



GEORGIA LOCAL GOVERNMENT FINANCE HIGHLIGHTS

**LOCAL GOVERNMENT DATA
FOR FISCAL YEARS ENDED IN 2014**



Georgia Department of Community Affairs

December 2015

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All Highlights based on 2014 Fiscal Year data reported by Local Governments

(See **Appendix E** for the list of Local Governments duly reporting finances for FY 2014 in accordance with O.C.G.A. 36-81-8, and the yes/no indication if a local government's figures are included in the calculations of this Highlights Report)

County Government **Revenues by Population Group**

Municipal Government **Revenues by Population Group**

Consolidated Government **Revenues by Population Group**

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2014 County - Total Revenues By Population Group

INTERGOVERNMENT REVENUES- ALL FUNDS, SERVICE CHARGES, ENTERPRISE FUNDS

TAX REVENUES - ALL FUNDS

Population Group: A

Total Govs Reporting

21

Real Property	\$2,023,891,299
Other Property:	\$501,926,612
LOST:	\$360,425,153
SPLOST:	\$612,969,519
Alcohol Taxes:	\$28,323,017
Insurance Taxes:	\$165,268,965
Hotel-Motel Taxes:	\$33,150,261
Franchise Taxes:	\$32,392,947
Other Taxes:	\$5,074,531
Lic., Permits, Fees:	\$132,297,087

State InterGovernment:	\$147,211,566
Federal InterGovernment:	\$134,697,846
Local InterGovernment:	\$19,980,509
Service Charges:	\$153,656,384
Other Revenues:	\$735,246,765
Enterprise - WaterSewer:	\$1,082,828,884
Enterprise - Electric:	\$565,106
Enterprise - Gas:	\$0
Enterprise - Airport:	\$14,705,750
Enterprise - Solid Waste:	\$140,222,826
Enterprise -Other:	\$99,546,426

Population Group: B

Total Govs Reporting

16

Real Property	\$287,148,377
Other Property:	\$79,795,965
LOST:	\$81,696,842
SPLOST:	\$128,468,364
Alcohol Taxes:	\$5,436,553
Insurance Taxes:	\$32,096,678
Hotel-Motel Taxes:	\$5,899,973
Franchise Taxes:	\$6,259,123
Other Taxes:	\$1,803,103
Lic., Permits, Fees:	\$8,670,807

State InterGovernment:	\$42,247,691
Federal InterGovernment:	\$14,852,976
Local InterGovernment:	\$9,980,912
Service Charges:	\$43,693,240
Other Revenues:	\$61,203,057
Enterprise - WaterSewer:	\$66,557,176
Enterprise - Electric:	\$0
Enterprise - Gas:	\$0
Enterprise - Airport:	\$2,361,576
Enterprise - Solid Waste:	\$24,172,009
Enterprise -Other:	\$8,809,608

Population Group: C

Total Govs Reporting

31

Real Property	\$258,405,153
Other Property:	\$69,120,472
LOST:	\$78,665,849
SPLOST:	\$125,386,643
Alcohol Taxes:	\$3,897,723
Insurance Taxes:	\$32,498,393
Hotel-Motel Taxes:	\$1,711,563
Franchise Taxes:	\$2,874,060
Other Taxes:	\$2,703,319
Lic., Permits, Fees:	\$7,191,443

State InterGovernment:	\$43,702,031
Federal InterGovernment:	\$6,679,758
Local InterGovernment:	\$10,341,554
Service Charges:	\$46,860,311
Other Revenues:	\$50,817,193
Enterprise - WaterSewer:	\$29,395,216
Enterprise - Electric:	\$0
Enterprise - Gas:	\$672,233
Enterprise - Airport:	\$2,222,367
Enterprise - Solid Waste:	\$18,198,175
Enterprise -Other:	\$8,676,750

Population Group: D**Total Govs Reporting****34**

Real Property	\$184,920,768
Other Property:	\$74,075,321
LOST:	\$53,799,254
SPLOST:	\$88,824,810
Alcohol Taxes:	\$2,691,904
Insurance Taxes:	\$22,013,002
Hotel-Motel Taxes:	\$3,961,258
Franchise Taxes:	\$1,775,994
Other Taxes:	\$4,074,122
Lic., Permits, Fees:	\$4,297,807

State InterGovernment:	\$34,543,562
Federal InterGovernment:	\$8,640,899
Local InterGovernment:	\$2,931,887
Service Charges:	\$33,324,517
Other Revenues:	\$39,221,945
Enterprise - WaterSewer:	\$5,361,399
Enterprise - Electric:	\$0
Enterprise - Gas:	\$0
Enterprise - Airport:	\$29,079
Enterprise - Solid Waste:	\$11,769,661
Enterprise -Other:	\$6,162,412

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

Real Property	\$61,855,143
Other Property:	\$13,761,643
LOST:	\$13,659,252
SPLOST:	\$22,140,836
Alcohol Taxes:	\$815,394
Insurance Taxes:	\$6,549,002
Hotel-Motel Taxes:	\$530,319
Franchise Taxes:	\$218,731
Other Taxes:	\$520,940
Lic., Permits, Fees:	\$1,080,216

State InterGovernment:	\$10,516,788
Federal InterGovernment:	\$2,068,563
Local InterGovernment:	\$1,183,076
Service Charges:	\$12,745,426
Other Revenues:	\$15,877,528
Enterprise - WaterSewer:	\$1,172,363
Enterprise - Electric:	\$0
Enterprise - Gas:	\$0
Enterprise - Airport:	\$0
Enterprise - Solid Waste:	\$2,171,893
Enterprise -Other:	\$1,185,690

Population Group: F**Total Govs Reporting****29**

Real Property	\$75,510,560
Other Property:	\$13,044,804
LOST:	\$9,802,809
SPLOST:	\$17,421,638
Alcohol Taxes:	\$353,063
Insurance Taxes:	\$5,974,148
Hotel-Motel Taxes:	\$155,515
Franchise Taxes:	\$97,505
Other Taxes:	\$5,064,752
Lic., Permits, Fees:	\$738,241

State InterGovernment:	\$24,353,152
Federal InterGovernment:	\$1,674,097
Local InterGovernment:	\$1,227,777
Service Charges:	\$9,159,484
Other Revenues:	\$18,306,489
Enterprise - WaterSewer:	\$2,813,037
Enterprise - Electric:	\$0
Enterprise - Gas:	\$0
Enterprise - Airport:	\$4,862
Enterprise - Solid Waste:	\$3,524,975
Enterprise -Other:	\$1,069,961

2014 Municipal - Total Revenues By Population Group

INTERGOVERNMENT REVENUES- ALL FUNDS, SERVICE CHARGES, ENTERPRISE FUNDS

TAX REVENUES - ALL FUNDS

Population Group: A

Total Govs Reporting

11

Real Property	\$477,458,958
Other Property:	\$64,567,743
LOST:	\$231,507,163
SPLOST:	\$194,286,811
Alcohol Taxes:	\$30,589,372
Insurance Taxes:	\$61,322,061
Hotel-Motel Taxes:	\$91,682,484
Franchise Taxes:	\$98,518,390
Other Taxes:	\$7,767,560
Lic., Permits, Fees:	\$115,055,839

State InterGovernment:	\$30,036,077
Federal InterGovernment	\$61,602,610
Local InterGovernment:	\$64,154,838
Service Charges:	\$68,033,233
Other Revenues:	\$172,940,181
Enterprise - WaterSewer:	\$633,451,513
Enterprise - Electric:	\$236,691,367
Enterprise - Gas:	\$40,904,742
Enterprise - Airport:	\$727,683,850
Enterprise - Solid Waste:	\$116,684,289
Enterprise -Other:	\$84,670,752

Population Group: B

Total Govs Reporting

19

Real Property	\$105,366,203
Other Property:	\$23,040,336
LOST:	\$66,802,314
SPLOST:	\$26,994,710
Alcohol Taxes:	\$12,644,274
Insurance Taxes:	\$29,913,904
Hotel-Motel Taxes:	\$13,855,558
Franchise Taxes:	\$38,364,980
Other Taxes:	\$2,700,315
Lic., Permits, Fees:	\$33,536,675

State InterGovernment:	\$22,851,210
Federal InterGovernment	\$11,182,169
Local InterGovernment:	\$35,523,292
Service Charges:	\$12,575,030
Other Revenues:	\$45,086,046
Enterprise - WaterSewer:	\$236,351,966
Enterprise - Electric:	\$251,797,796
Enterprise - Gas:	\$90,664,804
Enterprise - Airport:	\$3,591,656
Enterprise - Solid Waste:	\$39,914,106
Enterprise -Other:	\$41,212,465

Population Group: C

Total Govs Reporting

46

Real Property	\$177,037,642
Other Property:	\$33,785,534
LOST:	\$85,207,353
SPLOST:	\$57,816,190
Alcohol Taxes:	\$16,177,319
Insurance Taxes:	\$35,603,706
Hotel-Motel Taxes:	\$21,708,023
Franchise Taxes:	\$52,041,766
Other Taxes:	\$4,073,607
Lic., Permits, Fees:	\$42,057,834

State InterGovernment:	\$14,564,608
Federal InterGovernment	\$9,330,972
Local InterGovernment:	\$32,078,652
Service Charges:	\$38,865,188
Other Revenues:	\$94,681,168
Enterprise - WaterSewer:	\$249,479,251
Enterprise - Electric:	\$388,337,837
Enterprise - Gas:	\$149,517,482
Enterprise - Airport:	\$5,082,576
Enterprise - Solid Waste:	\$69,462,105
Enterprise -Other:	\$73,766,101

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

Real Property	\$41,654,077
Other Property:	\$9,312,037
LOST:	\$44,711,346
SPLOST:	\$17,206,939
Alcohol Taxes:	\$6,487,724
Insurance Taxes:	\$15,092,199
Hotel-Motel Taxes:	\$5,755,241
Franchise Taxes:	\$23,943,235
Other Taxes:	\$1,095,654
Lic., Permits, Fees:	\$10,993,481

State InterGovernment:	\$10,996,454
Federal InterGovernment	\$3,082,418
Local InterGovernment:	\$13,234,545
Service Charges:	\$10,720,263
Other Revenues:	\$24,035,455
Enterprise - WaterSewer:	\$121,596,846
Enterprise - Electric:	\$144,003,307
Enterprise - Gas:	\$75,538,891
Enterprise - Airport:	\$888,896
Enterprise - Solid Waste:	\$19,449,710
Enterprise -Other:	\$13,725,787

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

Real Property	\$43,787,460
Other Property:	\$9,836,095
LOST:	\$36,532,576
SPLOST:	\$24,221,251
Alcohol Taxes:	\$7,837,614
Insurance Taxes:	\$14,898,426
Hotel-Motel Taxes:	\$4,779,699
Franchise Taxes:	\$18,404,392
Other Taxes:	\$1,179,187
Lic., Permits, Fees:	\$8,357,933

State InterGovernment:	\$13,030,309
Federal InterGovernment	\$4,458,655
Local InterGovernment:	\$14,408,785
Service Charges:	\$12,915,694
Other Revenues:	\$31,008,879
Enterprise - WaterSewer:	\$119,068,657
Enterprise - Electric:	\$110,513,310
Enterprise - Gas:	\$61,923,698
Enterprise - Airport:	\$8,460
Enterprise - Solid Waste:	\$13,988,770
Enterprise -Other:	\$6,956,845

Population Group: F**Total Govs Reporting****74**

Real Property	\$16,173,699
Other Property:	\$4,230,350
LOST:	\$15,493,283
SPLOST:	\$9,285,594
Alcohol Taxes:	\$2,796,601
Insurance Taxes:	\$6,240,435
Hotel-Motel Taxes:	\$1,447,253
Franchise Taxes:	\$7,566,444
Other Taxes:	\$522,629
Lic., Permits, Fees:	\$2,635,830

State InterGovernment:	\$7,348,544
Federal InterGovernment	\$13,435,124
Local InterGovernment:	\$6,055,763
Service Charges:	\$5,066,751
Other Revenues:	\$13,162,896
Enterprise - WaterSewer:	\$55,949,047
Enterprise - Electric:	\$2,142,197
Enterprise - Gas:	\$21,875,380
Enterprise - Airport:	\$26,165
Enterprise - Solid Waste:	\$2,249,397
Enterprise -Other:	\$1,145,976

Population Group: G**Total Govs Reporting****73**

Population Group: G**Total Govs Reporting****73**

Real Property	\$5,014,710
Other Property:	\$1,666,588
LOST:	\$7,897,704
SPLOST:	\$6,072,993
Alcohol Taxes:	\$1,441,234
Insurance Taxes:	\$2,724,903
Hotel-Motel Taxes:	\$1,304,625
Franchise Taxes:	\$4,223,056
Other Taxes:	\$258,644
Lic., Permits, Fees:	\$1,561,011

State InterGovernment:	\$3,487,683
Federal InterGovernment	\$602,645
Local InterGovernment:	\$999,879
Service Charges:	\$1,995,819
Other Revenues:	\$7,218,652
Enterprise - WaterSewer:	\$17,009,014
Enterprise - Electric:	\$931,840
Enterprise - Gas:	\$705,098
Enterprise - Airport:	\$327,732
Enterprise - Solid Waste:	\$618,148
Enterprise -Other:	\$191,741

Population Group: H**Total Govs Reporting****115**

Real Property	\$2,313,760
Other Property:	\$890,420
LOST:	\$3,319,817
SPLOST:	\$4,161,743
Alcohol Taxes:	\$606,755
Insurance Taxes:	\$1,552,398
Hotel-Motel Taxes:	\$124,109
Franchise Taxes:	\$1,535,557
Other Taxes:	\$240,308
Lic., Permits, Fees:	\$447,025

State InterGovernment:	\$1,514,190
Federal InterGovernment	\$185,058
Local InterGovernment:	\$733,882
Service Charges:	\$670,297
Other Revenues:	\$4,291,260
Enterprise - WaterSewer:	\$6,154,775
Enterprise - Electric:	\$1,167,255
Enterprise - Gas:	\$0
Enterprise - Airport:	\$0
Enterprise - Solid Waste:	\$388,704
Enterprise -Other:	\$241,749

2014 Consolidated - Total Revenues By Population Group

TAX REVENUES - ALL FUNDS

INTERGOVERNMENT REVENUES- ALL FUNDS, SERVICE CHARGES, ENTERPRISE FUNDS

Population Group: A

Total Govs Reporting

4

Real Property	\$176,532,324
Other Property:	\$58,142,652
LOST:	\$141,367,963
SPLOST:	\$85,689,343
Alcohol Taxes:	\$10,876,955
Insurance Taxes:	\$26,313,298
Hotel-Motel Taxes:	\$15,373,271
Franchise Taxes:	\$36,497,584
Other Taxes:	\$1,995,555
Lic., Permits, Fees:	\$31,898,837

State InterGovernment:	\$32,701,675
Federal InterGovernment:	\$23,101,175
Local InterGovernment:	\$7,380,446
Service Charges:	\$27,910,226
Other Revenues:	\$135,780,053
Enterprise - WaterSewer:	\$128,265,315
Enterprise - Electric:	\$0
Enterprise - Gas:	\$0
Enterprise - Airport:	\$19,625,054
Enterprise - Solid Waste:	\$58,344,785
Enterprise -Other:	\$18,485,903

Population Group: E

Total Govs Reporting

1

Real Property	\$419,344
Other Property:	\$111,342
LOST:	\$905,736
SPLOST:	\$905,390
Alcohol Taxes:	\$33,762
Insurance Taxes:	\$581,197
Hotel-Motel Taxes:	\$0
Franchise Taxes:	\$93,672
Other Taxes:	\$0
Lic., Permits, Fees:	\$75,062

State InterGovernment:	\$341,321
Federal InterGovernment:	\$0
Local InterGovernment:	\$0
Service Charges:	\$262,097
Other Revenues:	\$485,972
Enterprise - WaterSewer:	\$560,527
Enterprise - Electric:	\$0
Enterprise - Gas:	\$0
Enterprise - Airport:	\$0
Enterprise - Solid Waste:	\$0
Enterprise -Other:	\$0

Population Group: F

Total Govs Reporting

3

Real Property	\$3,345,383
Other Property:	\$606,817
LOST:	\$462,581
SPLOST:	\$664,206
Alcohol Taxes:	\$102,487
Insurance Taxes:	\$484,321
Hotel-Motel Taxes:	\$0
Franchise Taxes:	\$457,534
Other Taxes:	\$55
Lic., Permits, Fees:	\$53,104

State InterGovernment:	\$803,490
Federal InterGovernment:	\$24,758
Local InterGovernment:	\$49,922
Service Charges:	\$674,318
Other Revenues:	\$635,764
Enterprise - WaterSewer:	\$609,538
Enterprise - Electric:	\$0
Enterprise - Gas:	\$0
Enterprise - Airport:	\$0
Enterprise - Solid Waste:	\$455,464
Enterprise -Other:	\$21,834

Appendix A: 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
- 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 ²

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 ²
- Receipts from sales of materials and surplus equipment
- Receipts from sale of real property (land and buildings)

- Rents and royalties
- Cemetery fees
- All additional revenues

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 ¹
- Tax assessor/appraiser ¹
- General administration
- General government buildings
- General insurance
- Legal fees

Courts

- Superior court ¹
- State court ¹
- Juvenile and magistrate court ¹
- Probate court ¹
- Clerk of courts ¹
- Municipal court ²

Public Safety and Corrections

- Sheriff's department ¹
- Police department
- Correctional institute ¹
- Jail
- Fire department

Community Development

- Community development
- Building inspection and regulation

Highways

- Highways, roads and bridges
- Drainage

Health and Human Service

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

Leisure Services

- Parks and recreation
- Libraries

Public Works

- Parking facilities
- Natural resources
- Garbage and trash collection

Appendix A: Data Categories

Garbage and trash disposal (landfill)

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 and sewer 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 Fund

Appendix B:
COUNTY Local Government Finance Overview

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Revenues	9,076,324,964	970.78	100.0%
General Revenues	7,542,125,529	806.69	83.1%
Enterprise Fund Revenues	1,534,199,435	164.09	16.9%
Revenue Items	Amount (\$)	Per capita amount (\$)	Percent of total
General Revenues	7,542,125,529	806.69	83.1%
Property Taxes	3,643,456,117	389.69	40.1%
Real and personal property taxes	2,891,731,300	309.29	31.9%
All other property taxes	751,724,818	80.40	8.3%
Sales Taxes	1,593,260,970	170.41	17.6%
Local option sales tax	598,049,159	63.97	6.6%
Special purpose sales tax	995,211,810	106.45	11.0%
Excise and special use taxes	414,185,856	44.30	4.6%
Alcoholic beverage taxes	41,517,653	4.44	0.5%
Insurance premiums taxes	264,400,187	28.28	2.9%
Hotel/motel taxes	45,408,889	4.86	0.5%
Franchise payments taxes	43,618,361	4.67	0.5%
Other excise and special use taxes	19,240,766	2.06	0.2%
Licenses, permits and fees	154,275,601	16.50	1.7%
Intergovernmental revenues, by source	516,834,645	55.28	5.7%
State	302,574,791	32.36	3.3%
Federal	168,614,139	18.03	1.9%
Local	45,645,716	4.88	0.5%
Service charges and other revenues	1,220,112,340	130.50	13.4%
Service charge revenues	299,439,363	32.03	3.3%
Other revenues	920,672,977	98.47	10.1%
Enterprise Fund Revenues	1,534,199,435	164.09	16.9%
Water and sewer system	1,188,128,075	127.08	13.1%
Electric supply system	565,106	0.06	0.0%
Gas supply system	672,233	0.07	0.0%
Airport	19,323,634	2.07	0.2%
Solid waste system	200,059,539	21.40	2.2%
Other enterprise funds	125,450,847	13.42	1.4%

Appendix B:
COUNTY Local Government Finance Overview

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Expenditures	8,484,406,365	907.47	100.0%
General Expenditures	6,736,296,439	720.50	79.4%
Enterprise Fund Expenditures	1,480,220,978	158.32	17.4%
Debt Service Costs	267,888,947	28.65	3.2%
	Amount (\$)	Per capita amount (\$)	Percent of total
Expenditure Items			
General Expenditures	6,736,296,439	720.50	79.4%
Administration	1,273,432,720	136.20	15.0%
Courts	612,660,441	65.53	7.2%
Public safety	2,124,314,309	227.21	25.0%
Community development	149,560,311	16.00	1.8%
Health and human services	481,809,638	51.53	5.7%
Leisure services	310,916,581	33.25	3.7%
Public works	51,249,683	5.48	0.6%
Highways, streets and drainage	452,095,628	48.36	5.3%
Education (non-school board)	839,181	0.09	0.0%
Other expenditures	384,058,045	41.08	4.5%
Capital expenditures	895,359,904	95.77	10.6%
Enterprise Fund Expenditures	1,480,220,978	158.32	17.4%
Water and sewer system	1,135,899,205	121.49	13.4%
Electric supply system	0	0.00	0.0%
Gas supply system	11,208,506	1.20	0.1%
Airport	38,250,543	4.09	0.5%
Solid waste system	189,048,224	20.22	2.2%
Other enterprise funds	105,814,500	11.32	1.2%
Debt service costs (Interest only)	267,888,947	28.65	3.2%

Appendix B:
COUNTY Local Government Finance Overview

Debt Items	Amount (\$)	Per capita amount (\$)	Percent of total
Outstanding at beginning of year	6,002,873,924	642.05	100.0%
Revenue bonds	3,478,611,254	372.06	57.9%
General obligation bonds	1,356,065,483	145.04	22.6%
Other long-term debt	605,195,910	64.73	10.1%
Lease pool/capital purchase	466,756,162	49.92	7.8%
Short-term debt	96,245,115	10.29	1.6%
Issued during fiscal year	650,949,632	69.62	100.0%
Revenue bonds	50,538,218	5.41	7.8%
General obligation bonds	191,328,726	20.46	29.4%
Other long-term debt	38,839,302	4.15	6.0%
Lease pool/capital purchase	29,149,316	3.12	4.5%
Short-term debt	341,094,070	36.48	52.4%
Retired during fiscal year	907,054,868	97.02	100.0%
Revenue bonds	193,221,549	20.67	21.3%
General obligation bonds	234,345,700	25.07	25.8%
Other long-term debt	54,039,603	5.78	6.0%
Lease pool/capital purchase	64,700,745	6.92	7.1%
Short-term debt	360,747,271	38.58	39.8%
Outstanding at end of year	5,730,439,230	612.91	100.0%
Revenue bonds	3,335,927,923	356.80	58.2%
General obligation bonds	1,313,048,509	140.44	22.9%
Other long-term debt	578,129,109	61.84	10.1%
Lease pool/capital purchase	431,204,734	46.12	7.5%
Short-term debt	72,128,956	7.71	1.3%
Interest paid on debt during year	267,888,947	28.65	100.0%
Revenue bonds	144,920,029	15.50	54.1%
General obligation bonds	84,634,604	9.05	31.6%
Other long-term debt	19,322,591	2.07	7.2%
Lease pool/capital purchase	17,881,766	1.91	6.7%
Short-term debt	1,129,957	0.12	0.4%
Cash and Investment Assets	Amount (\$)	Per capita amount (\$)	Percent of total
Amount held at end of year	6,393,478,882	683.83	100.0%
Held in sinking funds	235,948,098	25.24	3.7%
Held in bond funds	803,080,476	85.90	12.6%
Held in all other funds	5,354,450,307	572.70	83.7%

Appendix C:
MUNICIPAL Local Government Finance Overview

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Revenues	7,868,187,358	2,311.87	100.0%
General Revenues	3,629,730,582	1,066.51	46.1%
Enterprise Fund Revenues	4,238,456,776	1,245.37	53.9%
Revenue Items	Amount (\$)	Per capita amount (\$)	Percent of total
General Revenues	3,629,730,582	1,066.51	46.1%
Property Taxes	1,016,135,613	298.57	12.9%
Real and personal property taxes	868,806,510	255.28	11.0%
All other property taxes	147,329,103	43.29	1.9%
Sales Taxes	831,517,786	244.32	10.6%
Local option sales tax	491,471,556	144.41	6.2%
Special purpose sales tax	340,046,231	99.91	4.3%
Excise and special use taxes	649,021,641	190.70	8.2%
Alcoholic beverage taxes	78,580,894	23.09	1.0%
Insurance premiums taxes	167,348,033	49.17	2.1%
Hotel/motel taxes	140,656,992	41.33	1.8%
Franchise payments taxes	244,597,819	71.87	3.1%
Other excise and special use taxes	17,837,904	5.24	0.2%
Licenses, permits and fees	214,645,629	63.07	2.7%
Intergovernmental revenues, by source	375,084,592	110.21	4.8%
State	103,829,074	30.51	1.3%
Federal	104,060,709	30.58	1.3%
Local	167,194,810	49.13	2.1%
Service charges and other revenues	543,325,321	159.64	6.9%
Service charge revenues	150,878,137	44.33	1.9%
Other revenues	392,447,184	115.31	5.0%
Enterprise Fund Revenues	4,238,456,776	1,245.37	53.9%
Water and sewer system	1,439,465,790	422.95	18.3%
Electric supply system	1,135,584,910	333.66	14.4%
Gas supply system	441,130,096	129.62	5.6%
Airport	737,609,336	216.73	9.4%
Solid waste system	262,755,229	77.20	3.3%
Other enterprise funds	221,911,416	65.20	2.8%

Appendix C:
MUNICIPAL Local Government Finance Overview

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Expenditures	8,249,767,028	2,423.31	100.0%
General Expenditures	3,380,918,403	993.12	41.0%
Enterprise Fund Expenditures	4,385,047,935	1,288.08	53.2%
Debt Service Costs	483,800,691	142.11	5.9%
	Amount (\$)	Per capita amount (\$)	Percent of total
Expenditure Items			
General Expenditures	3,380,918,403	993.12	41.0%
Administration	689,453,158	202.52	8.4%
Courts	55,208,773	16.22	0.7%
Public safety	1,228,858,020	360.97	14.9%
Community development	165,344,050	48.57	2.0%
Health and human services	41,020,059	12.05	0.5%
Leisure services	200,162,783	58.80	2.4%
Public works	44,582,485	13.10	0.5%
Highways, streets and drainage	295,155,927	86.70	3.6%
Education (non-school board)	36,038,247	10.59	0.4%
Other expenditures	110,512,388	32.46	1.3%
Capital expenditures	514,582,513	151.15	6.2%
Enterprise Fund Expenditures	4,385,047,935	1,288.08	53.2%
Water and sewer system	1,652,568,880	485.43	20.0%
Electric supply system	1,000,741,541	293.96	12.1%
Gas supply system	381,675,898	112.11	4.6%
Airport	841,082,754	247.06	10.2%
Solid waste system	264,374,898	77.66	3.2%
Other enterprise funds	244,603,963	71.85	3.0%
Debt service costs (Interest only)	483,800,691	142.11	5.9%

Appendix C:
MUNICIPAL Local Government Finance Overview

Debt Items	Amount (\$)	Per capita amount (\$)	Percent of total
Outstanding at beginning of year	10,540,091,243	3,096.07	100.0%
Revenue bonds	7,916,292,586	2,325.35	75.1%
General obligation bonds	700,681,550	205.82	6.6%
Other long-term debt	1,474,537,135	433.13	14.0%
Lease pool/capital purchase	406,144,935	119.30	3.9%
Short-term debt	42,435,037	12.46	0.4%
Issued during fiscal year	1,959,613,979	575.62	100.0%
Revenue bonds	1,637,202,406	480.92	83.5%
General obligation bonds	136,139,045	39.99	6.9%
Other long-term debt	114,513,097	33.64	5.8%
Lease pool/capital purchase	34,293,015	10.07	1.7%
Short-term debt	37,466,416	11.01	1.9%
Retired during fiscal year	2,097,655,123	616.17	100.0%
Revenue bonds	1,808,772,654	531.31	86.2%
General obligation bonds	77,670,157	22.82	3.7%
Other long-term debt	102,269,565	30.04	4.9%
Lease pool/capital purchase	71,717,593	21.07	3.4%
Short-term debt	37,225,154	10.93	1.8%
Outstanding at end of year	10,379,796,778	3,048.99	100.0%
Revenue bonds	7,744,722,338	2,274.95	74.6%
General obligation bonds	759,150,438	222.99	7.3%
Other long-term debt	1,474,206,879	433.04	14.2%
Lease pool/capital purchase	370,620,848	108.87	3.6%
Short-term debt	31,096,275	9.13	0.3%
Interest paid on debt during year	483,800,691	142.11	100.0%
Revenue bonds	399,609,151	117.38	82.6%
General obligation bonds	25,238,768	7.41	5.2%
Other long-term debt	44,283,164	13.01	9.2%
Lease pool/capital purchase	14,077,118	4.14	2.9%
Short-term debt	592,491	0.17	0.1%
Cash and Investment Assets	Amount (\$)	Per capita amount (\$)	Percent of total
Amount held at end of year	7,047,575,512	2,070.17	100.0%
Held in sinking funds	787,501,699	231.32	11.2%
Held in bond funds	658,330,273	193.38	9.3%
Held in all other funds	5,601,743,540	1,645.47	79.5%

Appendix D:
CONSOLIDATED Local Government Finance Overview

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Revenues	1,050,509,412	1,505.24	100.0%
General Revenues	824,140,992	1,180.88	78.5%
Enterprise Fund Revenues	226,368,419	324.36	21.5%
Revenue Items	Amount (\$)	Per capita amount (\$)	Percent of total
General Revenues	824,140,992	1,180.88	78.5%
Property Taxes	239,157,862	342.68	22.8%
Real and personal property taxes	180,297,051	258.34	17.2%
All other property taxes	58,860,811	84.34	5.6%
Sales Taxes	229,995,219	329.55	21.9%
Local option sales tax	142,736,280	204.52	13.6%
Special purpose sales tax	87,258,939	125.03	8.3%
Excise and special use taxes	92,809,691	132.98	8.8%
Alcoholic beverage taxes	11,013,204	15.78	1.0%
Insurance premiums taxes	27,378,816	39.23	2.6%
Hotel/motel taxes	15,373,271	22.03	1.5%
Franchise payments taxes	37,048,790	53.09	3.5%
Other excise and special use taxes	1,995,610	2.86	0.2%
Licenses, permits and fees	32,027,003	45.89	3.0%
Intergovernmental revenues, by source	64,402,787	92.28	6.1%
State	33,846,486	48.50	3.2%
Federal	23,125,933	33.14	2.2%
Local	7,430,368	10.65	0.7%
Service charges and other revenues	165,748,430	237.50	15.8%
Service charge revenues	28,846,641	41.33	2.7%
Other revenues	136,901,789	196.16	13.0%
Enterprise Fund Revenues	226,368,419	324.36	21.5%
Water and sewer system	129,435,380	185.46	12.3%
Electric supply system	0	0.00	0.0%
Gas supply system	0	0.00	0.0%
Airport	19,625,054	28.12	1.9%
Solid waste system	58,800,249	84.25	5.6%
Other enterprise funds	18,507,737	26.52	1.8%

Appendix D:
CONSOLIDATED Local Government Finance Overview

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Expenditures	1,059,440,583	1,518.04	100.0%
General Expenditures	722,918,922	1,035.85	68.2%
Enterprise Fund Expenditures	285,846,291	409.58	27.0%
Debt Service Costs	50,675,370	72.61	4.8%
	Amount (\$)	Per capita amount (\$)	Percent of total
Expenditure Items			
General Expenditures	722,918,922	1,035.85	68.2%
Administration	100,243,485	143.64	9.5%
Courts	50,308,603	72.09	4.7%
Public safety	272,559,192	390.54	25.7%
Community development	37,127,160	53.20	3.5%
Health and human services	26,393,375	37.82	2.5%
Leisure services	38,584,291	55.29	3.6%
Public works	3,275,455	4.69	0.3%
Highways, streets and drainage	42,638,108	61.09	4.0%
Education (non-school board)	0	0.00	0.0%
Other expenditures	22,318,721	31.98	2.1%
Capital expenditures	129,470,533	185.51	12.2%
Enterprise Fund Expenditures	285,846,291	409.58	27.0%
Water and sewer system	158,696,189	227.39	15.0%
Electric supply system	0	0.00	0.0%
Gas supply system	0	0.00	0.0%
Airport	20,009,268	28.67	1.9%
Solid waste system	61,945,945	88.76	5.8%
Other enterprise funds	45,194,888	64.76	4.3%
Debt service costs (Interest only)	50,675,370	72.61	4.8%

Appendix D:
CONSOLIDATED Local Government Finance Overview

Debt Items	Amount (\$)	Per capita amount (\$)	Percent of total
Outstanding at beginning of year	1,179,205,013	1,689.64	100.0%
Revenue bonds	967,717,164	1,386.61	82.1%
General obligation bonds	121,957,644	174.75	10.3%
Other long-term debt	52,936,373	75.85	4.5%
Lease pool/capital purchase	36,593,832	52.43	3.1%
Short-term debt	0	0.00	0.0%
Issued during fiscal year	40,554,803	58.11	100.0%
Revenue bonds	37,160,000	53.25	91.6%
General obligation bonds	0	0.00	0.0%
Other long-term debt	94,458	0.14	0.2%
Lease pool/capital purchase	3,300,345	4.73	8.1%
Short-term debt	0	0.00	0.0%
Retired during fiscal year	50,339,115	72.13	100.0%
Revenue bonds	26,227,605	37.58	52.1%
General obligation bonds	17,260,023	24.73	34.3%
Other long-term debt	5,733,023	8.21	11.4%
Lease pool/capital purchase	1,118,464	1.60	2.2%
Short-term debt	0	0.00	0.0%
Outstanding at end of year	1,169,548,853	1,675.81	100.0%
Revenue bonds	978,649,559	1,402.27	83.7%
General obligation bonds	104,825,773	150.20	9.0%
Other long-term debt	47,297,808	67.77	4.0%
Lease pool/capital purchase	38,775,713	55.56	3.3%
Short-term debt	0	0.00	0.0%
Interest paid on debt during year	50,675,370	72.61	100.0%
Revenue bonds	44,874,104	64.30	88.6%
General obligation bonds	3,441,283	4.93	6.8%
Other long-term debt	1,793,342	2.57	3.5%
Lease pool/capital purchase	566,641	0.81	1.1%
Short-term debt	0	0.00	0.0%
Cash and Investment Assets	Amount (\$)	Per capita amount (\$)	Percent of total
Amount held at end of year	827,986,161	1,186.39	100.0%
Held in sinking funds	50,801,001	72.79	6.1%
Held in bond funds	112,917,876	161.80	13.6%
Held in all other funds	664,267,284	951.81	80.2%

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

Government	Filed RLG Report as Required	2014 Fiscal Year End Month	Government	Filed RLG Report as Required	2014 Fiscal Year End Month
Counties			36 Columbia	Yes	June 30
1 Appling	Yes	September 30	37 Cook	Yes	September 30
2 Atkinson	Yes	June 30	38 Coweta	Yes	September 30
3 Bacon	Yes	June 30	39 Crawford	Yes	September 30
4 Baker	Yes	April 30	40 Crisp	Yes	June 30
5 Baldwin	Yes	December 31	41 Dade	Yes	June 30
6 Banks	Yes	June 30	42 Dawson	Yes	December 31
7 Barrow	Yes	September 30	43 Decatur	Yes	June 30
8 Bartow	Yes	December 31	44 DeKalb	Yes	December 31
9 Ben Hill	Yes	December 31	45 Dodge	Yes	December 31
10 Berrien	Yes	June 30	46 Dooley	Yes	September 30
11 Bibb *	Yes	June 30	47 Dougherty	Yes	June 30
12 Bleckley	Yes	December 31	48 Douglas	Yes	December 31
13 Brantley	Yes	December 31	49 Early	Yes	June 30
14 Brooks	Yes	June 30	50 Echols *	Yes	December 31
15 Bryan	Yes	December 31	51 Effingham	Yes	June 30
16 Bulloch	Yes	June 30	52 Elbert	Yes	June 30
17 Burke	Yes	September 30	53 Emanuel	Yes	September 30
18 Butts	Yes	June 30	54 Evans	Yes	June 30
19 Calhoun	Yes	December 31	55 Fannin	Yes	December 31
20 Camden	Yes	June 30	56 Fayette	Yes	June 30
21 Candler	Yes	June 30	57 Floyd	Yes	December 31
22 Carroll	Yes	June 30	58 Forsyth	Yes	December 31
23 Catoosa	Yes	September 30	59 Franklin	Yes	June 30
24 Charlton	Yes	December 31	60 Fulton	Yes	December 31
25 Chatham	Yes	June 30	61 Gilmer	Yes	December 31
26 Chattahoochee *	Yes	June 30	62 Glascock	Yes	December 31
27 Chattooga	Yes	December 31	63 Glynn	Yes	June 30
28 Cherokee	Yes	December 31	64 Gordon	Yes	June 30
29 Clarke *	Yes	June 30	65 Grady	Yes	December 31
30 Clay	Yes	September 30	66 Greene	Yes	September 30
31 Clayton	Yes	June 30	67 Gwinnett	Yes	December 31
32 Clinch	Yes	July 31	68 Habersham	Yes	June 30
33 Cobb	Yes	September 30	69 Hall	Yes	June 30
34 Coffee	Yes	December 31	70 Hancock	Yes	December 31
35 Colquitt	Yes	June 30	71 Haralson	Yes	June 30

* Consolidated county/city government

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

Government	Filed RLG Report as Required	2014 Fiscal Year End Month	Government	Filed RLG Report as Required	2014 Fiscal Year End Month
72 Harris	Yes	June 30	109 Oglethorpe	Yes	December 31
73 Hart	Yes	September 30	110 Paulding	Yes	June 30
74 Heard	Yes	June 30	111 Peach	Yes	September 30
75 Henry	Yes	June 30	112 Pickens	Yes	December 31
76 Houston	Yes	June 30	113 Pierce	Yes	December 31
77 Irwin	Yes	August 31	114 Pike	Yes	October 31
78 Jackson	Yes	December 31	115 Polk	Yes	June 30
79 Jasper	Yes	December 31	116 Pulaski	Yes	December 31
80 Jeff Davis	Yes	June 30	117 Putnam	Yes	September 30
81 Jefferson	Yes	June 30	118 Quitman *	Yes	December 31
82 Jenkins	Yes	June 30	119 Rabun	Yes	June 30
83 Johnson	Yes	December 31	120 Randolph	Yes	March 31
84 Jones	Yes	August 31	121 Richmond *	Yes	December 31
85 Lamar	Yes	December 31	122 Rockdale	Yes	December 31
86 Lanier	Yes	June 30	123 Schley	Yes	June 30
87 Laurens	Yes	June 30	124 Screven	No	June 30
88 Lee	Yes	June 30	125 Seminole	Yes	May 31
89 Liberty	Yes	June 30	126 Spalding	Yes	June 30
90 Lincoln	Yes	June 30	127 Stephens	Yes	June 30
91 Long	Yes	June 30	128 Stewart	Yes	December 31
92 Lowndes	Yes	June 30	129 Sumter	Yes	June 30
93 Lumpkin	Yes	December 31	130 Talbot	Yes	June 30
94 Macon	Yes	June 30	131 Taliaferro	Yes	June 30
95 Madison	Yes	December 31	132 Tattnall	Yes	September 30
96 Marion	No	December 31	133 Taylor	Yes	June 30
97 McDuffie	Yes	December 31	134 Telfair	Yes	June 30
98 McIntosh	Yes	September 30	135 Terrell	Yes	September 30
99 Meriwether	Yes	September 30	136 Thomas	Yes	December 31
100 Miller	Yes	June 30	137 Tift	Yes	June 30
101 Mitchell	Yes	December 31	138 Toombs	Yes	December 31
102 Monroe	No	December 31	139 Towns	Yes	December 31
103 Montgomery	Yes	December 31	140 Treutlen	Yes	June 30
104 Morgan	Yes	June 30	141 Troup	Yes	June 30
105 Murray	Yes	December 31	142 Turner	Yes	June 30
106 Muscogee *	Yes	June 30	143 Twiggs	Yes	December 31
107 Newton	Yes	June 30	144 Union	Yes	December 31
108 Oconee	Yes	June 30	145 Upson	Yes	December 31

* Consolidated county/city government

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

Government	Filed RLG Report as Required	2014 Fiscal Year End Month	Government	Filed RLG Report as Required	2014 Fiscal Year End Month
146 Walker	Yes	September 30	23 Argyle	Yes	June 30
147 Walton	Yes	June 30	24 Arlington	Yes	June 30
148 Ware	Yes	June 30	25 Arnoldsville	Yes	December 31
149 Warren	Yes	June 30	26 Ashburn	Yes	June 30
150 Washington	Yes	June 30	27 Atlanta	Yes	June 30
151 Wayne	Yes	December 31	28 Attapulgus	Yes	April 30
152 Webster *	Yes	December 31	29 Auburn	Yes	September 30
153 Wheeler	Yes	December 31	30 Austell	Yes	June 30
154 White	Yes	June 30	31 Avalon	No	December 31
155 Whitfield	Yes	December 31	32 Avera	Yes	June 30
156 Wilcox	Yes	September 30	33 Avondale Estates	Yes	December 31
157 Wilkes	Yes	June 30	34 Baconton	Yes	April 30
158 Wilkinson	Yes	September 30	35 Bainbridge	Yes	September 30
159 Worth	Yes	June 30	36 Baldwin	Yes	June 30
Municipalities			37 Ball Ground	Yes	June 30
1 Abbeville	No	December 31	38 Barnesville	Yes	September 30
2 Acworth	No	June 30	39 Bartow	Yes	June 30
3 Adairsville	Yes	December 31	40 Barwick	Yes	June 30
4 Adel	Yes	September 30	41 Baxley	Yes	September 30
5 Adrian	Yes	December 31	42 Bellville	Yes	June 30
6 Ailey	Yes	December 31	43 Berkeley Lake	No	December 31
7 Alamo	Yes	December 31	44 Berlin	Yes	January 31
8 Alapaha	No	October 31	45 Bethlehem	Yes	December 31
9 Albany	Yes	June 30	46 Between	Yes	December 31
10 Aldora	Yes	December 31	47 Bishop	Yes	June 30
11 Allenhurst	Yes	December 31	48 Blackshear	Yes	June 30
12 Allentown	Yes	December 31	49 Blairsville	Yes	December 31
13 Alma	Yes	June 30	50 Blakely	Yes	December 31
14 Alpharetta	Yes	June 30	51 Bloomingdale	Yes	June 30
15 Alston	Yes	June 30	52 Blue Ridge	Yes	December 31
16 Alto	No	December 31	53 Bluffton	Yes	December 31
17 Ambrose	Yes	December 31	54 Blythe	Yes	December 31
18 Americus	Yes	December 31	55 Bogart	Yes	March 31
19 Andersonville	No	June 30	56 Boston	Yes	December 31
20 Arabi	Yes	December 31	57 Bostwick	Yes	December 31
21 Aragon	No	June 30	58 Bowdon	Yes	June 30
22 Arcade	Yes	December 31	59 Bowersville	Yes	December 31

* Consolidated county/city government

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

Government	Filed RLG Report as Required	2014 Fiscal Year End Month	Government	Filed RLG Report as Required	2014 Fiscal Year End Month
60 Bowman	Yes	December 31	97 Chattahoochee Hills	Yes	September 30
61 Braselton	Yes	June 30	98 Chauncey	Yes	June 30
62 Braswell	No	June 30	99 Chester	Yes	December 31
63 Bremen	Yes	June 30	100 Chickamauga	Yes	December 31
64 Brinson	Yes	December 31	101 Clarkesville	Yes	December 31
65 Bronwood	Yes	December 31	102 Clarkston	Yes	December 31
66 Brookhaven	No	December 31	103 Claxton	Yes	June 30
67 Brooklet	Yes	June 30	104 Clayton	Yes	June 30
68 Brooks	Yes	June 30	105 Clermont	Yes	June 30
69 Broxton	Yes	December 31	106 Cleveland	Yes	June 30
70 Brunswick	Yes	June 30	107 Climax	No	December 31
71 Buchanan	Yes	June 30	108 Cobbtown	Yes	December 31
72 Buckhead	Yes	June 30	109 Cochran	Yes	June 30
73 Buena Vista	Yes	May 31	110 Cohutta	Yes	December 31
74 Buford	Yes	June 30	111 Colbert	Yes	December 31
75 Butler	Yes	September 30	112 College Park	Yes	June 30
76 Byromville	Yes	December 31	113 Collins	Yes	December 31
77 Byron	Yes	December 31	114 Colquitt	Yes	June 30
78 Cadwell	Yes	December 31	115 Comer	Yes	December 31
79 Cairo	Yes	June 30	116 Commerce	Yes	June 30
80 Calhoun	Yes	June 30	117 Concord	Yes	July 31
81 Camak	Yes	December 31	118 Conyers	Yes	June 30
82 Camilla	Yes	September 30	119 Coolidge	Yes	December 31
83 Canon	Yes	December 31	120 Cordele	Yes	June 30
84 Canton	Yes	September 30	121 Cornelia	Yes	December 31
85 Carl	Yes	December 31	122 Covington	Yes	June 30
86 Carlton	Yes	December 31	123 Crawford	No	December 31
87 Carnesville	Yes	June 30	124 Crawfordville	Yes	December 31
88 Carrollton	Yes	June 30	125 Culloden	No	December 31
89 Cartersville	Yes	June 30	126 Cumming	Yes	December 31
90 Cave Spring	Yes	June 30	127 Cuthbert	Yes	September 30
91 Cecil	Yes	December 31	128 Dacula	Yes	December 31
92 Cedartown	No	December 31	129 Dahlonega	Yes	September 30
93 Centerville	Yes	June 30	130 Daisy	Yes	June 30
94 Centralhatchee	Yes	December 31	131 Dallas	Yes	June 30
95 Chamblee	Yes	December 31	132 Dalton	Yes	December 31
96 Chatsworth	Yes	December 31	133 Damascus	No	December 31

* Consolidated county/city government

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

Government	Filed RLG Report as Required	2014 Fiscal Year End Month	Government	Filed RLG Report as Required	2014 Fiscal Year End Month
134 Danielsville	No	December 31	171 Emerson	Yes	June 30
135 Danville	Yes	June 30	172 Enigma	No	December 31
136 Darien	Yes	June 30	173 Ephesus	Yes	December 31
137 Dasher	No	June 30	174 Eton	Yes	December 31
138 Davisboro	Yes	July 31	175 Euharlee	Yes	December 31
139 Dawson	Yes	August 31	176 Fairburn	Yes	September 30
140 Dawsonville	Yes	December 31	177 Fairmount	Yes	December 31
141 De Soto	No	December 31	178 Fargo	Yes	August 31
142 Dearing	Yes	December 31	179 Fayetteville	Yes	July 31
143 Decatur	Yes	June 30	180 Fitzgerald	Yes	December 31
144 Deepstep	Yes	December 31	181 Flemington	Yes	June 30
145 Demorest	Yes	December 31	182 Flovilla	No	December 31
146 Denton	Yes	December 31	183 Flowery Branch	Yes	June 30
147 Dexter	Yes	December 31	184 Folkston	Yes	December 31
148 Dillard	Yes	June 30	185 Forest Park	Yes	June 30
149 Doerun	Yes	December 31	186 Forsyth	Yes	December 31
150 Donalsonville	Yes	May 31	187 Fort Gaines	Yes	June 30
151 Dooling	Yes	June 30	188 Fort Oglethorpe	Yes	December 31
152 Doraville	Yes	June 30	189 Fort Valley	Yes	September 30
153 Douglas	Yes	June 30	190 Franklin	Yes	December 31
154 Douglasville	Yes	June 30	191 Franklin Spring	Yes	December 31
155 Dublin	Yes	June 30	192 Funston	Yes	December 31
156 Dudley	Yes	December 31	193 Gainesville	Yes	June 30
157 Duluth	Yes	June 30	194 Garden City	Yes	December 31
158 Dunwoody	Yes	December 31	195 Garfield	Yes	June 30
159 DuPont	Yes	December 31	196 Gay	Yes	February 28
160 East Dublin	Yes	June 30	197 Geneva	Yes	December 31
161 East Ellijay	Yes	June 30	198 Gibson	Yes	December 31
162 East Point	Yes	June 30	199 Gillsville	Yes	June 30
163 Eastman	Yes	December 31	200 Girard	Yes	June 30
164 Eatonton	Yes	August 31	201 Glennville	Yes	June 30
165 Edgehill	Yes	June 30	202 Glenwood	Yes	December 31
166 Edison	Yes	June 30	203 Good Hope	Yes	December 31
167 Elberton	Yes	June 30	204 Gordon	Yes	September 30
168 Ellaville	No	December 31	205 Graham	No	September 30
169 Ellenton	Yes	December 31	206 Grantville	No	September 30
170 Ellijay	Yes	December 31	207 Gray	Yes	December 31

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Government	Filed RLG Report as Required	2014 Fiscal Year End Month	Government	Filed RLG Report as Required	2014 Fiscal Year End Month
208 Grayson	Yes	August 31	245 Ivey	Yes	September 30
209 Greensboro	Yes	September 30	246 Jackson	Yes	December 31
210 Greenville	Yes	June 30	247 Jacksonville	Yes	June 30
211 Griffin	Yes	June 30	248 Jakin	Yes	June 30
212 Grovetown	Yes	December 31	249 Jasper	Yes	December 31
213 Gum Branch	Yes	December 31	250 Jefferson	Yes	December 31
214 Guyton	Yes	June 30	251 Jeffersonville	No	December 31
215 Hagan	Yes	June 30	252 Jenkinsburg	Yes	December 31
216 Hahira	Yes	December 31	253 Jersey	Yes	December 31
217 Hamilton	Yes	December 31	254 Jesup	Yes	June 30
218 Hampton	Yes	September 30	255 Johns Creek	Yes	September 30
219 Hapeville	Yes	June 30	256 Jonesboro	Yes	December 31
220 Haralson	Yes	June 30	257 Junction City	No	December 31
221 Harlem	Yes	December 31	258 Kennesaw	Yes	September 30
222 Harrison	Yes	December 31	259 Keysville	No	December 31
223 Hartwell	Yes	December 31	260 Kingsland	Yes	September 30
224 Hawkinsville	Yes	June 30	261 Kingston	Yes	December 31
225 Hazlehurst	Yes	June 30	262 Kite	Yes	December 31
226 Helen	Yes	June 30	263 LaFayette	Yes	September 30
227 Hephzibah	Yes	June 30	264 LaGrange	Yes	June 30
228 Hiawassee	Yes	June 30	265 Lake City	Yes	December 31
229 Higgston	Yes	December 31	266 Lake Park	Yes	December 31
230 Hiltonia	Yes	June 30	267 Lakeland	Yes	December 31
231 Hinesville	Yes	October 31	268 Lavonia	Yes	December 31
232 Hiram	Yes	June 30	269 Lawrenceville	Yes	August 31
233 Hoboken	Yes	December 31	270 Leary	Yes	December 31
234 Hogansville	Yes	June 30	271 Leesburg	Yes	June 30
235 Holly Springs	Yes	December 31	272 Lenox	Yes	December 31
236 Homeland	Yes	December 31	273 Leslie	Yes	June 30
237 Homer	Yes	June 30	274 Lexington	Yes	June 30
238 Homerville	Yes	June 30	275 Lilburn	Yes	June 30
239 Hoschton	No	December 31	276 Lilly	Yes	December 31
240 Hull	No	December 31	277 Lincolnton	Yes	December 31
241 Ideal	Yes	June 30	278 Lithonia	Yes	December 31
242 Ila	Yes	December 31	279 Locust Grove	Yes	December 31
243 Iron City	Yes	December 31	280 Loganville	Yes	June 30
244 Irwinton	Yes	September 30	281 Lone Oak	Yes	June 30

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

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

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

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504 Warwick	Yes	June 30			
505 Washington	Yes	December 31			
506 Watkinsville	Yes	June 30			
507 Waverly Hall	Yes	June 30			
508 Waycross	Yes	June 30			
509 Waynesboro	Yes	December 31			
510 West Point	Yes	December 31			
511 Whigham	Yes	August 31			
512 White	Yes	December 31			
513 White Plains	Yes	December 31			
514 Whitesburg	No	December 31			
515 Willacoochee	No	December 31			
516 Williamson	Yes	December 31			
517 Winder	Yes	June 30			
518 Winterville	Yes	December 31			
519 Woodbine	Yes	December 31			
520 Woodbury	Yes	December 31			
521 Woodland	No	December 31			
522 Woodstock	Yes	June 30			
523 Woodville	Yes	December 31			
524 Woolsey	Yes	December 31			
525 Wrens	Yes	December 31			
526 Wrightsville	Yes	December 31			
527 Yatesville	Yes	December 31			
528 Young Harris	Yes	December 31			
529 Zebulon	Yes	December 31			
Municipalities					
1 Chattahoochee		June 30			
2 Georgetown		December 31			
3 Helena	Yes	June 30			
4 McRae	Yes	December 31			
5 Quitman		December 31			

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