fire department	3,391,973	52.64
Courts	4,058,952	63.43
Superior court	1,677,150	26.03
State court	564,156	8.76
Juvenile and magistrate court	758,663	11.77
Probate court	304,903	4.73
Clerk of courts	756,975	11.75
Municipal court	25,097	0.39
Health and Human Services	3,290,667	51.42
County/municipal hospital	370,642	5.75
Payments to other hospitals	38,537	0.60
Public health	910,928	14.04
Public welfare and social services	1,079,059	16.75
Ambulance service	920,476	14.29
State DHR health grants	0	0.00
Public works	388,149	6.07
Parking facilities and meters	1,285	0.02
Natural resources	106,053	1.65
Garbage and trash collection	165,296	2.57
Garbage disposal (landfill)	118,191	1.83

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

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	2,961,975	46.29
Highways and streets	2,931,748	45.50
Drainage	50,654	0.79
Leisure services	2,043,690	31.94
Parks and recreation	1,244,616	19.32
Libraries	813,168	12.62
Education (non-school board)	11,695	0.18
Community Development	999,061	15.61
Building inspection and regulation	388,704	6.03
Community development	617,248	9.58
Other General Operating	4,127,724	64.06

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

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	2,410,097	37.40
Total Construction	3,457,489	53.66
1 Highways and streets (Const.)	2,793,796	36.07
2 Jail (Const.)	1,480,235	23.35
3 Other expenditures (Const.)	795,839	16.70
4 General government buildings (Const.)	1,269,089	13.84
5 Highways and streets (Land)	669,853	11.73
6 Education - general govt. (Land)	295,260	8.13
7 Other expenditures (Land)	602,820	7.54
8 Financial administration (Const.)	97,326	7.34
9 Parks and recreation (Land)	532,281	7.06
10 Parks and recreation (Const.)	827,724	6.74
11 Libraries (Const.)	1,510,879	6.55
12 Ambulance service (Const.)	248,428	6.36
13 Garbage and trash disposal (Land)	74,857	5.92
14 General administration (Const.)	686,636	5.81
15 Fire department (Const.)	741,684	5.60

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	44,312,250	203.36	12
General obligation bonds	8,743,547	158.84	10
Other long-term debt	1,652,436	26.03	28
Lease purchase debt	1,196,275	21.75	56
Short-term debt	9,699,299	124.97	37
Retired during year			
Revenue bonds	13,632,621	108.25	48
General obligation bonds	4,524,641	40.91	56
Other long-term debt	615,398	7.87	73
Lease purchase debt	906,949	13.35	107
Short-term debt	10,164,732	134.04	38
Outstanding end of year			
Revenue bonds	81,901,867	606.87	43
General obligation bonds	24,017,062	214.96	56
Other long-term debt	7,977,123	105.79	74
Lease purchase debt	4,758,322	67.77	99
Short-term debt	4,914,167	67.11	19
Interest paid			
Revenue bonds	3,212,922	25.78	47
General obligation bonds	1,174,493	10.96	61
Other long-term debt	279,331	3.42	68
Lease purchase debt	195,360	2.90	103
Short-term debt	49,944	0.96	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	6,632,610	45.97	35
Bond funds	32,959,899	190.59	26
General/other funds	35,964,097	568.70	142

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

Purpose	Type of issue	Amount (\$)	Number reporting
1 Water/sewer system	revenue bond	94,934,988	33
2 Parks and recreation facilities	G.O.	28,551,826	6
3 Public buildings	G.O.	24,093,510	16
4 Jails	G.O.	23,015,989	6
5 Multi-purpose	G.O.	19,664,485	20
6 Industrial revenue bonds	revenue bond	16,860,235	9
7 All other	revenue bond	16,215,037	13
8 Highways, streets and drainage	G.O.	12,142,109	9
9 Jails	lease pool	11,910,148	11
10 Water/sewer system	other long-term	10,545,405	32
11 All other	G.O.	8,612,246	14
12 Fire protection	G.O.	6,637,137	3

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

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	7,421,802	50	7,270,911	50
Electric supply	4,004	1	0	0
Gas supply	2,944	1	2,382	1
Airport	141,290	17	216,831	17
Solid waste system	1,356,699	69	1,310,209	72
Other enterprise funds	950,390	50	791,527	46

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	7,264,740	18.3%
Gross salaries and wages	14,546,742	36.6%
Total personnel expenditures	21,811,482	54.8%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	1,197.24	100.0%
1 Real and personal property taxes	291.39	24.3%
2 Water and sewer system	181.99	15.2%
3 Special purpose sales tax	133.70	11.2%
4 Local option sales tax	86.57	7.2%
5 Interest earnings on investments	45.08	3.8%
6 All additional revenues	41.49	3.5%
7 Motor vehicle taxes	36.56	3.1%
8 Fines, forfeits and court fees	31.50	2.6%
9 State intergovernmental revenues	28.97	2.4%
10 Solid waste system	27.30	2.3%
11 Insurance premiums taxes	27.17	2.3%
12 Other enterprise funds	26.29	2.2%
13 Federal intergovernmental revenues	21.17	1.8%
14 Ambulance charges	19.95	1.7%
15 Public utilities taxes	18.13	1.5%
16 Other service charges	18.13	1.5%
17 Garbage and trash collection charges	16.34	1.4%
18 Gas supply system	15.71	1.3%
19 Tax collection fees	12.64	1.1%
20 Landfill fees	12.30	1.0%
21 Business licenses and occupational taxes	9.14	0.8%
22 Fire service subscription fees	8.42	0.7%
23 Intangible taxes (regular and recording)	8.21	0.7%
24 Other local intergovernmental revenues	7.86	0.7%
25 FIFA, penalties, interest and cost	7.79	0.7%
26 Special assessments	6.71	0.6%
27 Franchise payments taxes	6.60	0.6%
28 Hotel/motel tax	5.88	0.5%
29 Airport	5.74	0.5%
30 Rents and royalties	4.73	0.4%
31 Alcoholic beverage taxes	4.46	0.4%
32 Receipts from sale of materials	4.44	0.4%
33 Parks and recreation charges	4.29	0.4%
34 Building permits	3.94	0.3%
35 Fee collections of county officers	3.93	0.3%
36 Other excise and special use taxes	3.09	0.3%
37 Hospital charges	2.99	0.2%
38 Other licenses, permits and fees	2.08	0.2%
39 Receipts from sale of real property	1.49	0.1%
40 Alcoholic beverage taxes	1.30	0.1%
41 Mobile home taxes	1.03	0.1%
42 Parking facilities and meters	0.49	0.0%
43 Railroad equipment tax	0.29	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

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	1,175.98	100.0%
1 Water and sewer system	183.52	15.6%
2 Sheriff's department	73.89	6.3%
3 Other general expenditures	67.31	5.7%
4 Construction (non-utility)	63.30	5.4%
5 Jail	56.98	4.8%
6 Fire department	54.53	4.6%
7 Police department	53.96	4.6%
8 General administration	50.66	4.3%
9 Highways and streets	47.02	4.0%
10 County/municipal hospital	46.67	4.0%
11 Purchase of equipment and land	38.85	3.3%
12 General insurance	30.57	2.6%
13 Debt service costs	28.09	2.4%
14 Solid waste system	27.44	2.3%
15 Superior court	26.94	2.3%
16 Ambulance service	23.68	2.0%
17 Other enterprise funds	23.38	2.0%
18 Correctional institute	22.01	1.9%
19 Garbage and trash collection	20.79	1.8%
20 Parks and recreation	20.29	1.7%
21 Public welfare and social services	17.51	1.5%
22 General government buildings	15.46	1.3%
23 Public health	14.62	1.2%
24 State Court	13.55	1.2%
25 Libraries	13.27	1.1%
26 Clerk of courts	12.90	1.1%
27 Gas supply system	12.62	1.1%
28 Juvenile and magistrate court	12.15	1.0%
29 Tax commissioner	11.66	1.0%
30 Financial administration	10.84	0.9%
31 Garbage and trash disposal	10.78	0.9%
32 Tax assessor/appraiser	10.68	0.9%
33 Community development	10.43	0.9%
34 Airport	9.18	0.8%
35 Legal fees	8.50	0.7%
36 Building inspection and regulation	6.73	0.6%
37 Education (general government)	5.70	0.5%
38 Probate court	4.88	0.4%
39 Payments to other hospitals	4.48	0.4%
40 Municipal court	4.41	0.4%
41 Drainage	3.24	0.3%
42 Natural resources	2.21	0.2%
43 Parking facilities and meters	0.26	0.0%
44 Electric supply system	0.00	0.0%
45 State DHR health grants	0.00	0.0%

County Group - A
Number Reporting = 22
Population Range = 100,000 and Above
2013 Estimated Population = 6,132,510

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	239,641,370	859.70
Property Taxes	107,867,762	386.97
Real and personal property taxes	86,105,945	308.90
All other property taxes	21,761,817	78.07
Sales Taxes	46,105,435	165.40
Local option sales taxes	17,062,031	61.21
MARTA tax	0	0.00
Special purpose sales tax	29,043,403	104.19
Excise and Special Use Taxes	11,866,110	42.57
Alcoholic beverage taxes	1,287,101	4.62
Insurance premiums taxes	7,287,560	26.14
Hotel/motel taxes	1,419,943	5.09
Franchise payments taxes	1,709,058	6.13
Other excise and special use taxes	162,447	0.58
Licenses, Permits and Fees	5,743,662	20.61
Intergovernmental Revenues	14,618,977	52.44
State	6,327,396	22.70
State DHR Health Grants	0	0.00
Other local funds	1,676,033	6.01
Federal funds	6,615,548	23.73
Service Charges and Other Revenues	53,439,425	191.71
Service charge revenues	8,846,477	31.74
Other revenues	44,592,948	159.97

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	177,065,815	635.21
Administration	38,122,944	136.76
Financial administration	2,873,687	9.84
Tax commissioner	3,053,081	10.45
Tax assessor/appraiser	2,541,263	8.70
General administration	15,707,434	53.79
General government buildings	4,333,925	14.84
General insurance	9,371,649	32.09
Legal fees	2,057,283	7.04
Public Safety and Corrections	60,886,675	218.43
Sheriff's department	18,860,357	64.58
Police department	10,901,225	37.33
Correctional institute	1,937,624	6.64
Jail	14,341,109	49.11
Fire department	17,745,726	60.77
Courts	19,201,956	68.89
Superior court	9,067,137	31.05
State court	3,266,422	11.19
Juvenile and magistrate court	3,449,727	11.81
Probate court	863,563	2.96
Clerk of courts	3,296,279	11.29
Municipal court	173,206	0.59
Health and Human Services	13,729,688	49.25
County/municipal hospital	2,380,952	8.15
Payments to other hospitals	71,429	0.24
Public health	3,862,821	13.23
Public welfare and social services	5,995,546	20.53
Ambulance service	2,072,735	7.10
State DHR health grants	0	0.00
Public works	339,153	1.22
Parking facilities and meters	8,873	0.03
Natural resources	194,158	0.66
Garbage and trash collection	56,559	0.19
Garbage disposal (landfill)	95,713	0.33

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

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	10,571,675	37.93
Highways and streets	10,918,191	37.39
Drainage	156,897	0.54
Leisure services	9,415,141	33.78
Parks and recreation	5,270,660	18.05
Libraries	4,592,821	15.73
Education (non-school board)	0	0.00
Community Development	4,681,073	16.79
Building inspection and regulation	1,764,842	6.04
Community development	3,139,139	10.75
Other General Operating	21,075,486	72.17

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

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	10,536,088	36.08
Total Construction	14,208,948	48.66
1 Highways and streets (Const.)	12,120,452	37.84
2 Jail (Const.)	2,752,660	16.29
3 Highways and streets (Land)	2,608,462	11.92
4 Parks and recreation (Land)	2,514,172	8.74
5 General government buildings (Const.)	2,462,826	6.71
6 Libraries (Const.)	3,592,403	6.45
7 General administration (Land)	1,598,382	5.48
8 Other expenditures (Land)	1,448,658	5.35
9 Parks and recreation (Const.)	2,032,957	5.10
10 Fire department (Land)	1,498,076	4.94
11 General administration (Const.)	1,401,776	4.87
12 Fire department (Const.)	1,270,120	4.11
13 Public welfare and social services (Const.)	1,787,188	3.03
14 General government buildings (Land)	684,186	2.55
15 Sheriffs department (Const.)	1,023,241	2.46
16 Police department (Land)	1,286,256	2.30
17 Community development (Land)	741,796	2.24
18 Sheriffs department (Land)	576,028	2.01

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

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	66,295,833	167.70	6
General obligation bonds	28,358,000	191.17	2
Other long-term debt	2,396,313	8.35	4
Lease purchase debt	3,778,087	10.88	5
Short-term debt	49,441,257	130.84	6
Retired during year			
Revenue bonds	38,490,616	112.62	14
General obligation bonds	11,829,883	35.69	15
Other long-term debt	1,228,980	3.69	12
Lease purchase debt	1,809,977	6.68	18
Short-term debt	54,357,175	143.85	6
Outstanding end of year			
Revenue bonds	238,270,979	662.94	13
General obligation bonds	65,442,058	204.17	16
Other long-term debt	27,237,769	77.57	11
Lease purchase debt	18,683,878	67.14	17
Short-term debt	24,049,181	69.02	3
Interest paid			
Revenue bonds	10,278,661	29.07	13
General obligation bonds	3,077,229	9.60	16
Other long-term debt	773,353	2.32	12
Lease purchase debt	879,167	3.03	16
Short-term debt	196,826	0.67	4

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

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	8,252,084	29.60	22
Bond funds	35,917,116	128.85	22
All other funds	166,228,331	596.33	22

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

Purpose	Type of issue	Amount (\$)	Number reporting
1 Water/sewer system	revenue bond	256,423,380	11
2 Public buildings	G.O.	57,923,382	5
3 Multi-purpose	G.O.	51,172,930	6
4 Jails	G.O.	42,562,338	3
5 Parks and recreation facilities	G.O.	40,142,738	4
6 Water/sewer system	other long-term	38,254,836	6
7 All other	revenue bond	33,761,000	5
8 Industrial revenue bonds	revenue bond	30,959,167	3
9 Highways, streets and drainage	G.O.	25,814,317	4
10 All purposes	short-term	24,049,181	3
11 Jails	lease pool	23,684,735	4
12 Solid waste system	other long-term	18,232,943	2

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

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	45,065,128	14	45,083,033	13
Electric supply	26,573	1	0	0
Gas supply	0	0	0	0
Airport	724,064	6	834,787	5
Solid waste system	6,339,450	18	5,795,193	18
Other enterprise funds	5,206,063	13	3,891,567	12

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	36,837,099	19.9%
Gross salaries and wages	61,698,364	33.3%
Total personnel expenditures	98,535,463	53.1%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	1,239.74	100.0%
1 Real and personal property taxes	308.90	24.9%
2 Water and sewer system	206.95	16.7%
3 Special purpose sales tax	147.68	11.9%
4 Local option sales tax	89.73	7.2%
5 Interest earnings on investments	67.59	5.5%
6 All additional revenues	52.58	4.2%
7 Motor vehicle taxes	38.44	3.1%
8 Fines, forfeits and court fees	30.92	2.5%
9 Other enterprise funds	29.37	2.4%
10 Insurance premiums taxes	26.14	2.1%
11 Solid waste system	25.65	2.1%
12 Federal intergovernmental revenues	24.16	1.9%
13 State intergovernmental revenues	22.70	1.8%
14 Other service charges	14.77	1.2%
15 Public utilities taxes	14.10	1.1%
16 Ambulance charges	13.94	1.1%
17 Tax collection fees	12.58	1.0%
18 Business licenses and occupational taxes	12.57	1.0%
19 Landfill fees	10.25	0.8%
20 Intangible taxes (regular and recording)	10.19	0.8%
21 Franchise payments taxes	8.48	0.7%
22 FIFA, penalties, interest and cost	7.53	0.6%
23 Other local intergovernmental revenues	6.99	0.6%
24 Special assessments	6.81	0.5%
25 Fire service subscription fees	6.66	0.5%
26 Hotel/motel tax	5.55	0.4%
27 Receipts from sale of materials	5.18	0.4%
28 Rents and royalties	5.13	0.4%
29 Airport	5.03	0.4%
30 Alcoholic beverage taxes	4.62	0.4%
31 Building permits	4.56	0.4%
32 Parks and recreation charges	3.63	0.3%
33 Fee collections of county officers	2.74	0.2%
34 Other licenses, permits and fees	2.40	0.2%
35 Alcoholic beverage taxes	1.56	0.1%
36 Receipts from sale of real property	1.16	0.1%
37 Other excise and special use taxes	1.09	0.1%
38 Parking facilities and meters	0.52	0.0%
39 Garbage and trash collection charges	0.40	0.0%
40 Mobile home taxes	0.36	0.0%
41 Railroad equipment tax	0.12	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

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	1,153.96	100.0%
1 Water and sewer system	209.81	18.2%
2 Other general expenditures	75.60	6.6%
3 Sheriff's department	67.66	5.9%
4 Fire department	63.66	5.5%
5 Construction (non-utility)	58.22	5.0%
6 General administration	56.35	4.9%
7 Police department	53.51	4.6%
8 Jail	52.36	4.5%
9 County/municipal hospital	50.80	4.4%
10 Highways and streets	39.17	3.4%
11 Purchase of equipment and land	37.80	3.3%
12 General insurance	37.01	3.2%
13 Debt service costs	33.57	2.9%
14 Superior court	32.53	2.8%
15 Solid waste system	23.13	2.0%
16 Other enterprise funds	22.75	2.0%
17 Public welfare and social services	21.51	1.9%
18 Parks and recreation	19.28	1.7%
19 Libraries	16.48	1.4%
20 Correctional institute	15.75	1.4%
21 State Court	15.57	1.3%
22 General government buildings	15.55	1.3%
23 Public health	13.86	1.2%
24 Ambulance service	12.81	1.1%
25 Juvenile and magistrate court	12.38	1.1%
26 Clerk of courts	12.27	1.1%
27 Community development	11.26	1.0%
28 Tax commissioner	10.95	0.9%
29 Financial administration	10.51	0.9%
30 Legal fees	9.41	0.8%
31 Tax assessor/appraiser	9.12	0.8%
32 Building inspection and regulation	6.49	0.6%
33 Airport	6.04	0.5%
34 Garbage and trash collection	5.27	0.5%
35 Municipal court	4.46	0.4%
36 Garbage and trash disposal	3.21	0.3%
37 Probate court	3.10	0.3%
38 Drainage	2.09	0.2%
39 Payments to other hospitals	1.48	0.1%
40 Natural resources	0.95	0.1%
41 Parking facilities and meters	0.26	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
2013 Estimated Population = 1,138,897

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	50,807,899	713.78
Property Taxes	22,261,345	312.74
Real and personal property taxes	17,640,167	247.82
All other property taxes	4,621,178	64.92
Sales Taxes	12,843,590	180.44
Local option sales taxes	5,142,931	72.25
MARTA tax	0	0.00
Special purpose sales tax	7,700,659	108.18
Excise and Special Use Taxes	2,957,110	41.54
Alcoholic beverage taxes	330,485	4.64
Insurance premiums taxes	1,924,929	27.04
Hotel/motel taxes	327,367	4.60
Franchise payments taxes	344,823	4.84
Other excise and special use taxes	29,507	0.41
Licenses, Permits and Fees	450,754	6.33
Intergovernmental Revenues	3,764,913	52.89
State	2,232,175	31.36
State DHR Health Grants	0	0.00
Other local funds	551,031	7.74
Federal funds	981,707	13.79
Service Charges and Other Revenues	8,530,187	119.84
Service charge revenues	3,676,149	51.65
Other revenues	4,854,038	68.19

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	40,587,180	570.20
Administration	6,231,570	87.55
Financial administration	550,191	7.73
Tax commissioner	803,383	11.29
Tax assessor/appraiser	689,121	9.68
General administration	2,259,890	31.75
General government buildings	1,038,096	14.58
General insurance	377,969	5.31
Legal fees	512,920	7.21
Public Safety and Corrections	17,000,350	238.83
Sheriff's department	5,313,328	74.65
Police department	1,242,197	17.45
Correctional institute	1,165,086	16.37
Jail	5,492,550	77.16
Fire department	3,787,188	53.20
Courts	3,816,555	53.62
Superior court	1,258,983	17.69
State court	385,506	5.42
Juvenile and magistrate court	969,031	13.61
Probate court	369,696	5.19
Clerk of courts	833,339	11.71
Municipal court	0	0.00
Health and Human Services	3,650,657	51.29
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	1,675,984	23.55
Public welfare and social services	510,568	7.17
Ambulance service	1,464,105	20.57
State DHR health grants	0	0.00
Public works	662,953	9.31
Parking facilities and meters	0	0.00
Natural resources	246,101	3.46
Garbage and trash collection	142,754	2.01
Garbage disposal (landfill)	274,098	3.85

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

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	3,274,473	46.00
Highways and streets	3,054,652	42.91
Drainage	219,821	3.09
Leisure services	2,404,173	33.78
Parks and recreation	1,887,678	26.52
Libraries	516,496	7.26
Education (non-school board)	36,826	0.52
Community Development	681,213	9.57
Building inspection and regulation	430,677	6.05
Community development	250,536	3.52
Other General Operating	2,828,411	39.74

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

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	2,724,112	38.27
Total Construction	5,489,189	77.12
1 Jail (Const.)	2,475,669	31.05
2 Highways and streets (Const.)	1,971,057	27.69
3 General government buildings (Const.)	1,685,862	22.89
4 Correctional institute (Land)	1,418,951	19.10
5 Other expenditures (Const.)	1,365,976	17.79
6 Fire department (Const.)	1,000,588	14.73
7 Other expenditures (Land)	984,156	13.88
8 General administration (Const.)	876,607	12.11
9 Parks and recreation (Const.)	830,565	11.55
10 Public welfare and social services (Const.)	900,557	11.35
11 Education - general govt. (Land)	556,142	8.67
12 Ambulance service (Const.)	489,496	8.02
13 Community development (Const.)	470,326	6.51
14 Highways and streets (Land)	364,560	4.99
15 Libraries (Const.)	359,796	4.77
16 Fire department (Land)	317,429	4.49
17 Police department (Land)	369,467	4.35
18 Community development (Land)	276,137	3.74

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

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	98,770,000	1,136.35	1
General obligation bonds	12,000,000	168.51	1
Other long-term debt	4,945,365	69.95	3
Lease purchase debt	2,919,935	43.37	7
Short-term debt	4,000,000	58.65	1
Retired during year			
Revenue bonds	10,962,070	147.01	9
General obligation bonds	5,048,493	65.92	7
Other long-term debt	603,626	8.07	9
Lease purchase debt	2,244,999	31.92	12
Short-term debt	1,650,000	24.19	1
Outstanding end of year			
Revenue bonds	34,938,369	464.24	8
General obligation bonds	20,858,273	298.98	6
Other long-term debt	15,754,943	210.54	9
Lease purchase debt	5,883,408	83.66	12
Short-term debt	4,438,870	66.50	2
Interest paid			
Revenue bonds	1,279,173	17.15	9
General obligation bonds	1,524,358	20.53	9
Other long-term debt	546,574	7.19	8
Lease purchase debt	261,019	3.84	11
Short-term debt	97,767	1.46	2

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	1,074,550	15.10	16
Bond funds	3,585,506	50.37	16
All other funds	39,402,119	553.55	16

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

Purpose	Type of issue	Amount (\$)	Number reporting
1 Public buildings	G.O.	51,275,000	1
2 Water/sewer system	revenue bond	45,962,907	5
3 Multi-purpose	G.O.	20,355,000	1
4 All other	G.O.	15,409,879	3
5 Highways, streets and drainage	other long-term	14,315,000	1
6 Industrial revenue bonds	revenue bond	13,511,873	2
7 All other	other long-term	12,548,931	3
8 Multi-purpose	other long-term	11,733,750	2
9 Jails	lease pool	7,885,046	3
10 Water/sewer system	other long-term	6,802,106	5
11 All other	revenue bond	6,369,773	3
12 Highways, streets and drainage	G.O.	5,111,538	1

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

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	3,657,094	8	3,907,335	9
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	155,280	3	224,498	4
Solid waste system	1,630,248	12	1,812,684	11
Other enterprise funds	544,103	9	812,351	8

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	6,968,319	17.2%
Gross salaries and wages	18,299,021	45.1%
Total personnel expenditures	25,267,341	62.3%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	952.33	100.0%
1 Real and personal property taxes	247.82	26.0%
2 Special purpose sales tax	108.18	11.4%
3 Water and sewer system	100.09	10.5%
4 Local option sales tax	83.90	8.8%
5 Motor vehicle taxes	32.00	3.4%
6 All additional revenues	31.91	3.4%
7 State intergovernmental revenues	31.36	3.3%
8 Solid waste system	30.21	3.2%
9 Fines, forfeits and court fees	29.53	3.1%
10 Other service charges	27.41	2.9%
11 Insurance premiums taxes	27.04	2.8%
12 Ambulance charges	25.99	2.7%
13 Fire service subscription fees	16.41	1.7%
14 Garbage and trash collection charges	15.94	1.7%
15 Federal intergovernmental revenues	13.79	1.4%
16 Other enterprise funds	12.79	1.3%
17 Tax collection fees	12.40	1.3%
18 Public utilities taxes	12.00	1.3%
19 Landfill fees	10.48	1.1%
20 Airport	10.42	1.1%
21 Other local intergovernmental revenues	9.60	1.0%
22 FIFA, penalties, interest and cost	8.21	0.9%
23 Hotel/motel tax	8.19	0.9%
24 Parks and recreation charges	5.76	0.6%
25 Special assessments	4.92	0.5%
26 Franchise payments taxes	4.84	0.5%
27 Intangible taxes (regular and recording)	4.66	0.5%
28 Alcoholic beverage taxes	4.64	0.5%
29 Fee collections of county officers	3.33	0.3%
30 Rents and royalties	3.20	0.3%
31 Receipts from sale of real property	2.74	0.3%
32 Business licenses and occupational taxes	2.51	0.3%
33 Building permits	2.36	0.2%
34 Interest earnings on investments	1.80	0.2%
35 Receipts from sale of materials	1.46	0.2%
36 Mobile home taxes	1.22	0.1%
37 Other excise and special use taxes	1.15	0.1%
38 Other licenses, permits and fees	1.06	0.1%
39 Alcoholic beverage taxes	0.77	0.1%
40 Railroad equipment tax	0.21	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

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	1,004.25	100.0%
1 Water and sewer system	95.64	9.5%
2 Jail	77.16	7.7%
3 Construction (non-utility)	77.12	7.7%
4 Sheriff's department	74.65	7.4%
5 Police department	58.72	5.8%
6 Fire department	53.20	5.3%
7 Highways and streets	42.91	4.3%
8 Other general expenditures	42.80	4.3%
9 Solid waste system	40.31	4.0%
10 Correctional institute	39.93	4.0%
11 Purchase of equipment and land	38.27	3.8%
12 Ambulance service	34.01	3.4%
13 General administration	31.75	3.2%
14 Debt service costs	28.69	2.9%
15 Parks and recreation	26.52	2.6%
16 Public health	23.55	2.3%
17 Garbage and trash disposal	22.52	2.2%
18 Other enterprise funds	19.76	2.0%
19 Superior court	17.69	1.8%
20 General government buildings	14.58	1.5%
21 Juvenile and magistrate court	13.61	1.4%
22 Clerk of courts	11.71	1.2%
23 Tax commissioner	11.29	1.1%
24 Airport	10.95	1.1%
25 Garbage and trash collection	10.82	1.1%
26 Tax assessor/appraiser	10.54	1.0%
27 State Court	8.65	0.9%
28 General insurance	7.75	0.8%
29 Financial administration	7.73	0.8%
30 Public welfare and social services	7.65	0.8%
31 Libraries	7.26	0.7%
32 Legal fees	7.21	0.7%
33 Drainage	6.78	0.7%
34 Building inspection and regulation	6.61	0.7%
35 Probate court	5.19	0.5%
36 Community development	3.93	0.4%
37 Natural resources	3.91	0.4%
38 Education (general government)	2.90	0.3%
39 County/municipal hospital	0.00	0.0%
40 Electric supply system	0.00	0.0%
41 Gas 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
2013 Estimated Population = 1,030,518

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	23,310,612	701.23
Property Taxes	10,030,760	301.74
Real and personal property taxes	8,086,596	243.26
All other property taxes	1,944,164	58.48
Sales Taxes	6,469,248	194.61
Local option sales taxes	2,530,159	76.11
MARTA tax	0	0.00
Special purpose sales tax	3,939,088	118.50
Excise and Special Use Taxes	1,382,226	41.58
Alcoholic beverage taxes	122,124	3.67
Insurance premiums taxes	1,002,973	30.17
Hotel/motel taxes	53,910	1.62
Franchise payments taxes	86,689	2.61
Other excise and special use taxes	116,530	3.51
Licenses, Permits and Fees	217,530	6.54
Intergovernmental Revenues	1,779,893	53.54
State	1,283,556	38.61
State DHR Health Grants	0	0.00
Other local funds	298,533	8.98
Federal funds	197,804	5.95
Service Charges and Other Revenues	3,430,956	103.21
Service charge revenues	1,677,529	50.46
Other revenues	1,753,426	52.75

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	18,480,858	555.94
Administration	3,371,508	101.42
Financial administration	304,477	9.16
Tax commissioner	404,337	12.16
Tax assessor/appraiser	460,049	13.84
General administration	1,311,193	39.44
General government buildings	477,202	14.36
General insurance	250,200	7.53
Legal fees	164,050	4.93
Public Safety and Corrections	6,120,744	184.12
Sheriff's department	2,765,579	83.19
Police department	82,062	2.47
Correctional institute	392,943	11.82
Jail	1,966,249	59.15
Fire department	913,910	27.49
Courts	1,644,190	49.46
Superior court	513,522	15.45
State court	121,280	3.65
Juvenile and magistrate court	362,614	10.91
Probate court	228,505	6.87
Clerk of courts	418,269	12.58
Municipal court	0	0.00
Health and Human Services	1,522,500	45.80
County/municipal hospital	2,403	0.07
Payments to other hospitals	55,002	1.65
Public health	407,822	11.87
Public welfare and social services	246,757	7.42
Ambulance service	823,672	24.78
State DHR health grants	0	0.00
Public works	460,798	13.86
Parking facilities and meters	0	0.00
Natural resources	87,855	2.64
Garbage and trash collection	226,674	6.82
Garbage disposal (landfill)	146,268	4.40

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

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	1,919,239	57.73
Highways and streets	1,905,744	57.33
Drainage	13,496	0.41
Leisure services	869,548	26.16
Parks and recreation	634,118	19.08
Libraries	235,430	7.08
Education (non-school board)	953	0.03
Community Development	506,513	15.24
Building inspection and regulation	209,364	6.30
Community development	297,149	8.94
Other General Operating	2,064,865	62.12

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

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	1,124,163	33.82
Total Construction	1,916,596	57.65
1 General government buildings (Const.)	2,419,782	67.91
2 Highways and streets (Const.)	1,001,423	28.37
3 Other expenditures (Const.)	684,432	20.15
4 Fire department (Const.)	530,965	17.63
5 Public welfare and social services (Const.)	431,026	14.57
6 Other expenditures (Land)	379,100	11.32
7 Parks and recreation (Const.)	356,265	11.05
8 Highways and streets (Land)	307,831	9.30
9 Sheriffs department (Land)	222,791	6.71
10 Fire department (Land)	220,790	6.28
11 Police department (Land)	241,767	5.87
12 Police department (Const.)	227,970	5.54
13 Jail (Const.)	129,000	4.52
14 Community development (Const.)	118,623	4.19
15 General administration (Land)	140,603	4.13
16 Public health (Land)	127,813	3.79
17 Libraries (Const.)	95,423	3.59
18 Community development (Land)	140,008	3.49

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

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	7,040,400	225.78	5
General obligation bonds	4,759,175	116.60	3
Other long-term debt	2,115,777	67.62	8
Lease purchase debt	877,327	24.81	13
Short-term debt	4,485,225	139.51	6
Retired during year			
Revenue bonds	1,101,385	34.13	14
General obligation bonds	1,047,469	30.06	9
Other long-term debt	816,441	25.63	18
Lease purchase debt	930,973	28.13	25
Short-term debt	4,164,009	131.31	7
Outstanding end of year			
Revenue bonds	9,049,492	282.71	13
General obligation bonds	8,122,381	233.61	10
Other long-term debt	5,165,772	162.04	17
Lease purchase debt	1,569,312	47.37	22
Short-term debt	1,021,000	37.32	1
Interest paid			
Revenue bonds	316,887	9.82	14
General obligation bonds	331,647	9.54	10
Other long-term debt	194,022	6.08	16
Lease purchase debt	63,116	1.91	25
Short-term debt	68,139	2.07	5

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	268,837	8.09	31
Bond funds	96,809	2.91	31
All other funds	12,437,562	374.15	31

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

Purpose	Type of issue	Amount (\$)	Number reporting
1 Industrial revenue bonds	revenue bond	23,385,000	1
2 Multi-purpose	G.O.	16,110,124	2
3 Parks and recreation facilities	G.O.	10,095,000	1
4 All other	G.O.	9,494,837	3
5 Parks and recreation facilities	revenue bond	7,525,000	1
6 Water/sewer system	other long-term	5,912,270	10
7 Water/sewer system	revenue bond	5,832,558	11
8 All other	revenue bond	5,643,813	4
9 All other	other long-term	4,713,483	3
10 Public buildings	G.O.	2,724,680	3
11 Parks and recreation facilities	other long-term	2,329,787	2
12 Jails	other long-term	1,607,790	2

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

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	894,910	12	1,155,516	12
Electric supply	0	0	0	0
Gas supply	13,865	1	11,141	1
Airport	63,358	5	98,270	5
Solid waste system	582,747	16	642,183	18
Other enterprise funds	296,479	14	334,470	13

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	2,941,540	15.9%
Gross salaries and wages	8,204,655	44.4%
Total personnel expenditures	11,146,195	60.3%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	966.45	100.0%
1 Real and personal property taxes	243.26	25.2%
2 Special purpose sales tax	118.50	12.3%
3 Local option sales tax	85.65	8.9%
4 Water and sewer system	69.58	7.2%
5 State intergovernmental revenues	39.71	4.1%
6 Garbage and trash collection charges	36.23	3.7%
7 Motor vehicle taxes	31.58	3.3%
8 Solid waste system	31.47	3.3%
9 Insurance premiums taxes	30.17	3.1%
10 Fines, forfeits and court fees	30.02	3.1%
11 Ambulance charges	28.45	2.9%
12 Other service charges	24.89	2.6%
13 Other enterprise funds	19.03	2.0%
14 Fire service subscription fees	17.86	1.8%
15 Gas supply system	15.71	1.6%
16 Other excise and special use taxes	15.58	1.6%
17 All additional revenues	12.82	1.3%
18 Airport	12.76	1.3%
19 Tax collection fees	11.99	1.2%
20 Public utilities taxes	11.13	1.2%
21 Other local intergovernmental revenues	10.99	1.1%
22 Federal intergovernmental revenues	7.98	0.8%
23 Fee collections of county officers	7.85	0.8%
24 FIFA, penalties, interest and cost	7.76	0.8%
25 Parks and recreation charges	6.21	0.6%
26 Intangible taxes (regular and recording)	4.51	0.5%
27 Rents and royalties	4.37	0.5%
28 Alcoholic beverage taxes	3.82	0.4%
29 Hotel/motel tax	3.41	0.4%
30 Franchise payments taxes	2.84	0.3%
31 Building permits	2.57	0.3%
32 Landfill fees	2.54	0.3%
33 Business licenses and occupational taxes	2.52	0.3%
34 Receipts from sale of materials	2.33	0.2%
35 Special assessments	2.24	0.2%
36 Mobile home taxes	2.18	0.2%
37 Other licenses, permits and fees	1.82	0.2%
38 Interest earnings on investments	1.50	0.2%
39 Receipts from sale of real property	1.50	0.2%
40 Railroad equipment tax	0.59	0.1%
41 Alcoholic beverage taxes	0.53	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

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	1,005.44	100.0%
1 Water and sewer system	89.84	8.9%
2 Sheriff's department	83.19	8.3%
3 Construction (non-utility)	68.59	6.8%
4 Other general expenditures	63.80	6.3%
5 Police department	61.77	6.1%
6 Jail	59.15	5.9%
7 Highways and streets	57.33	5.7%
8 Ambulance service	40.15	4.0%
9 General administration	39.44	3.9%
10 Purchase of equipment and land	34.78	3.5%
11 Solid waste system	32.45	3.2%
12 Correctional institute	30.88	3.1%
13 Fire department	27.49	2.7%
14 Garbage and trash collection	22.87	2.3%
15 Other enterprise funds	22.74	2.3%
16 Airport	19.80	2.0%
17 Parks and recreation	19.08	1.9%
18 Superior court	15.45	1.5%
19 General insurance	14.91	1.5%
20 General government buildings	14.36	1.4%
21 Clerk of courts	14.15	1.4%
22 Tax assessor/appraiser	13.84	1.4%
23 Payments to other hospitals	13.15	1.3%
24 Gas supply system	12.62	1.3%
25 Debt service costs	12.40	1.2%
26 Garbage and trash disposal	12.33	1.2%
27 Public health	12.24	1.2%
28 Tax commissioner	12.16	1.2%
29 Community development	10.99	1.1%
30 Juvenile and magistrate court	10.91	1.1%
31 Financial administration	9.94	1.0%
32 Public welfare and social services	7.72	0.8%
33 Libraries	7.57	0.8%
34 Building inspection and regulation	7.02	0.7%
35 State Court	6.99	0.7%
36 Probate court	6.87	0.7%
37 Legal fees	6.58	0.7%
38 Natural resources	3.29	0.3%
39 County/municipal hospital	2.90	0.3%
40 Drainage	2.64	0.3%
41 Education (general government)	1.03	0.1%
42 Electric 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 - D
Number Reporting = 33
Population Range = 15,000 - 24,999
2013 Estimated Population = 640,867

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	15,771,721	812.13
Property Taxes	7,104,194	365.81
Real and personal property taxes	5,134,136	264.37
All other property taxes	1,970,058	101.44
Sales Taxes	4,166,808	214.56
Local option sales taxes	1,598,844	82.33
MARTA tax	0	0.00
Special purpose sales tax	2,567,964	132.23
Excise and Special Use Taxes	898,318	46.26
Alcoholic beverage taxes	74,474	3.83
Insurance premiums taxes	605,691	31.19
Hotel/motel taxes	110,558	5.69
Franchise payments taxes	53,235	2.74
Other excise and special use taxes	54,361	2.80
Licenses, Permits and Fees	128,849	6.63
Intergovernmental Revenues	1,333,003	68.64
State	895,733	46.12
State DHR Health Grants	0	0.00
Other local funds	83,687	4.31
Federal funds	353,582	18.21
Service Charges and Other Revenues	2,140,550	110.22
Service charge revenues	1,111,890	57.25
Other revenues	1,028,661	52.97

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	12,128,768	624.54
Administration	2,226,488	114.65
Financial administration	276,198	14.22
Tax commissioner	272,436	14.03
Tax assessor/appraiser	309,557	15.94
General administration	900,590	46.37
General government buildings	295,378	15.21
General insurance	95,617	4.92
Legal fees	76,712	3.95
Public Safety and Corrections	3,835,110	197.48
Sheriff's department	1,926,757	99.21
Police department	0	0.00
Correctional institute	93,169	4.80
Jail	1,132,994	58.34
Fire department	682,189	35.13
Courts	1,052,479	54.20
Superior court	328,598	16.92
State court	70,197	3.61
Juvenile and magistrate court	217,832	11.22
Probate court	184,840	9.52
Clerk of courts	251,012	12.93
Municipal court	0	0.00
Health and Human Services	1,236,804	63.69
County/municipal hospital	68,105	3.51
Payments to other hospitals	72,206	3.72
Public health	190,972	9.83
Public welfare and social services	243,872	12.56
Ambulance service	661,649	34.07
State DHR health grants	0	0.00
Public works	313,505	16.14
Parking facilities and meters	0	0.00
Natural resources	68,110	3.51
Garbage and trash collection	177,774	9.15
Garbage disposal (landfill)	67,620	3.48

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

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	1,593,912	82.07
Highways and streets	1,593,912	82.07
Drainage	0	0.00
Leisure services	514,412	26.49
Parks and recreation	402,050	20.70
Libraries	112,362	5.79
Education (non-school board)	32,265	1.66
Community Development	359,760	18.53
Building inspection and regulation	128,628	6.62
Community development	231,133	11.90
Other General Operating	964,033	49.64

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

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	909,230	46.82
Total Construction	964,218	49.65
1 Highways and streets (Const.)	911,924	48.78
2 Other expenditures (Const.)	617,125	32.39
3 Community development (Const.)	394,169	19.97
4 Highways and streets (Land)	359,509	18.84
5 Libraries (Const.)	358,414	18.33
6 Fire department (Const.)	278,227	14.29
7 Other expenditures (Land)	225,707	12.07
8 General government buildings (Land)	201,198	10.46
9 Public health (Const.)	200,502	10.40
10 Public health (Land)	206,374	9.13
11 Public welfare and social services (Const.)	170,926	8.74
12 General government buildings (Const.)	137,758	7.39
13 Sheriffs department (Land)	129,454	6.67
14 Jail (Land)	128,290	6.55
15 Fire department (Land)	118,320	6.14
16 Parks and recreation (Const.)	92,293	4.71
17 Ambulance service (Land)	92,103	4.65
18 Garbage and trash disposal (Land)	74,206	3.92

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

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	0	0.00	0
General obligation bonds	845,000	36.58	2
Other long-term debt	553,165	30.42	7
Lease purchase debt	402,977	20.96	14
Short-term debt	1,706,115	85.78	11
Retired during year			
Revenue bonds	217,276	10.17	4
General obligation bonds	1,761,541	88.71	13
Other long-term debt	404,961	22.04	17
Lease purchase debt	174,504	9.12	25
Short-term debt	1,609,922	84.35	10
Outstanding end of year			
Revenue bonds	2,918,929	126.46	3
General obligation bonds	5,196,016	258.86	13
Other long-term debt	2,594,851	139.95	18
Lease purchase debt	1,127,845	60.18	22
Short-term debt	1,311,697	66.07	6
Interest paid			
Revenue bonds	161,059	7.54	4
General obligation bonds	310,198	15.55	14
Other long-term debt	115,416	6.35	16
Lease purchase debt	31,262	1.63	25
Short-term debt	20,292	1.04	11

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	714,563	36.79	33
Bond funds	158,880	8.18	33
All other funds	7,825,020	402.93	33

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

Purpose	Type of issue	Amount (\$)	Number reporting
1 Public buildings	G.O.	8,790,000	4
2 Jails	other long-term	6,375,524	1
3 Multi-purpose	G.O.	3,909,554	7
4 Industrial revenue bonds	revenue bond	3,600,000	2
5 Solid waste system	other long-term	3,501,450	2
6 Jails	G.O.	3,190,000	1
7 All other	lease pool	1,941,276	5
8 Water/sewer system	other long-term	1,761,956	6
9 Water/sewer system	revenue bond	1,556,786	1
10 All purposes	short-term	1,311,697	6
11 Public buildings	lease pool	1,287,084	2
12 All other	G.O.	850,666	2

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

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	99,579	5	118,482	5
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	1,649	1	206,362	1
Solid waste system	276,069	14	402,839	14
Other enterprise funds	121,578	8	220,335	8

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	1,472,216	12.1%
Gross salaries and wages	4,903,577	40.4%
Total personnel expenditures	6,375,793	52.6%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	1,124.55	100.0%
1 Real and personal property taxes	264.37	23.5%
2 Public utilities taxes	148.34	13.2%
3 Special purpose sales tax	132.23	11.8%
4 Local option sales tax	87.70	7.8%
5 State intergovernmental revenues	47.49	4.2%
6 Ambulance charges	35.52	3.2%
7 Motor vehicle taxes	34.91	3.1%
8 Solid waste system	34.37	3.1%
9 Fines, forfeits and court fees	33.93	3.0%
10 Water and sewer system	33.76	3.0%
11 Insurance premiums taxes	31.19	2.8%
12 Federal intergovernmental revenues	26.85	2.4%
13 Other enterprise funds	24.53	2.2%
14 Other service charges	24.43	2.2%
15 Garbage and trash collection charges	20.17	1.8%
16 Landfill fees	19.42	1.7%
17 Tax collection fees	14.94	1.3%
18 Special assessments	13.39	1.2%
19 All additional revenues	11.48	1.0%
20 Hotel/motel tax	10.91	1.0%
21 FIFA, penalties, interest and cost	9.01	0.8%
22 Other local intergovernmental revenues	6.52	0.6%
23 Fee collections of county officers	6.09	0.5%
24 Other excise and special use taxes	6.03	0.5%
25 Parks and recreation charges	5.34	0.5%
26 Rents and royalties	4.48	0.4%
27 Alcoholic beverage taxes	4.48	0.4%
28 Intangible taxes (regular and recording)	4.42	0.4%
29 Fire service subscription fees	4.15	0.4%
30 Franchise payments taxes	3.59	0.3%
31 Building permits	3.57	0.3%
32 Mobile home taxes	3.19	0.3%
33 Airport	3.19	0.3%
34 Business licenses and occupational taxes	2.31	0.2%
35 Receipts from sale of materials	2.30	0.2%
36 Receipts from sale of real property	1.72	0.2%
37 Other licenses, permits and fees	1.17	0.1%
38 Interest earnings on investments	1.10	0.1%
39 Alcoholic beverage taxes	1.06	0.1%
40 Railroad equipment tax	0.91	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

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	1,506.11	100.0%
1 Airport	399.04	26.5%
2 Sheriff's department	99.21	6.6%
3 Highways and streets	85.14	5.7%
4 Correctional institute	78.10	5.2%
5 Construction (non-utility)	66.45	4.4%
6 Jail	62.01	4.1%
7 Other general expenditures	51.15	3.4%
8 Solid waste system	50.15	3.3%
9 Purchase of equipment and land	48.20	3.2%
10 General administration	46.37	3.1%
11 Other enterprise funds	44.45	3.0%
12 Ambulance service	40.21	2.7%
13 Water and sewer system	40.16	2.7%
14 Fire department	36.33	2.4%
15 County/municipal hospital	30.70	2.0%
16 Garbage and trash collection	30.68	2.0%
17 Payments to other hospitals	23.64	1.6%
18 Education (general government)	23.14	1.5%
19 Parks and recreation	21.42	1.4%
20 Financial administration	21.26	1.4%
21 General government buildings	17.88	1.2%
22 Clerk of courts	17.11	1.1%
23 Superior court	16.92	1.1%
24 Tax assessor/appraiser	15.94	1.1%
25 Tax commissioner	14.03	0.9%
26 Community development	13.04	0.9%
27 Public welfare and social services	12.56	0.8%
28 Debt service costs	12.23	0.8%
29 Juvenile and magistrate court	11.22	0.7%
30 General insurance	11.19	0.7%
31 Public health	10.49	0.7%
32 Garbage and trash disposal	10.40	0.7%
33 Probate court	9.52	0.6%
34 Building inspection and regulation	9.39	0.6%
35 State Court	8.30	0.6%
36 Legal fees	7.02	0.5%
37 Libraries	6.62	0.4%
38 Natural resources	4.43	0.3%
39 Drainage	0.00	0.0%
40 Electric supply system	0.00	0.0%
41 Gas supply system	0.00	0.0%
42 Municipal court	0.00	0.0%
43 Parking facilities and meters	0.00	0.0%
44 Police department	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
 2013 Estimated Population = 207,049

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	9,397,193	771.57
Property Taxes	4,276,583	351.13
Real and personal property taxes	3,561,612	292.43
All other property taxes	714,971	58.70
Sales Taxes	2,185,323	179.43
Local option sales taxes	866,678	71.16
MARTA tax	0	0.00
Special purpose sales tax	1,318,645	108.27
Excise and Special Use Taxes	498,035	40.89
Alcoholic beverage taxes	43,701	3.59
Insurance premiums taxes	374,546	30.75
Hotel/motel taxes	18,778	1.54
Franchise payments taxes	8,768	0.72
Other excise and special use taxes	52,243	4.29
Licenses, Permits and Fees	59,022	4.85
Intergovernmental Revenues	689,736	56.63
State	550,879	45.23
State DHR Health Grants	0	0.00
Other local funds	72,784	5.98
Federal funds	66,073	5.43
Service Charges and Other Revenues	1,688,493	138.64
Service charge revenues	870,716	71.49
Other revenues	817,777	67.14

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	7,391,928	606.92
Administration	1,196,830	98.27
Financial administration	191,485	15.72
Tax commissioner	190,197	15.62
Tax assessor/appraiser	192,227	15.78
General administration	365,908	30.04
General government buildings	152,911	12.55
General insurance	67,065	5.51
Legal fees	37,037	3.04
Public Safety and Corrections	2,284,210	187.55
Sheriff's department	1,227,982	100.82
Police department	0	0.00
Correctional institute	74,346	6.10
Jail	616,080	50.58
Fire department	365,802	30.03
Courts	679,636	55.80
Superior court	175,077	14.37
State court	37,560	3.08
Juvenile and magistrate court	101,114	8.30
Probate court	215,047	17.66
Clerk of courts	150,838	12.38
Municipal court	0	0.00
Health and Human Services	983,965	80.79
County/municipal hospital	60,032	4.93
Payments to other hospitals	0	0.00
Public health	148,135	12.16
Public welfare and social services	198,562	16.30
Ambulance service	577,236	47.39
State DHR health grants	0	0.00
Public works	408,434	33.53
Parking facilities and meters	0	0.00
Natural resources	62,768	5.15
Garbage and trash collection	194,802	15.99
Garbage disposal (landfill)	150,864	12.39

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

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	996,407	81.81
Highways and streets	994,374	81.64
Drainage	2,033	0.17
Leisure services	314,374	25.81
Parks and recreation	252,069	20.70
Libraries	62,305	5.12
Education (non-school board)	328	0.03
Community Development	118,185	9.70
Building inspection and regulation	67,653	5.55
Community development	50,532	4.15
Other General Operating	409,560	33.63

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

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	609,345	50.03
Total Construction	582,809	47.85
1 Parks and recreation (Const.)	1,038,220	86.64
2 Community development (Const.)	398,649	34.54
3 Highways and streets (Const.)	393,776	33.28
4 General government buildings (Const.)	327,589	26.86
5 Jail (Const.)	304,787	24.51
6 Highways and streets (Land)	302,554	24.21
7 Other expenditures (Land)	240,850	20.23
8 Parks and recreation (Land)	207,267	16.65
9 Garbage and trash disposal (Land)	176,665	14.03
10 Fire department (Const.)	173,733	13.61
11 Fire department (Land)	95,422	7.61
12 Financial administration (Const.)	97,326	7.34
13 Ambulance service (Land)	76,309	6.01
14 Sheriff's department (Land)	72,407	5.96
15 Clerk of courts (Land)	38,569	2.68
16 Public welfare and social services (Land)	26,351	2.05
17 General government buildings (Land)	17,427	1.52
18 Jail (Land)	19,904	1.45

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

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	0	0.00	0
General obligation bonds	0	0.00	0
Other long-term debt	0	0.00	0
Lease purchase debt	1,840,900	147.17	4
Short-term debt	850,033	73.00	6
Retired during year			
Revenue bonds	73,195	5.85	1
General obligation bonds	1,297,031	105.72	4
Other long-term debt	64,653	5.44	5
Lease purchase debt	911,711	74.90	9
Short-term debt	765,672	65.75	6
Outstanding end of year			
Revenue bonds	4,902,715	392.09	1
General obligation bonds	1,956,307	156.44	3
Other long-term debt	394,756	33.20	5
Lease purchase debt	1,395,739	114.67	9
Short-term debt	182,620	15.59	3
Interest paid			
Revenue bonds	207,951	16.63	1
General obligation bonds	93,221	7.60	4
Other long-term debt	19,751	1.65	4
Lease purchase debt	43,919	3.61	9
Short-term debt	7,719	0.64	5

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	6,897	0.57	17
Bond funds	59,304	4.87	17
All other funds	5,046,185	414.32	17

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

Purpose	Type of issue	Amount (\$)	Number reporting
1 Jails	lease pool	6,023,860	1
2 Water/sewer system	revenue bond	4,902,715	1
3 All other	G.O.	4,215,000	1
4 Multi-purpose	lease pool	1,401,427	2
5 Multi-purpose	G.O.	945,000	1
6 All other	other long-term	876,987	1
7 Jails	G.O.	708,921	1
8 Highways, streets and drainage	lease pool	507,196	6
9 Solid waste system	lease pool	364,001	1
10 Water/sewer system	other long-term	304,871	1
11 Highways, streets and drainage	other long-term	214,903	1
12 All purposes	short-term	182,620	3

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

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	26,861	1	38,443	1
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	11,229	1	23,239	1
Solid waste system	86,089	4	126,392	5
Other enterprise funds	49,359	1	43,296	2

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	911,663	12.3%
Gross salaries and wages	3,219,516	43.6%
Total personnel expenditures	4,131,179	55.9%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	1,077.73	100.0%
1 Real and personal property taxes	292.43	27.1%
2 Special purpose sales tax	108.27	10.0%
3 Local option sales tax	71.16	6.6%
4 Other enterprise funds	61.69	5.7%
5 State intergovernmental revenues	45.23	4.2%
6 Fines, forfeits and court fees	42.31	3.9%
7 Public utilities taxes	42.24	3.9%
8 Ambulance charges	40.57	3.8%
9 Water and sewer system	36.52	3.4%
10 Motor vehicle taxes	35.75	3.3%
11 Landfill fees	31.61	2.9%
12 Insurance premiums taxes	30.75	2.9%
13 Solid waste system	29.15	2.7%
14 Other service charges	22.76	2.1%
15 Garbage and trash collection charges	19.73	1.8%
16 Airport	17.02	1.6%
17 Fire service subscription fees	15.89	1.5%
18 Special assessments	13.68	1.3%
19 Other local intergovernmental revenues	13.24	1.2%
20 All additional revenues	12.22	1.1%
21 Tax collection fees	10.34	1.0%
22 Other excise and special use taxes	9.76	0.9%
23 Fee collections of county officers	9.49	0.9%
24 FIFA, penalties, interest and cost	9.34	0.9%
25 Federal intergovernmental revenues	8.41	0.8%
26 Hotel/motel tax	6.96	0.6%
27 Parks and recreation charges	6.92	0.6%
28 Receipts from sale of materials	4.69	0.4%
29 Rents and royalties	3.76	0.3%
30 Alcoholic beverage taxes	3.59	0.3%
31 Interest earnings on investments	3.52	0.3%
32 Mobile home taxes	3.30	0.3%
33 Intangible taxes (regular and recording)	3.01	0.3%
34 Hospital charges	2.99	0.3%
35 Building permits	2.23	0.2%
36 Receipts from sale of real property	1.64	0.2%
37 Business licenses and occupational taxes	1.60	0.1%
38 Railroad equipment tax	1.23	0.1%
39 Franchise payments taxes	1.10	0.1%
40 Other licenses, permits and fees	0.97	0.1%
41 Alcoholic beverage taxes	0.66	0.1%
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

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	1,059.10	100.0%
1 Sheriff's department	100.82	9.5%
2 Correctional institute	88.76	8.4%
3 Highways and streets	81.64	7.7%
4 Jail	60.96	5.8%
5 Construction (non-utility)	58.91	5.6%
6 Purchase of equipment and land	55.54	5.2%
7 Water and sewer system	52.27	4.9%
8 Ambulance service	50.44	4.8%
9 Other general expenditures	38.46	3.6%
10 Solid waste system	35.37	3.3%
11 Airport	35.22	3.3%
12 Garbage and trash collection	33.12	3.1%
13 General administration	32.10	3.0%
14 Fire department	30.03	2.8%
15 Other enterprise funds	29.66	2.8%
16 Garbage and trash disposal	26.00	2.5%
17 Parks and recreation	20.70	2.0%
18 County/municipal hospital	19.39	1.8%
19 Financial administration	19.35	1.8%
20 Probate court	17.66	1.7%
21 Public welfare and social services	16.30	1.5%
22 Tax assessor/appraiser	15.78	1.5%
23 Tax commissioner	15.62	1.5%
24 Superior court	15.11	1.4%
25 Clerk of courts	14.93	1.4%
26 General insurance	13.76	1.3%
27 General government buildings	13.24	1.3%
28 Public health	12.88	1.2%
29 Juvenile and magistrate court	8.76	0.8%
30 State Court	7.62	0.7%
31 Building inspection and regulation	6.59	0.6%
32 Legal fees	6.37	0.6%
33 Natural resources	5.96	0.6%
34 Libraries	5.73	0.5%
35 Debt service costs	5.28	0.5%
36 Community development	5.14	0.5%
37 Drainage	3.08	0.3%
38 Education (general government)	0.51	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 = 27
 Population Range = Less than 10,000
 2013 Estimated Population = 193,140

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	5,842,812	816.80
Property Taxes	2,902,446	405.75
Real and personal property taxes	2,416,016	337.75
All other property taxes	486,431	68.00
Sales Taxes	952,725	133.19
Local option sales taxes	350,626	49.02
MARTA tax	0	0.00
Special purpose sales tax	602,099	84.17
Excise and Special Use Taxes	332,546	46.49
Alcoholic beverage taxes	13,602	1.90
Insurance premiums taxes	195,540	27.34
Hotel/motel taxes	3,059	0.43
Franchise payments taxes	3,799	0.53
Other excise and special use taxes	116,545	16.29
Licenses, Permits and Fees	24,418	3.41
Intergovernmental Revenues	653,041	91.29
State	581,711	81.32
State DHR Health Grants	0	0.00
Other local funds	36,518	5.11
Federal funds	34,811	4.87
Service Charges and Other Revenues	977,635	136.67
Service charge revenues	418,200	58.46
Other revenues	559,435	78.21

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	4,671,657	653.07
Administration	1,129,801	157.94
Financial administration	50,521	7.06
Tax commissioner	143,199	20.02
Tax assessor/appraiser	137,299	19.19
General administration	591,335	82.67
General government buildings	129,423	18.09
General insurance	64,490	9.02
Legal fees	13,534	1.89
Public Safety and Corrections	1,084,417	151.60
Sheriff's department	686,266	95.94
Police department	0	0.00
Correctional institute	60,290	8.43
Jail	281,612	39.37
Fire department	56,249	7.86
Courts	438,648	61.32
Superior court	107,183	14.98
State court	12,037	1.68
Juvenile and magistrate court	70,701	9.88
Probate court	123,030	17.20
Clerk of courts	125,632	17.56
Municipal court	66	0.01
Health and Human Services	564,231	78.88
County/municipal hospital	14,840	2.07
Payments to other hospitals	0	0.00
Public health	80,878	11.31
Public welfare and social services	122,786	17.16
Ambulance service	345,727	48.33
State DHR health grants	0	0.00
Public works	260,273	36.38
Parking facilities and meters	0	0.00
Natural resources	49,057	6.86
Garbage and trash collection	158,928	22.22
Garbage disposal (landfill)	52,287	7.31

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

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	683,168	95.50
Highways and streets	680,204	95.09
Drainage	2,963	0.41
Leisure services	129,738	18.14
Parks and recreation	87,857	12.28
Libraries	41,881	5.85
Education (non-school board)	248	0.03
Community Development	88,770	12.41
Building inspection and regulation	19,423	2.72
Community development	69,347	9.69
Other General Operating	292,363	40.87

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

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	348,443	48.71
Total Construction	517,762	72.38
1 Jail (Const.)	1,591,097	202.52
2 Community development (Const.)	418,630	54.96
3 Highways and streets (Const.)	391,718	49.76
4 Community development (Land)	264,489	31.19
5 Highways and streets (Land)	194,258	26.51
6 General government buildings (Const.)	178,805	22.38
7 General administration (Const.)	88,425	17.38
8 Sheriffs department (Land)	80,748	11.11
9 Parks and recreation (Const.)	54,382	8.47
10 Ambulance service (Land)	56,649	7.03
11 Garbage and trash collection (Land)	54,136	6.40
12 Jail (Land)	51,897	6.00
13 General government buildings (Land)	44,115	5.47
14 Other expenditures (Land)	38,411	5.06
15 Fire department (Land)	38,220	4.78
16 Parks and recreation (Land)	28,866	4.08
17 Education - general govt. (Land)	34,377	4.05
18 Correctional institute (Land)	32,431	3.61

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

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	0	0.00	0
General obligation bonds	1,375,975	197.85	2
Other long-term debt	174,751	26.37	6
Lease purchase debt	250,069	34.86	13
Short-term debt	1,063,955	136.22	7
Retired during year			
Revenue bonds	79,474	12.19	6
General obligation bonds	384,605	47.20	8
Other long-term debt	236,677	30.97	12
Lease purchase debt	93,425	12.57	18
Short-term debt	1,078,181	135.55	8
Outstanding end of year			
Revenue bonds	2,665,408	432.39	5
General obligation bonds	2,261,495	283.96	8
Other long-term debt	885,567	113.81	14
Lease purchase debt	643,999	86.85	17
Short-term debt	726,212	93.99	4
Interest paid			
Revenue bonds	97,264	14.92	6
General obligation bonds	82,134	10.08	8
Other long-term debt	25,971	3.40	12
Lease purchase debt	25,264	3.44	17
Short-term debt	20,336	2.56	8

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

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	50,774	7.10	27
Bond funds	5,941	0.83	27
All other funds	3,328,496	465.31	27

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

Purpose	Type of issue	Amount (\$)	Number reporting
1 Jails	G.O.	6,510,000	1
2 Jails	lease pool	4,520,000	1
3 Solid waste system	G.O.	3,230,000	1
4 Water/sewer system	revenue bond	2,941,314	4
5 Multi-purpose	G.O.	1,788,333	3
6 Solid waste system	other long-term	1,660,792	2
7 Industrial revenue bonds	revenue bond	1,255,873	1
8 Water/sewer system	other long-term	978,531	4
9 Jails	other long-term	811,283	1
10 All other	G.O.	735,000	1
11 All purposes	short-term	726,212	4
12 Public buildings	G.O.	423,401	3

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

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	79,699	10	171,729	10
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	185	1	2,753	1
Solid waste system	115,306	5	145,492	6
Other enterprise funds	54,664	5	62,819	3

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	483,185	10.3%
Gross salaries and wages	1,849,389	39.6%
Total personnel expenditures	2,332,574	49.9%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	1,132.40	100.0%
1 Real and personal property taxes	337.75	29.8%
2 Solid waste system	87.37	7.7%
3 Special purpose sales tax	84.17	7.4%
4 State intergovernmental revenues	81.32	7.2%
5 Fines, forfeits and court fees	49.59	4.4%
6 Local option sales tax	49.02	4.3%
7 Other excise and special use taxes	41.33	3.6%
8 Other enterprise funds	41.26	3.6%
9 Ambulance charges	39.63	3.5%
10 Motor vehicle taxes	36.37	3.2%
11 Water and sewer system	30.59	2.7%
12 Insurance premiums taxes	27.34	2.4%
13 Garbage and trash collection charges	25.47	2.2%
14 Public utilities taxes	24.54	2.2%
15 Other service charges	19.28	1.7%
16 Federal intergovernmental revenues	17.24	1.5%
17 Landfill fees	16.83	1.5%
18 Tax collection fees	15.57	1.4%
19 Special assessments	15.18	1.3%
20 All additional revenues	13.07	1.2%
21 Other local intergovernmental revenues	12.58	1.1%
22 Fee collections of county officers	11.39	1.0%
23 FIFA, penalties, interest and cost	9.62	0.8%
24 Receipts from sale of materials	8.13	0.7%
25 Parks and recreation charges	7.17	0.6%
26 Receipts from sale of real property	5.82	0.5%
27 Mobile home taxes	4.07	0.4%
28 Rents and royalties	3.49	0.3%
29 Intangible taxes (regular and recording)	2.72	0.2%
30 Alcoholic beverage taxes	2.18	0.2%
31 Building permits	2.15	0.2%
32 Railroad equipment tax	2.01	0.2%
33 Hotel/motel tax	1.91	0.2%
34 Business licenses and occupational taxes	1.82	0.2%
35 Interest earnings on investments	1.51	0.1%
36 Franchise payments taxes	1.00	0.1%
37 Other licenses, permits and fees	0.96	0.1%
38 Airport	0.59	0.1%
39 Alcoholic beverage taxes	0.39	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

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	1,256.44	100.0%
1 Construction (non-utility)	98.12	7.8%
2 Sheriff's department	95.94	7.6%
3 Highways and streets	95.09	7.6%
4 Solid waste system	89.75	7.1%
5 General administration	82.67	6.6%
6 Correctional institute	77.47	6.2%
7 Other enterprise funds	76.81	6.1%
8 Water and sewer system	65.91	5.2%
9 Ambulance service	53.74	4.3%
10 Purchase of equipment and land	49.14	3.9%
11 Other general expenditures	45.44	3.6%
12 Jail	43.48	3.5%
13 Garbage and trash collection	36.40	2.9%
14 County/municipal hospital	25.37	2.0%
15 Clerk of courts	21.55	1.7%
16 Tax commissioner	20.80	1.7%
17 General government buildings	19.42	1.5%
18 Tax assessor/appraiser	19.19	1.5%
19 Public welfare and social services	18.98	1.5%
20 State Court	18.11	1.4%
21 Superior court	17.62	1.4%
22 Probate court	17.35	1.4%
23 General insurance	16.85	1.3%
24 Garbage and trash disposal	16.09	1.3%
25 Community development	15.68	1.2%
26 Parks and recreation	15.11	1.2%
27 Financial administration	15.05	1.2%
28 Drainage	12.39	1.0%
29 Public health	12.05	1.0%
30 Debt service costs	11.10	0.9%
31 Juvenile and magistrate court	9.97	0.8%
32 Fire department	8.93	0.7%
33 Airport	8.78	0.7%
34 Natural resources	7.91	0.6%
35 Building inspection and regulation	7.24	0.6%
36 Libraries	6.20	0.5%
37 Legal fees	3.75	0.3%
38 Education (general government)	0.79	0.1%
39 Municipal court	0.19	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 =
2013 Estimated Population =

T
6
All Groups
535,235

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	120,317,201	1,348.76
Property Taxes	35,616,901	399.27
Real and personal property taxes	27,465,915	307.89
All other property taxes	8,150,985	91.37
Sales Taxes	31,331,246	351.22
Local option sales taxes	21,182,046	237.45
MARTA tax	33,840	0.38
Special purpose sales tax	10,115,360	113.39
Excise and Special Use Taxes	13,320,629	149.32
Alcoholic beverage taxes	1,612,640	18.08
Insurance premiums taxes	4,295,949	48.16
Hotel/motel taxes	1,952,414	21.89
Franchise payments taxes	5,253,347	58.89
Other excise and special use taxes	206,279	2.31
Licenses, Permits and Fees	4,637,891	51.99
Intergovernmental Revenues	11,462,194	128.49
State	5,720,029	64.12
State DHR Health Grants	0	0.00
Other local funds	917,843	10.29
Federal funds	4,824,322	54.08
Service Charges and Other Revenues	23,948,341	268.46
Service charge revenues	7,543,921	84.57
Other revenues	16,404,420	183.89

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	82,514,580	924.99
Administration	13,536,140	151.74
Financial administration	1,507,240	16.90
Tax commissioner	949,568	10.64
Tax assessor/appraiser	758,466	8.50
General administration	6,655,163	74.60
General government buildings	1,771,599	19.86
General insurance	1,109,042	12.43
Legal fees	785,062	8.80
Public Safety and Corrections	38,338,234	429.77
Sheriff's department	8,848,502	99.19
Police department	9,123,946	102.28
Correctional institute	2,493,697	27.95
Jail	7,655,985	85.82
Fire department	10,216,104	114.52
Courts	6,594,601	73.93
Superior court	2,422,072	27.15
State court	1,182,694	13.26
Juvenile and magistrate court	988,513	11.08
Probate court	317,242	3.56
Clerk of courts	962,162	10.79
Municipal court	721,917	8.09
Health and Human Services	3,857,576	43.24
County/municipal hospital	0	0.00
Payments to other hospitals	2,368,735	26.55
Public health	1,009,765	11.32
Public welfare and social services	182,478	2.05
Ambulance service	296,598	3.32
State DHR health grants	0	0.00
Public works	452,543	5.07
Parking facilities and meters	183,576	2.06
Natural resources	212,403	2.38
Garbage and trash collection	55,038	0.62
Garbage disposal (landfill)	1,525	0.02

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

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	5,953,398	66.74
Highways and streets	5,221,726	58.54
Drainage	731,671	8.20
Leisure services	5,279,083	59.18
Parks and recreation	4,571,872	51.25
Libraries	707,211	7.93
Education (non-school board)	0	0.00
Community Development	5,186,389	58.14
Building inspection and regulation	967,697	10.85
Community development	4,218,691	47.29
Other General Operating	3,316,617	37.18

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

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	3,732,726	41.84
Total Construction	20,125,385	225.61
1 General government buildings (Const.)	15,330,872	87.42
2 Highways and streets (Const.)	8,576,163	64.91
3 General administration (Const.)	3,834,141	31.62
4 Drainage (Const.)	5,059,744	31.22
5 Parks and recreation (Const.)	4,075,394	30.85
6 Other expenditures (Const.)	2,814,693	17.37
7 Police department (Land)	1,342,997	8.29
8 Highways and streets (Land)	1,310,285	7.47
9 Sheriffs department (Const.)	1,330,527	6.59
10 General administration (Land)	1,150,513	6.56
11 Drainage (Land)	1,114,880	5.50
12 Other expenditures (Land)	939,686	5.36
13 Parks and recreation (Land)	887,890	5.06
14 Jail (Const.)	665,397	4.12
15 Sheriffs department (Land)	553,719	4.06

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

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	32,950,000	162.79	2
General obligation bonds	26,260,525	423.61	2
Other long-term debt	3,051,713	28.11	3
Lease purchase debt	0	0.00	0
Short-term debt	145,150	61.32	1
Retired during year			
Revenue bonds	16,467,123	124.64	4
General obligation bonds	6,398,919	58.89	3
Other long-term debt	1,279,841	9.69	4
Lease purchase debt	43,635	18.43	1
Short-term debt	145,150	61.32	1
Outstanding end of year			
Revenue bonds	225,838,124	1,709.41	4
General obligation bonds	27,504,764	253.12	3
Other long-term debt	13,188,045	99.82	4
Lease purchase debt	6,113,361	56.32	3
Short-term debt	0	0.00	0
Interest paid			
Revenue bonds	10,694,729	80.95	4
General obligation bonds	512,862	4.72	3
Other long-term debt	485,032	3.67	4
Lease purchase debt	116,714	1.08	3
Short-term debt	148	0.06	1

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	11,236,290	85.05	4
Bond funds	53,031,388	262.00	2
General/other funds	89,112,062	998.95	6

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

Purpose	Type of issue	Amount (\$)	Number reporting
1 Water/sewer system	revenue bond	232,048,021	3
2 All other	revenue bond	58,709,387	3
3 Jails	G.O.	52,380,000	1
4 Multi-purpose	G.O.	30,000,000	1
5 Water/sewer system	other long-term	15,249,232	3
6 All other	lease pool	9,119,347	2
7 Solid waste system	revenue bond	5,202,500	2
8 All other	other long-term	1,644,742	2
9 Water/sewer system	G.O.	134,293	1
10 Solid waste system	lease pool	101,391	1

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

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	20,194,743	4	26,267,674	4
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	4,061,635	2	3,493,411	2
Solid waste system	8,235,518	6	8,491,583	5
Other enterprise funds	2,949,043	4	6,881,258	4

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	19,732,874	23.9%
Gross salaries and wages	47,092,877	57.1%
Total personnel expenditures	66,825,751	81.0%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	2,132.04	100.0%
1 Water and sewer system	369.02	17.3%
2 Real and personal property taxes	307.89	14.4%
3 Local option sales tax	237.45	11.1%
4 Special purpose sales tax	113.39	5.3%
5 Interest earnings on investments	107.44	5.0%
6 Franchise payments taxes	94.82	4.4%
7 Solid waste system	92.32	4.3%
8 Airport	75.39	3.5%
9 MARTA sales tax	74.67	3.5%
10 State intergovernmental revenues	64.12	3.0%
11 Public utilities taxes	60.15	2.8%
12 Other service charges	59.92	2.8%
13 Federal intergovernmental revenues	54.77	2.6%
14 Insurance premiums taxes	48.16	2.3%
15 Garbage and trash collection charges	47.25	2.2%
16 Fines, forfeits and court fees	41.54	1.9%
17 Business licenses and occupational taxes	35.76	1.7%
18 Other enterprise funds	33.48	1.6%
19 Motor vehicle taxes	31.54	1.5%
20 Hotel/motel tax	22.27	1.0%
21 All additional revenues	20.55	1.0%
22 Ambulance charges	18.75	0.9%
23 Alcoholic beverage taxes	18.08	0.8%
24 Tax collection fees	13.22	0.6%
25 Other local intergovernmental revenues	10.34	0.5%
26 Special assessments	10.24	0.5%
27 Fee collections of county officers	9.77	0.5%
28 Parks and recreation charges	8.85	0.4%
29 Building permits	7.40	0.3%
30 FIFA, penalties, interest and cost	7.03	0.3%
31 Alcoholic beverage taxes	7.01	0.3%
32 Parking facilities and meters	6.99	0.3%
33 Intangible taxes (regular and recording)	5.04	0.2%
34 Rents and royalties	4.74	0.2%
35 Receipts from sale of materials	4.43	0.2%
36 Other licenses, permits and fees	2.49	0.1%
37 Other excise and special use taxes	2.35	0.1%
38 Landfill fees	0.99	0.0%
39 Receipts from sale of real property	0.85	0.0%
40 Mobile home taxes	0.79	0.0%
41 Railroad equipment tax	0.39	0.0%
42 Cemetery fees	0.36	0.0%
43 Electric supply system	0.00	0.0%
44 Fire service subscription fees	0.00	0.0%
45 Gas supply system	0.00	0.0%
46 Hospital charges	0.00	0.0%
47 State DHR health grants	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	2,201.57	100.0%
1 Water and sewer system	479.99	21.8%
2 Construction (non-utility)	228.50	10.4%
3 Police department	168.92	7.7%
4 Fire department	114.52	5.2%
5 Sheriff's department	99.19	4.5%
6 Solid waste system	95.92	4.4%
7 Debt service costs	87.08	4.0%
8 Jail	86.92	3.9%
9 Other enterprise funds	78.13	3.5%
10 General administration	74.60	3.4%
11 Payments to other hospitals	70.07	3.2%
12 Airport	64.84	2.9%
13 Highways and streets	58.54	2.7%
14 Parks and recreation	51.51	2.3%
15 Garbage and trash collection	48.74	2.2%
16 Community development	48.11	2.2%
17 Purchase of equipment and land	42.06	1.9%
18 Other general expenditures	37.37	1.7%
19 Correctional institute	28.31	1.3%
20 Superior court	27.15	1.2%
21 General insurance	20.36	0.9%
22 General government buildings	19.86	0.9%
23 Financial administration	16.98	0.8%
24 Legal fees	14.35	0.7%
25 Drainage	13.55	0.6%
26 State Court	13.39	0.6%
27 Municipal court	13.37	0.6%
28 Libraries	12.77	0.6%
29 Public health	11.32	0.5%
30 Juvenile and magistrate court	11.08	0.5%
31 Building inspection and regulation	10.90	0.5%
32 Clerk of courts	10.83	0.5%
33 Tax commissioner	10.64	0.5%
34 Tax assessor/appraiser	8.50	0.4%
35 Ambulance service	8.43	0.4%
36 Probate court	3.56	0.2%
37 Parking facilities and meters	3.41	0.2%
38 Garbage and trash disposal	3.37	0.2%
39 Natural resources	2.40	0.1%
40 Public welfare and social services	2.05	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

General Items

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

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

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

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

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

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

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

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

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

Per Capita Amount: Total amount for any item or category divided by the total 2003 estimated population of the jurisdictions reporting the amount.

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

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

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

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

Terms Used in Table 9

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

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

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

Other Licenses: Licenses not listed elsewhere in Table 9.

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

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

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

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

Terms Used in Table 10

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

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

Appendix B: Data Categories

General Revenues

Property Taxes

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

Sales Taxes

- Local option sales tax
- MARTA tax ¹
- 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 court²

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

¹ DeKalb and Fulton Counties only

² 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

Enterprise Fund Expenditures

By Purpose

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

By Type of Expenditure

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

Personnel Expenditures

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

Intergovernmental Expenditures

By Purpose

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

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

Debt

Bond Debt, by Purpose

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

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

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

Cash and Investment Assets Held at End of Fiscal Year

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

Cash and Investment Assets Held, by Type

Sinking funds
Bond funds
Held in other funds

Appendix C: Index to County and Consolidated Governments

County	2013 Population	Group	RLGF reporting period	County	2013 Population	Group	RLGF reporting period
1 Appling County	18,440	D	2013	49 Dougherty County	92,969	B	2013
2 Athens-Clarke CG *	121,265	A	2013	50 Douglas County	136,379	A	2013
3 Atkinson County	8,290	F	2013	51 Early County	10,542	E	2013
4 Augusta/Richmond CG *	202,003	A	2013	52 Echols County CG *	4,057	F	2013
5 Bacon County	11,216	E	2013	53 Effingham County	54,456	B	2013
6 Baker County	3,341	F	2013	54 Elbert County	19,599	D	2013
7 Baldwin County	46,039	C	2013	55 Emanuel County	22,867	D	2013
8 Banks County	18,415	D	2013	56 Evans County	10,833	E	2013
9 Barrow County	71,453	B	2013	57 Fannin County	23,760	D	2013
10 Bartow County	101,273	A	2013	58 Fayette County	108,365	A	2013
11 Ben Hill County	17,515	D	2013	59 Floyd County	95,821	B	2013
12 Berrien County	19,048	D	2013	60 Forsyth County	195,405	A	2013
13 Bibb County	154,721	A	2013	61 Franklin County	22,009	D	NR
14 Bleckley County	12,771	E	2013	62 Fulton County	984,293	A	2013
15 Brantley County	18,292	D	2013	63 Georgetown-Quitman CG	2,367	F	2013
16 Brooks County	15,516	D	2013	64 Gilmer County	28,579	C	2013
17 Bryan County	33,157	C	2013	65 Glascock County	3,102	F	2013
18 Bulloch County	71,214	B	2013	66 Glynn County	81,508	B	2013
19 Burke County	22,923	D	2013	67 Gordon County	55,757	B	2013
20 Butts County	23,361	D	2013	68 Grady County	25,278	C	NR
21 Calhoun County	6,523	F	2013	69 Greene County	16,321	D	2013
22 Camden County	51,476	B	2013	70 Gwinnett County	859,304	A	2013
23 Candler County	10,937	E	2013	71 Habersham County	43,300	C	2013
24 Carroll County	112,355	A	2013	72 Hall County	187,745	A	2013
25 Catoosa County	65,311	B	2013	73 Hancock County	8,879	F	2013
26 Charlton County	13,255	E	2013	74 Haralson County	28,495	C	2013
27 Chatham County	278,434	A	2013	75 Harris County	32,663	C	2013
28 Chattooga County	25,138	C	2013	76 Hart County	25,446	C	2013
29 Cherokee County	225,106	A	2013	77 Heard County	11,558	E	2013
30 Clay County	3,045	F	2013	78 Henry County	211,128	A	2013
31 Clayton County	264,220	A	2013	79 Houston County	147,658	A	2013
32 Clinch County	6,795	F	2013	80 Irwin County	9,427	F	2013
33 Cobb County	717,190	A	2013	81 Jackson County	61,044	B	2013
34 Coffee County	43,220	C	2013	82 Jasper County	13,601	E	2013
35 Colquitt County	46,275	C	2013	83 Jeff Davis County	15,004	D	2013
36 Columbia County	135,416	A	2013	84 Jefferson County	16,320	D	2013
37 Columbus/Muscogee CG	202,824	A	2013	85 Jenkins County	9,269	F	2013
38 Cook County	17,066	D	2013	86 Johnson County	9,767	F	2013
39 Coweta County	133,180	A	2013	87 Jones County	28,569	C	2013
40 Crawford County	12,504	E	2013	88 Lamar County	17,959	D	2013
41 Crisp County	23,336	D	2013	89 Lanier County	10,408	E	2013
42 Cusseta-Chattahoochee C	12,842	E	NR	90 Laurens County	47,999	C	2013
43 Dade County	16,507	D	2013	91 Lee County	29,071	C	2013
44 Dawson County	22,686	D	2013	92 Liberty County	64,135	B	2013
45 Decatur County	27,359	C	2013	93 Lincoln County	7,751	F	2013
46 DeKalb County	713,340	A	2013	94 Long County	16,624	D	2013
47 Dodge County	21,221	D	2013	95 Lowndes County	112,916	A	2013
48 Dooley County	14,304	E	2013	96 Lumpkin County	30,918	C	2013

NR - No report submitted

* - Consolidated county/city government

Appendix C: Index to County and Consolidated Governments

County	2013 Population	Group	RLGF reporting period	County	2013 Population	Group	RLGF reporting period
97 Macon County	14,009	E	2013	145 Upson County	26,566	C	2013
98 Madison County	28,057	C	2013	146 Walker County	68,198	B	2013
99 Marion County	8,640	F	NR	147 Walton County	85,754	B	2013
100 McDuffie County	21,565	D	2013	148 Ware County	35,709	C	2013
101 McIntosh County	14,007	E	NR	149 Warren County	5,558	F	2013
102 Meriwether County	21,232	D	2013	150 Washington County	20,676	D	2013
103 Miller County	5,932	F	NR	151 Wayne County	30,077	C	2013
104 Mitchell County	23,045	D	2013	152 Webster County Unified *	2,719	F	2013
105 Monroe County	26,984	C	NR	153 Wheeler County	7,909	F	2013
106 Montgomery County	9,021	F	2013	154 White County	27,797	C	2013
107 Morgan County	17,781	D	2013	155 Whitfield County	102,945	A	2013
108 Murray County	39,267	C	2013	156 Wilcox County	8,960	F	2013
109 Newton County	102,446	A	2013	157 Wilkes County	10,010	E	2013
110 Oconee County	34,035	C	2013	158 Wilkinson County	9,432	F	2013
111 Oglethorpe County	14,548	E	2013	159 Worth County	21,291	D	2013
112 Paulding County	146,950	A	2013				
113 Peach County	27,014	C	2013				
114 Pickens County	29,584	C	2013				
115 Pierce County	18,938	D	2013				
116 Pike County	17,796	D	2013				
117 Polk County	41,183	C	2013				
118 Pulaski County	11,542	E	2013				
119 Putnam County	21,371	D	2013				
120 Rabun County	16,235	D	2013				
121 Randolph County	7,197	F	2013				
122 Rockdale County	86,919	B	2013				
123 Schley County	5,089	F	2013				
124 Screven County	14,240	E	2013				
125 Seminole County	8,945	F	2013				
126 Spalding County	63,829	B	2013				
127 Stephens County	25,683	C	2013				
128 Stewart County	5,868	F	2013				
129 Sumter County	31,364	C	2013				
130 Talbot County	6,456	F	2013				
131 Taliaferro County	1,703	F	2013				
132 Tattnall County	25,526	C	2013				
133 Taylor County	8,464	F	2013				
134 Telfair County	16,591	D	2013				
135 Terrell County	9,022	F	2013				
136 Thomas County	44,869	C	2013				
137 Tift County	40,286	C	2013				
138 Toombs County	27,273	C	2013				
139 Towns County	10,771	E	2013				
140 Treutlen County	6,712	F	2013				
141 Troup County	69,053	B	2013				
142 Turner County	8,134	F	2013				
143 Twiggs County	8,481	F	2013				
144 Union County	21,566	D	2013				

NR - No report submitted

* - Consolidated county/city government