



GEORGIA LOCAL GOVERNMENT FINANCE HIGHLIGHTS

**LOCAL GOVERNMENT DATA
FOR FISCAL YEARS ENDED IN 2015**



Georgia Department of Community Affairs

March 2017

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All Highlights based on 2015 Fiscal Year data reported by Local Governments

(See **Appendix E** for the list of Local Governments duly reporting finances for FY 2015 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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2015 County - Total Revenues By Population Group

TAX REVENUES - ALL FUNDS

INTERGOVERNMENT REVENUES- ALL FUNDS, SERVICE CHARGES, ENTERPRISE FUNDS

Population Group: A

Total Govs Reporting

21

Real Property	\$2,127,866,030
Other Property:	\$493,714,893
LOST:	\$371,481,948
SPLOST:	\$640,802,178
Alcohol Taxes:	\$28,944,607
Insurance Taxes:	\$175,631,143
Hotel-Motel Taxes:	\$29,677,668
Franchise Taxes:	\$36,002,647
Other Taxes:	\$7,178,411
Lic., Permits, Fees:	\$138,827,713

State InterGovernment:	\$139,315,165
Federal InterGovernment:	\$126,268,484
Local InterGovernment:	\$39,039,682
Service Charges:	\$299,680,724
Other Revenues:	\$838,371,333
Enterprise - WaterSewer:	\$1,072,988,277
Enterprise - Electric:	\$589,339
Enterprise - Gas:	\$0
Enterprise - Airport:	\$12,401,299
Enterprise - Solid Waste:	\$138,969,650
Enterprise -Other:	\$72,107,300

Population Group: B

Total Govs Reporting

15

Real Property	\$275,349,456
Other Property:	\$71,696,385
LOST:	\$77,452,870
SPLOST:	\$116,474,831
Alcohol Taxes:	\$5,328,569
Insurance Taxes:	\$31,521,791
Hotel-Motel Taxes:	\$6,585,269
Franchise Taxes:	\$6,200,005
Other Taxes:	\$2,430,018
Lic., Permits, Fees:	\$8,339,722

State InterGovernment:	\$35,217,894
Federal InterGovernment:	\$17,642,620
Local InterGovernment:	\$10,733,524
Service Charges:	\$58,873,849
Other Revenues:	\$57,808,432
Enterprise - WaterSewer:	\$58,389,532
Enterprise - Electric:	\$0
Enterprise - Gas:	\$0
Enterprise - Airport:	\$3,805,253
Enterprise - Solid Waste:	\$21,735,390
Enterprise -Other:	\$5,325,737

Population Group: C

Total Govs Reporting

30

Real Property	\$259,689,850
Other Property:	\$65,320,315
LOST:	\$75,742,319
SPLOST:	\$120,986,298
Alcohol Taxes:	\$3,790,929
Insurance Taxes:	\$33,134,699
Hotel-Motel Taxes:	\$1,875,011
Franchise Taxes:	\$2,789,343
Other Taxes:	\$3,995,224
Lic., Permits, Fees:	\$7,762,492

State InterGovernment:	\$45,596,832
Federal InterGovernment:	\$5,573,835
Local InterGovernment:	\$11,088,049
Service Charges:	\$53,351,669
Other Revenues:	\$63,879,338
Enterprise - WaterSewer:	\$26,850,399
Enterprise - Electric:	\$0
Enterprise - Gas:	\$481,291
Enterprise - Airport:	\$2,115,994
Enterprise - Solid Waste:	\$14,344,899
Enterprise -Other:	\$7,516,987

Population Group: D**Total Govs Reporting****33**

Real Property	\$184,820,106
Other Property:	\$74,627,910
LOST:	\$52,663,643
SPLOST:	\$90,292,756
Alcohol Taxes:	\$2,695,796
Insurance Taxes:	\$22,719,146
Hotel-Motel Taxes:	\$4,800,033
Franchise Taxes:	\$1,928,179
Other Taxes:	\$4,022,104
Lic., Permits, Fees:	\$4,754,899

State InterGovernment:	\$31,999,562
Federal InterGovernment:	\$9,051,109
Local InterGovernment:	\$2,675,388
Service Charges:	\$37,384,107
Other Revenues:	\$37,197,560
Enterprise - WaterSewer:	\$4,465,730
Enterprise - Electric:	\$0
Enterprise - Gas:	\$0
Enterprise - Airport:	\$72,510
Enterprise - Solid Waste:	\$11,918,430
Enterprise -Other:	\$4,811,057

Population Group: E**Total Govs Reporting****18**

Real Property	\$66,712,909
Other Property:	\$14,957,743
LOST:	\$15,359,828
SPLOST:	\$24,718,373
Alcohol Taxes:	\$898,390
Insurance Taxes:	\$7,856,860
Hotel-Motel Taxes:	\$593,153
Franchise Taxes:	\$242,712
Other Taxes:	\$790,530
Lic., Permits, Fees:	\$1,262,907

State InterGovernment:	\$13,403,306
Federal InterGovernment:	\$1,936,858
Local InterGovernment:	\$1,508,403
Service Charges:	\$18,056,593
Other Revenues:	\$17,348,413
Enterprise - WaterSewer:	\$1,481,714
Enterprise - Electric:	\$0
Enterprise - Gas:	\$0
Enterprise - Airport:	\$0
Enterprise - Solid Waste:	\$2,190,047
Enterprise -Other:	\$1,332,933

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

Real Property	\$75,025,092
Other Property:	\$13,375,113
LOST:	\$9,656,355
SPLOST:	\$16,983,812
Alcohol Taxes:	\$376,472
Insurance Taxes:	\$6,325,792
Hotel-Motel Taxes:	\$137,505
Franchise Taxes:	\$103,790
Other Taxes:	\$5,909,794
Lic., Permits, Fees:	\$1,727,477

State InterGovernment:	\$16,013,504
Federal InterGovernment:	\$3,397,450
Local InterGovernment:	\$1,177,368
Service Charges:	\$12,451,917
Other Revenues:	\$22,208,955
Enterprise - WaterSewer:	\$2,252,495
Enterprise - Electric:	\$0
Enterprise - Gas:	\$0
Enterprise - Airport:	\$19,760
Enterprise - Solid Waste:	\$3,390,287
Enterprise -Other:	\$1,309,241

2015 Municipal - Total Revenues By Population Group

TAX REVENUES - ALL FUNDS

INTERGOVERNMENT REVENUES- ALL FUNDS, SERVICE CHARGES, ENTERPRISE FUNDS

Population Group: A

Total Govs Reporting

12

Real Property	\$511,336,681
Other Property:	\$66,389,578
LOST:	\$240,928,748
SPLOST:	\$212,651,089
Alcohol Taxes:	\$32,306,133
Insurance Taxes:	\$67,201,113
Hotel-Motel Taxes:	\$105,142,328
Franchise Taxes:	\$107,551,413
Other Taxes:	\$10,350,396
Lic., Permits, Fees:	\$125,424,167

State InterGovernment:	\$28,482,655
Federal InterGovernment	\$56,067,184
Local InterGovernment:	\$75,140,959
Service Charges:	\$118,668,863
Other Revenues:	\$151,627,708
Enterprise - WaterSewer:	\$653,015,621
Enterprise - Electric:	\$244,794,622
Enterprise - Gas:	\$39,605,609
Enterprise - Airport:	\$722,600,179
Enterprise - Solid Waste:	\$116,174,389
Enterprise -Other:	\$90,666,763

Population Group: B

Total Govs Reporting

21

Real Property	\$123,891,877
Other Property:	\$22,739,010
LOST:	\$69,218,324
SPLOST:	\$37,389,011
Alcohol Taxes:	\$14,136,367
Insurance Taxes:	\$35,815,846
Hotel-Motel Taxes:	\$17,181,907
Franchise Taxes:	\$43,470,268
Other Taxes:	\$3,360,859
Lic., Permits, Fees:	\$44,784,564

State InterGovernment:	\$9,367,476
Federal InterGovernment	\$11,649,050
Local InterGovernment:	\$40,989,860
Service Charges:	\$28,498,277
Other Revenues:	\$63,431,726
Enterprise - WaterSewer:	\$259,282,259
Enterprise - Electric:	\$255,214,002
Enterprise - Gas:	\$79,607,957
Enterprise - Airport:	\$3,443,559
Enterprise - Solid Waste:	\$42,471,730
Enterprise -Other:	\$44,095,270

Population Group: C

Total Govs Reporting

46

Real Property	\$177,445,349
Other Property:	\$31,480,388
LOST:	\$89,427,621
SPLOST:	\$64,564,944
Alcohol Taxes:	\$16,841,622
Insurance Taxes:	\$37,231,034
Hotel-Motel Taxes:	\$25,095,046
Franchise Taxes:	\$53,259,782
Other Taxes:	\$3,950,479
Lic., Permits, Fees:	\$48,347,000

State InterGovernment:	\$14,119,082
Federal InterGovernment	\$10,533,231
Local InterGovernment:	\$47,530,908
Service Charges:	\$50,736,475
Other Revenues:	\$85,057,030
Enterprise - WaterSewer:	\$257,192,559
Enterprise - Electric:	\$406,236,083
Enterprise - Gas:	\$138,046,021
Enterprise - Airport:	\$4,336,653
Enterprise - Solid Waste:	\$78,240,144
Enterprise -Other:	\$79,946,676

Population Group: D**Total Govs Reporting****38**

Real Property	\$33,183,618
Other Property:	\$10,704,148
LOST:	\$40,065,998
SPLOST:	\$13,562,889
Alcohol Taxes:	\$6,207,858
Insurance Taxes:	\$14,226,192
Hotel-Motel Taxes:	\$5,589,282
Franchise Taxes:	\$22,850,002
Other Taxes:	\$1,504,998
Lic., Permits, Fees:	\$10,715,370

State InterGovernment:	\$11,960,390
Federal InterGovernment	\$2,716,546
Local InterGovernment:	\$18,959,829
Service Charges:	\$14,900,108
Other Revenues:	\$25,029,621
Enterprise - WaterSewer:	\$117,700,700
Enterprise - Electric:	\$132,858,185
Enterprise - Gas:	\$59,456,870
Enterprise - Airport:	\$586,489
Enterprise - Solid Waste:	\$16,378,302
Enterprise -Other:	\$8,161,448

Population Group: E**Total Govs Reporting****75**

Real Property	\$39,943,919
Other Property:	\$11,459,100
LOST:	\$37,815,661
SPLOST:	\$23,017,615
Alcohol Taxes:	\$7,330,613
Insurance Taxes:	\$14,557,458
Hotel-Motel Taxes:	\$5,212,458
Franchise Taxes:	\$18,329,639
Other Taxes:	\$810,176
Lic., Permits, Fees:	\$8,378,885

State InterGovernment:	\$16,456,361
Federal InterGovernment	\$4,060,500
Local InterGovernment:	\$13,118,807
Service Charges:	\$16,181,094
Other Revenues:	\$27,970,255
Enterprise - WaterSewer:	\$113,642,527
Enterprise - Electric:	\$107,596,941
Enterprise - Gas:	\$52,405,263
Enterprise - Airport:	\$7,380
Enterprise - Solid Waste:	\$13,413,512
Enterprise -Other:	\$7,096,058

Population Group: F**Total Govs Reporting****80**

Real Property	\$16,966,856
Other Property:	\$4,715,923
LOST:	\$15,732,118
SPLOST:	\$11,409,794
Alcohol Taxes:	\$2,743,533
Insurance Taxes:	\$7,034,672
Hotel-Motel Taxes:	\$1,182,478
Franchise Taxes:	\$8,181,819
Other Taxes:	\$608,156
Lic., Permits, Fees:	\$2,687,791

State InterGovernment:	\$10,265,715
Federal InterGovernment	\$8,056,957
Local InterGovernment:	\$3,012,828
Service Charges:	\$6,469,866
Other Revenues:	\$14,503,727
Enterprise - WaterSewer:	\$58,955,214
Enterprise - Electric:	\$5,312,420
Enterprise - Gas:	\$14,009,240
Enterprise - Airport:	\$27,008
Enterprise - Solid Waste:	\$2,630,772
Enterprise -Other:	\$653,203

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

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

Real Property	\$5,103,775
Other Property:	\$1,680,668
LOST:	\$8,350,889
SPLOST:	\$5,990,920
Alcohol Taxes:	\$1,500,025
Insurance Taxes:	\$3,658,038
Hotel-Motel Taxes:	\$1,514,058
Franchise Taxes:	\$4,630,405
Other Taxes:	\$301,732
Lic., Permits, Fees:	\$1,573,364

State InterGovernment:	\$3,833,368
Federal InterGovernment	\$898,797
Local InterGovernment:	\$1,132,095
Service Charges:	\$2,504,685
Other Revenues:	\$7,683,856
Enterprise - WaterSewer:	\$18,349,573
Enterprise - Electric:	\$1,020,336
Enterprise - Gas:	\$865,396
Enterprise - Airport:	\$301,522
Enterprise - Solid Waste:	\$621,718
Enterprise -Other:	\$99,266

Population Group: H**Total Govs Reporting****116**

Real Property	\$1,511,614
Other Property:	\$801,664
LOST:	\$3,653,226
SPLOST:	\$2,614,062
Alcohol Taxes:	\$606,175
Insurance Taxes:	\$1,684,010
Hotel-Motel Taxes:	\$208,038
Franchise Taxes:	\$1,617,876
Other Taxes:	\$369,541
Lic., Permits, Fees:	\$401,570

State InterGovernment:	\$990,430
Federal InterGovernment	\$885,020
Local InterGovernment:	\$637,869
Service Charges:	\$872,568
Other Revenues:	\$4,134,959
Enterprise - WaterSewer:	\$8,207,722
Enterprise - Electric:	\$1,921,862
Enterprise - Gas:	\$0
Enterprise - Airport:	\$0
Enterprise - Solid Waste:	\$288,055
Enterprise -Other:	\$211,455

2015 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	\$241,288,227
Other Property:	\$66,379,442
LOST:	\$154,549,444
SPLOST:	\$113,561,460
Alcohol Taxes:	\$12,068,045
Insurance Taxes:	\$35,836,698
Hotel-Motel Taxes:	\$16,435,213
Franchise Taxes:	\$45,288,038
Other Taxes:	\$5,926,208
Lic., Permits, Fees:	\$32,806,700

State InterGovernment:	\$25,626,864
Federal InterGovernment:	\$41,320,133
Local InterGovernment:	\$12,958,114
Service Charges:	\$77,661,436
Other Revenues:	\$76,334,213
Enterprise - WaterSewer:	\$141,571,232
Enterprise - Electric:	\$0
Enterprise - Gas:	\$0
Enterprise - Airport:	\$20,455,672
Enterprise - Solid Waste:	\$63,346,438
Enterprise -Other:	\$26,855,284

Population Group: F

Total Govs Reporting

3

Real Property	\$2,973,382
Other Property:	\$548,363
LOST:	\$462,747
SPLOST:	\$625,386
Alcohol Taxes:	\$118,530
Insurance Taxes:	\$500,902
Hotel-Motel Taxes:	\$0
Franchise Taxes:	\$455,441
Other Taxes:	\$0
Lic., Permits, Fees:	\$62,088

State InterGovernment:	\$749,963
Federal InterGovernment:	\$81,193
Local InterGovernment:	\$56,617
Service Charges:	\$521,135
Other Revenues:	\$583,386
Enterprise - WaterSewer:	\$602,803
Enterprise - Electric:	\$0
Enterprise - Gas:	\$0
Enterprise - Airport:	\$0
Enterprise - Solid Waste:	\$631,598
Enterprise -Other:	\$31,728

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	9,432,049,288	1,012.01	100.0%
General Revenues	7,961,183,737	854.19	84.4%
Enterprise Fund Revenues	1,470,865,551	157.82	15.6%
Revenue Items	Amount (\$)	Per capita amount (\$)	Percent of total
General Revenues	7,961,183,737	854.19	84.4%
Property Taxes	3,723,155,801	399.48	39.5%
Real and personal property taxes	2,989,463,443	320.75	31.7%
All other property taxes	733,692,358	78.72	7.8%
Sales Taxes	1,612,615,210	173.03	17.1%
Local option sales tax	602,356,963	64.63	6.4%
Special purpose sales tax	1,010,258,248	108.40	10.7%
Excise and special use taxes	434,485,590	46.62	4.6%
Alcoholic beverage taxes	42,034,765	4.51	0.4%
Insurance premiums taxes	277,189,430	29.74	2.9%
Hotel/motel taxes	43,668,639	4.69	0.5%
Franchise payments taxes	47,266,675	5.07	0.5%
Other excise and special use taxes	24,326,081	2.61	0.3%
Licenses, permits and fees	162,675,211	17.45	1.7%
Intergovernmental revenues, by source	511,639,033	54.90	5.4%
State	281,546,262	30.21	3.0%
Federal	163,870,356	17.58	1.7%
Local	66,222,414	7.11	0.7%
Service charges and other revenues	1,516,612,891	162.72	16.1%
Service charge revenues	479,798,861	51.48	5.1%
Other revenues	1,036,814,031	111.24	11.0%
Enterprise Fund Revenues	1,470,865,551	157.82	15.6%
Water and sewer system	1,166,428,147	125.15	12.4%
Electric supply system	589,339	0.06	0.0%
Gas supply system	481,291	0.05	0.0%
Airport	18,414,816	1.98	0.2%
Solid waste system	192,548,702	20.66	2.0%
Other enterprise funds	92,403,256	9.91	1.0%

Appendix B:
COUNTY Local Government Finance Overview

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Expenditures	9,370,395,011	1,005.39	100.0%
General Expenditures	7,547,355,493	809.79	80.5%
Enterprise Fund Expenditures	1,601,085,128	171.79	17.1%
Debt Service Costs	221,954,389	23.81	2.4%
	Amount (\$)	Per capita amount (\$)	Percent of total
Expenditure Items			
General Expenditures	7,547,355,493	809.79	80.5%
Administration	1,325,498,177	142.22	14.1%
Courts	653,831,611	70.15	7.0%
Public safety	2,206,061,200	236.70	23.5%
Community development	158,280,838	16.98	1.7%
Health and human services	525,800,905	56.42	5.6%
Leisure services	337,342,354	36.20	3.6%
Public works	54,135,044	5.81	0.6%
Highways, streets and drainage	471,669,043	50.61	5.0%
Education (non-school board)	899,046	0.10	0.0%
Other expenditures	552,035,038	59.23	5.9%
Capital expenditures	1,261,802,238	135.38	13.5%
Enterprise Fund Expenditures	1,601,085,128	171.79	17.1%
Water and sewer system	1,256,324,564	134.80	13.4%
Electric supply system	0	0.00	0.0%
Gas supply system	971,502	0.10	0.0%
Airport	19,788,407	2.12	0.2%
Solid waste system	202,340,632	21.71	2.2%
Other enterprise funds	121,660,024	13.05	1.3%
Debt service costs (Interest only)	221,954,389	23.81	2.4%

Appendix B:
COUNTY Local Government Finance Overview

Debt Items	Amount (\$)	Per capita amount (\$)	Percent of total
Outstanding at beginning of year	5,627,994,685	603.85	100.0%
Revenue bonds	3,228,871,966	346.44	57.4%
General obligation bonds	1,329,556,680	142.65	23.6%
Other long-term debt	573,838,253	61.57	10.2%
Lease pool/capital purchase	423,277,125	45.42	7.5%
Short-term debt	72,450,661	7.77	1.3%
Issued during fiscal year	1,606,426,771	172.36	100.0%
Revenue bonds	413,501,033	44.37	25.7%
General obligation bonds	735,511,394	78.92	45.8%
Other long-term debt	81,610,366	8.76	5.1%
Lease pool/capital purchase	100,498,522	10.78	6.3%
Short-term debt	275,305,456	29.54	17.1%
Retired during fiscal year	1,295,353,848	138.98	100.0%
Revenue bonds	494,052,345	53.01	38.1%
General obligation bonds	334,876,841	35.93	25.9%
Other long-term debt	71,640,578	7.69	5.5%
Lease pool/capital purchase	73,349,457	7.87	5.7%
Short-term debt	321,434,627	34.49	24.8%
Outstanding at end of year	5,934,477,608	636.74	100.0%
Revenue bonds	3,148,320,654	337.80	53.1%
General obligation bonds	1,725,601,233	185.15	29.1%
Other long-term debt	583,808,041	62.64	9.8%
Lease pool/capital purchase	450,426,190	48.33	7.6%
Short-term debt	26,321,490	2.82	0.4%
Interest paid on debt during year	221,954,389	23.81	100.0%
Revenue bonds	135,076,894	14.49	60.9%
General obligation bonds	51,808,526	5.56	23.3%
Other long-term debt	18,266,899	1.96	8.2%
Lease pool/capital purchase	15,332,608	1.65	6.9%
Short-term debt	1,469,462	0.16	0.7%
Cash and Investment Assets	Amount (\$)	Per capita amount (\$)	Percent of total
Amount held at end of year	7,064,836,931	758.02	100.0%
Held in sinking funds	259,393,608	27.83	3.7%
Held in bond funds	953,142,983	102.27	13.5%
Held in all other funds	5,852,300,340	627.92	82.8%

Appendix C: MUNICIPAL Local Government Finance Overview

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Revenues	8,150,351,659	2,309.99	100.0%
General Revenues	3,892,603,126	1,103.25	47.8%
Enterprise Fund Revenues	4,257,748,533	1,206.74	52.2%
Revenue Items	Amount (\$)	Per capita amount (\$)	Percent of total
General Revenues	3,892,603,126	1,103.25	47.8%
Property Taxes	1,059,378,545	300.25	13.0%
Real and personal property taxes	909,407,498	257.75	11.2%
All other property taxes	149,971,047	42.51	1.8%
Sales Taxes	876,396,159	248.39	10.8%
Local option sales tax	505,192,584	143.18	6.2%
Special purpose sales tax	371,203,575	105.21	4.6%
Excise and special use taxes	705,368,421	199.92	8.7%
Alcoholic beverage taxes	81,672,327	23.15	1.0%
Insurance premiums taxes	181,410,251	51.42	2.2%
Hotel/motel taxes	161,125,595	45.67	2.0%
Franchise payments taxes	259,903,912	73.66	3.2%
Other excise and special use taxes	21,256,336	6.02	0.3%
Licenses, permits and fees	242,313,461	68.68	3.0%
Intergovernmental revenues, by source	390,865,918	110.78	4.8%
State	95,475,477	27.06	1.2%
Federal	94,867,285	26.89	1.2%
Local	200,523,156	56.83	2.5%
Service charges and other revenues	618,280,623	175.23	7.6%
Service charge revenues	238,835,579	67.69	2.9%
Other revenues	379,445,044	107.54	4.7%
Enterprise Fund Revenues	4,257,748,533	1,206.74	52.2%
Water and sewer system	1,486,346,175	421.26	18.2%
Electric supply system	1,154,954,451	327.34	14.2%
Gas supply system	383,996,357	108.83	4.7%
Airport	731,302,790	207.27	9.0%
Solid waste system	270,218,622	76.59	3.3%
Other enterprise funds	230,930,139	65.45	2.8%

Appendix C:
MUNICIPAL Local Government Finance Overview

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Expenditures	8,389,214,907	2,377.69	100.0%
General Expenditures	3,519,477,227	997.50	42.0%
Enterprise Fund Expenditures	4,414,636,838	1,251.21	52.6%
Debt Service Costs	455,100,841	128.99	5.4%
	Amount (\$)	Per capita amount (\$)	Percent of total
Expenditure Items			
General Expenditures	3,519,477,227	997.50	42.0%
Administration	678,181,088	192.21	8.1%
Courts	60,588,530	17.17	0.7%
Public safety	1,254,317,447	355.50	15.0%
Community development	162,765,323	46.13	1.9%
Health and human services	21,864,564	6.20	0.3%
Leisure services	197,301,545	55.92	2.4%
Public works	47,443,689	13.45	0.6%
Highways, streets and drainage	298,890,906	84.71	3.6%
Education (non-school board)	35,051,907	9.93	0.4%
Other expenditures	146,108,667	41.41	1.7%
Capital expenditures	616,963,562	174.86	7.4%
Enterprise Fund Expenditures	4,414,636,838	1,251.21	52.6%
Water and sewer system	1,672,661,552	474.07	19.9%
Electric supply system	987,180,702	279.79	11.8%
Gas supply system	325,453,859	92.24	3.9%
Airport	935,348,544	265.10	11.1%
Solid waste system	270,417,921	76.64	3.2%
Other enterprise funds	223,574,260	63.37	2.7%
Debt service costs (Interest only)	455,100,841	128.99	5.4%

Appendix C:
MUNICIPAL Local Government Finance Overview

Debt Items	Amount (\$)	Per capita amount (\$)	Percent of total
Outstanding at beginning of year	10,448,892,635	2,961.45	100.0%
Revenue bonds	7,729,995,067	2,190.85	74.0%
General obligation bonds	749,416,259	212.40	7.2%
Other long-term debt	1,567,783,413	444.35	15.0%
Lease pool/capital purchase	366,507,881	103.88	3.5%
Short-term debt	35,190,014	9.97	0.3%
Issued during fiscal year	2,772,565,289	785.81	100.0%
Revenue bonds	1,814,373,494	514.23	65.4%
General obligation bonds	432,102,621	122.47	15.6%
Other long-term debt	429,063,732	121.61	15.5%
Lease pool/capital purchase	64,136,882	18.18	2.3%
Short-term debt	32,888,560	9.32	1.2%
Retired during fiscal year	2,408,062,080	682.50	100.0%
Revenue bonds	1,807,803,616	512.37	75.1%
General obligation bonds	202,601,138	57.42	8.4%
Other long-term debt	275,507,886	78.09	11.4%
Lease pool/capital purchase	72,513,219	20.55	3.0%
Short-term debt	49,636,221	14.07	2.1%
Outstanding at end of year	10,813,396,193	3,064.76	100.0%
Revenue bonds	7,736,564,945	2,192.72	71.5%
General obligation bonds	978,917,742	277.45	9.1%
Other long-term debt	1,721,339,259	487.87	15.9%
Lease pool/capital purchase	358,131,631	101.50	3.3%
Short-term debt	18,442,615	5.23	0.2%
Interest paid on debt during year	455,100,841	128.99	100.0%
Revenue bonds	374,986,144	106.28	82.4%
General obligation bonds	24,601,558	6.97	5.4%
Other long-term debt	43,353,938	12.29	9.5%
Lease pool/capital purchase	11,711,071	3.32	2.6%
Short-term debt	448,130	0.13	0.1%
Cash and Investment Assets	Amount (\$)	Per capita amount (\$)	Percent of total
Amount held at end of year	7,894,532,460	2,237.49	100.0%
Held in sinking funds	815,444,768	231.12	10.3%
Held in bond funds	831,413,728	235.64	10.5%
Held in all other funds	6,247,673,964	1,770.73	79.1%

Appendix D:
CONSOLIDATED Local Government Finance Overview

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Revenues	1,219,274,121	1,769.64	100.0%
General Revenues	965,779,366	1,401.72	79.2%
Enterprise Fund Revenues	253,494,755	367.92	20.8%
Revenue Items	Amount (\$)	Per capita amount (\$)	Percent of total
General Revenues	965,779,366	1,401.72	79.2%
Property Taxes	311,189,414	451.66	25.5%
Real and personal property taxes	244,261,609	354.52	20.0%
All other property taxes	66,927,805	97.14	5.5%
Sales Taxes	269,199,036	390.71	22.1%
Local option sales tax	155,012,191	224.98	12.7%
Special purpose sales tax	114,186,846	165.73	9.4%
Excise and special use taxes	116,629,075	169.27	9.6%
Alcoholic beverage taxes	12,186,575	17.69	1.0%
Insurance premiums taxes	36,337,600	52.74	3.0%
Hotel/motel taxes	16,435,213	23.85	1.3%
Franchise payments taxes	45,743,479	66.39	3.8%
Other excise and special use taxes	5,926,208	8.60	0.5%
Licenses, permits and fees	32,868,788	47.71	2.7%
Intergovernmental revenues, by source	80,792,884	117.26	6.6%
State	26,376,827	38.28	2.2%
Federal	41,401,326	60.09	3.4%
Local	13,014,731	18.89	1.1%
Service charges and other revenues	155,100,170	225.11	12.7%
Service charge revenues	78,182,571	113.47	6.4%
Other revenues	76,917,599	111.64	6.3%
Enterprise Fund Revenues	253,494,755	367.92	20.8%
Water and sewer system	142,174,035	206.35	11.7%
Electric supply system	0	0.00	0.0%
Gas supply system	0	0.00	0.0%
Airport	20,455,672	29.69	1.7%
Solid waste system	63,978,036	92.86	5.2%
Other enterprise funds	26,887,012	39.02	2.2%

Appendix D:
CONSOLIDATED Local Government Finance Overview

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Expenditures	1,186,029,157	1,721.39	100.0%
General Expenditures	864,484,895	1,254.70	72.9%
Enterprise Fund Expenditures	276,015,471	400.61	23.3%
Debt Service Costs	45,528,791	66.08	3.8%
	Amount (\$)	Per capita amount (\$)	Percent of total
Expenditure Items			
General Expenditures	864,484,895	1,254.70	72.9%
Administration	126,911,341	184.20	10.7%
Courts	59,028,795	85.67	5.0%
Public safety	304,203,035	441.52	25.6%
Community development	32,542,741	47.23	2.7%
Health and human services	27,033,496	39.24	2.3%
Leisure services	46,740,151	67.84	3.9%
Public works	3,943,077	5.72	0.3%
Highways, streets and drainage	47,392,069	68.78	4.0%
Education (non-school board)	0	0.00	0.0%
Other expenditures	48,971,389	71.08	4.1%
Capital expenditures	167,718,802	243.43	14.1%
Enterprise Fund Expenditures	276,015,471	400.61	23.3%
Water and sewer system	133,877,695	194.31	11.3%
Electric supply system	0	0.00	0.0%
Gas supply system	0	0.00	0.0%
Airport	37,277,136	54.10	3.1%
Solid waste system	57,613,395	83.62	4.9%
Other enterprise funds	47,247,246	68.57	4.0%
Debt service costs (Interest only)	45,528,791	66.08	3.8%

Appendix D:
CONSOLIDATED Local Government Finance Overview

Debt Items	Amount (\$)	Per capita amount (\$)	Percent of total
Outstanding at beginning of year	1,049,870,719	1,523.77	100.0%
Revenue bonds	916,132,325	1,329.66	87.3%
General obligation bonds	65,380,000	94.89	6.2%
Other long-term debt	47,369,136	68.75	4.5%
Lease pool/capital purchase	20,989,258	30.46	2.0%
Short-term debt	0	0.00	0.0%
Issued during fiscal year	212,922,465	309.03	100.0%
Revenue bonds	210,140,000	304.99	98.7%
General obligation bonds	0	0.00	0.0%
Other long-term debt	0	0.00	0.0%
Lease pool/capital purchase	2,782,465	4.04	1.3%
Short-term debt	0	0.00	0.0%
Retired during fiscal year	260,633,860	378.28	100.0%
Revenue bonds	226,590,275	328.87	86.9%
General obligation bonds	26,645,000	38.67	10.2%
Other long-term debt	5,145,814	7.47	2.0%
Lease pool/capital purchase	2,252,771	3.27	0.9%
Short-term debt	0	0.00	0.0%
Outstanding at end of year	1,002,159,324	1,454.52	100.0%
Revenue bonds	899,682,050	1,305.79	89.8%
General obligation bonds	38,735,000	56.22	3.9%
Other long-term debt	42,223,322	61.28	4.2%
Lease pool/capital purchase	21,518,952	31.23	2.1%
Short-term debt	0	0.00	0.0%
Interest paid on debt during year	45,528,791	66.08	100.0%
Revenue bonds	42,012,747	60.98	92.3%
General obligation bonds	2,182,637	3.17	4.8%
Other long-term debt	1,216,938	1.77	2.7%
Lease pool/capital purchase	116,469	0.17	0.3%
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	723,862,486	1,050.61	100.0%
Held in sinking funds	11,069,549	16.07	1.5%
Held in bond funds	136,782,838	198.53	18.9%
Held in all other funds	576,010,099	836.01	79.6%

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

Government	Filed RLG Report as Required	2015 Fiscal Year End Month	Government	Filed RLG Report as Required	2015 Fiscal Year End Month
Counties			36 Columbia	Yes	June 30
1 Appling	Yes	September 30	37 Columbus *	Yes	June 30
2 Athens *	Yes	June 30	38 Cook	Yes	September 30
3 Atkinson	Yes	June 30	39 Coweta	Yes	September 30
4 Augusta *	Yes	December 31	40 Crawford	Yes	September 30
5 Bacon	Yes	June 30	41 Crisp	Yes	June 30
6 Baker	Yes	April 30	42 Dade	Yes	June 30
7 Baldwin	Yes	December 31	43 Dawson	Yes	December 31
8 Banks	Yes	June 30	44 Decatur	Yes	June 30
9 Barrow	Yes	September 30	45 DeKalb	Yes	December 31
10 Bartow	Yes	December 31	46 Dodge	Yes	December 31
11 Ben Hill	Yes	December 31	47 Dooly	Yes	September 30
12 Berrien	Yes	June 30	48 Dougherty	Yes	June 30
13 Bleckley	Yes	December 31	49 Douglas	Yes	December 31
14 Brantley	Yes	December 31	50 Early	Yes	June 30
15 Brooks	Yes	June 30	51 Echols *	Yes	December 31
16 Bryan	Yes	December 31	52 Effingham	Yes	June 30
17 Bulloch	Yes	June 30	53 Elbert	Yes	June 30
18 Burke	Yes	September 30	54 Emanuel	Yes	September 30
19 Butts	Yes	June 30	55 Evans	Yes	June 30
20 Calhoun	Yes	December 31	56 Fannin	Yes	December 31
21 Camden	Yes	June 30	57 Fayette	Yes	June 30
22 Candler	Yes	June 30	58 Floyd	Yes	December 31
23 Carroll	Yes	June 30	59 Forsyth	Yes	December 31
24 Catoosa	Yes	September 30	60 Franklin	No	June 30
25 Charlton	Yes	December 31	61 Fulton	Yes	December 31
26 Chatham	Yes	June 30	62 Gilmer	Yes	December 31
27 Chattahoochee *	No	June 30	63 Glascock	Yes	December 31
28 Chattooga	Yes	December 31	64 Glynn	Yes	June 30
29 Cherokee	Yes	December 31	65 Gordon	Yes	June 30
30 Clay	Yes	September 30	66 Grady	Yes	December 31
31 Clayton	Yes	June 30	67 Greene	Yes	September 30
32 Clinch	Yes	July 31	68 Gwinnett	Yes	December 31
33 Cobb	Yes	September 30	69 Habersham	Yes	June 30
34 Coffee	Yes	December 31	70 Hall	Yes	June 30
35 Colquitt	Yes	June 30	71 Hancock	Yes	December 31

* Consolidated county/city government

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

Government	Filed RLG Report as Required	2015 Fiscal Year End Month	Government	Filed RLG Report as Required	2015 Fiscal Year End Month
72 Haralson	Yes	June 30	109 Oconee	Yes	June 30
73 Harris	No	June 30	110 Oglethorpe	Yes	December 31
74 Hart	Yes	September 30	111 Paulding	Yes	June 30
75 Heard	Yes	June 30	112 Peach	Yes	September 30
76 Henry	Yes	June 30	113 Pickens	Yes	December 31
77 Houston	Yes	June 30	114 Pierce	Yes	December 31
78 Irwin	Yes	August 31	115 Pike	Yes	October 31
79 Jackson	Yes	December 31	116 Polk	No	June 30
80 Jasper	Yes	December 31	117 Pulaski	Yes	December 31
81 Jeff Davis	Yes	June 30	118 Putnam	Yes	September 30
82 Jefferson	Yes	June 30	119 Quitman *	Yes	December 31
83 Jenkins	Yes	June 30	120 Rabun	Yes	June 30
84 Johnson	Yes	December 31	121 Randolph	Yes	March 31
85 Jones	Yes	August 31	122 Rockdale	Yes	December 31
86 Lamar	Yes	December 31	123 Schley	Yes	June 30
87 Lanier	Yes	June 30	124 Screven	Yes	June 30
88 Laurens	Yes	June 30	125 Seminole	Yes	May 31
89 Lee	Yes	June 30	126 Spalding	Yes	June 30
90 Liberty	Yes	June 30	127 Stephens	Yes	June 30
91 Lincoln	Yes	June 30	128 Stewart	Yes	December 31
92 Long	Yes	June 30	129 Sumter	Yes	June 30
93 Lowndes	Yes	June 30	130 Talbot	Yes	June 30
94 Lumpkin	Yes	December 31	131 Taliaferro	Yes	June 30
95 Macon	Yes	June 30	132 Tattnall	Yes	September 30
96 Macon *	Yes	June 30	133 Taylor	Yes	June 30
97 Madison	Yes	December 31	134 Telfair	Yes	June 30
98 Marion	No	December 31	135 Terrell	Yes	September 30
99 McDuffie	Yes	December 31	136 Thomas	Yes	December 31
100 McIntosh	Yes	September 30	137 Tift	Yes	June 30
101 Meriwether	Yes	September 30	138 Toombs	Yes	December 31
102 Miller	Yes	June 30	139 Towns	Yes	December 31
103 Mitchell	Yes	December 31	140 Treutlen	Yes	June 30
104 Monroe	Yes	December 31	141 Troup	Yes	June 30
105 Montgomery	Yes	December 31	142 Turner	Yes	June 30
106 Morgan	Yes	June 30	143 Twiggs	Yes	December 31
107 Murray	Yes	December 31	144 Union	Yes	December 31
108 Newton	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	2015 Fiscal Year End Month	Government	Filed RLG Report as Required	2015 Fiscal Year End Month
146 Walker	Yes	September 30	23 Argyle	Yes	June 30
147 Walton	No	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	Yes	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	No	June 30
Municipalities			37 Ball Ground	Yes	June 30
1 Abbeville	Yes	December 31	38 Barnesville	Yes	September 30
2 Acworth	Yes	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	Yes	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	No	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	2015 Fiscal Year End Month	Government	Filed RLG Report as Required	2015 Fiscal Year End Month
60 Bowman	Yes	December 31	97 Chattahoochee Hills	Yes	June 30
61 Braselton	Yes	June 30	98 Chauncey	Yes	June 30
62 Braswell	No	June 30	99 Chester	Yes	December 31
63 Bremen	No	June 30	100 Chickamauga	Yes	December 31
64 Brinson	Yes	December 31	101 Clarkesville	Yes	December 31
65 Bronwood	Yes	December 31	102 Clarkston	No	December 31
66 Brookhaven	Yes	December 31	103 Claxton	Yes	June 30
67 Brooklet	Yes	June 30	104 Clayton	No	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	Yes	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	No	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	Yes	December 31
87 Carnesville	No	June 30	124 Crawfordville	No	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	Yes	December 31

* Consolidated county/city government

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

Government	Filed RLG Report as Required	2015 Fiscal Year End Month	Government	Filed RLG Report as Required	2015 Fiscal Year End Month
134 Danielsville	Yes	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	Yes	December 31	178 Fargo	No	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	Yes	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	No	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	Yes	December 31	205 Graham	Yes	September 30
169 Ellenton	Yes	December 31	206 Grantville	Yes	September 30
170 Ellijay	Yes	December 31	207 Gray	Yes	December 31

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Government	Filed RLG Report as Required	2015 Fiscal Year End Month	Government	Filed RLG Report as Required	2015 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	No	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	Yes	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	Yes	December 31
221 Harlem	Yes	December 31	258 Kennesaw	Yes	September 30
222 Harrison	Yes	December 31	259 Keysville	No	December 31
223 Hartwell	No	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	No	December 31	266 Lake Park	No	December 31
230 Hiltonia	Yes	June 30	267 Lakeland	Yes	December 31
231 Hinesville	Yes	October 31	268 Lavonia	No	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	Yes	December 31	276 Lilly	Yes	December 31
240 Hull	Yes	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	No	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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Government	Filed RLG Report as Required	2015 Fiscal Year End Month	Government	Filed RLG Report as Required	2015 Fiscal Year End Month
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	Yes	December 31
285 Ludowici	Yes	December 31	322 Moreland	No	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	Yes	July 31	325 Morrow	No	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	Yes	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	Yes	December 31	336 Newborn	Yes	December 31
300 Maysville	Yes	December 31	337 Newington	Yes	December 31
301 McCaysville	Yes	June 30	338 Newnan	Yes	December 31
302 McDonough	Yes	December 31	339 Newton	No	December 31
303 McIntyre	Yes	December 31	340 Nicholls	Yes	June 30
304 McRae-Helena		June 30	341 Nicholson	Yes	December 31
305 Meansville	No	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	No	June 30
309 Midville	Yes	December 31	346 Nunez	No	June 30
310 Midway	Yes	December 31	347 Oak Park	Yes	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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Government	Filed RLG Report as Required	2015 Fiscal Year End Month	Government	Filed RLG Report as Required	2015 Fiscal Year End Month
356 Omega	Yes	December 31	393 Resaca	No	April 30
357 Orchard Hill	Yes	December 31	394 Rest Haven	No	December 31
358 Oxford	Yes	December 31	395 Reynolds	Yes	June 30
359 Palmetto	Yes	June 30	396 Rhine	Yes	December 31
360 Parrott	Yes	December 31	397 Riceboro	Yes	June 30
361 Patterson	Yes	December 31	398 Richland	Yes	June 30
362 Pavo	Yes	December 31	399 Richmond Hill	Yes	December 31
363 Peachtree City	Yes	September 30	400 Riddleville	Yes	December 31
364 Peachtree Corners	Yes	December 31	401 Rincon	Yes	December 31
365 Pearson	Yes	December 31	402 Ringgold	Yes	December 31
366 Pelham	Yes	June 30	403 Riverdale	Yes	June 30
367 Pembroke	Yes	December 31	404 Roberta	Yes	September 30
368 Pendergrass	No	December 31	405 Rochelle	Yes	December 31
369 Perry	Yes	June 30	406 Rockmart	Yes	June 30
370 Pine Lake	Yes	December 31	407 Rocky Ford	Yes	June 30
371 Pine Mountain	Yes	June 30	408 Rome	Yes	December 31
372 Pinehurst	Yes	June 30	409 Roopville	No	December 31
373 Pineview	Yes	December 31	410 Rossville	Yes	September 30
374 Pitts	Yes	December 31	411 Roswell	Yes	June 30
375 Plains	Yes	June 30	412 Royston	Yes	June 30
376 Plainville	No	December 31	413 Rutledge	Yes	June 30
377 Pooler	Yes	December 31	414 Sale City	Yes	December 31
378 Port Wentworth	Yes	June 30	415 Sandersville	Yes	December 31
379 Portal	Yes	June 30	416 Sandy Springs	Yes	June 30
380 Porterdale	Yes	December 31	417 Santa Claus	No	December 31
381 Poulan	Yes	December 31	418 Sardis	Yes	December 31
382 Powder Springs	Yes	June 30	419 Sasser	No	December 31
383 Pulaski	Yes	June 30	420 Savannah	Yes	December 31
384 Quitman	Yes	June 30	421 Scotland	Yes	December 31
385 Ranger	No	December 31	422 Screven	No	June 30
386 Ray City	Yes	December 31	423 Senoia	Yes	December 31
387 Rayle	Yes	June 30	424 Shady Dale	Yes	September 30
388 Rebecca	Yes	December 31	425 Sharon	Yes	June 30
389 Register	Yes	June 30	426 Sharpsburg	Yes	December 31
390 Reidsville	Yes	June 30	427 Shellman	Yes	November 30
391 Remerton	Yes	March 31	428 Shiloh	Yes	December 31
392 Rentz	Yes	January 31	429 Siloam	Yes	December 31

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

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Government	Filed RLG Report as Required	2015 Fiscal Year End Month	Government	Filed RLG Report as Required	2015 Fiscal Year End Month
504 Washington	Yes	December 31			
505 Watkinsville	Yes	June 30			
506 Waverly Hall	Yes	June 30			
507 Waycross	Yes	June 30			
508 Waynesboro	Yes	December 31			
509 West Point	Yes	December 31			
510 Whigham	Yes	August 31			
511 White	Yes	December 31			
512 White Plains	Yes	December 31			
513 Whitesburg	No	December 31			
514 Willacoochee	Yes	December 31			
515 Williamson	Yes	December 31			
516 Winder	Yes	June 30			
517 Winterville	Yes	December 31			
518 Woodbine	No	December 31			
519 Woodbury	Yes	December 31			
520 Woodland	No	December 31			
521 Woodstock	Yes	June 30			
522 Woodville	Yes	December 31			
523 Woolsey	Yes	December 31			
524 Wrens	Yes	December 31			
525 Wrightsville	Yes	December 31			
526 Yatesville	Yes	December 31			
527 Young Harris	Yes	December 31			
528 Zebulon	No	December 31			
Municipalities					
1 Chattahoochee		June 30			
2 Georgetown		December 31			
3 Helena	No	June 30			
4 McRae	No	December 31			
5 Payne City	No	December 31			
6 Quitman		December 31			
7 Riverside	Yes	June 30			

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