

Georgia Local Government Financial Highlights Fiscal Year 2024



**GEORGIA DEPARTMENT
of COMMUNITY AFFAIRS**

Community Development Division

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Introduction

The “Georgia Local Government Financial Highlights” report is compiled by the Georgia Department of Community Affairs (DCA) each year. It summarizes, highlights, and analyzes the financial state of local governments around the state. Produced at the beginning of the new calendar year for the last fully completed fiscal year, this current report, published January 2026, presents financial information for the Fiscal Year 2024 cycle.

“Utilizing information contained in audit reports of local governments filed with the state auditor, the report of county or municipal finances filed with the Department of Community Affairs, and other available state or federal information of public records, the Department of Community Affairs shall prepare annually a report on local government finances. Utilizing information contained in reports of indebtedness returned to the Department of Community Affairs, the Department of Community Affairs shall prepare annually a report on indebtedness of local independent authorities. The local government finances report shall be filed on January 15 of each year, beginning January 15, 1985, and the local independent authority indebtedness report shall be filed on January 15 of each year, beginning January 1, 1990, with the Governor, the Speaker of the House of Representatives, the President of the Senate, the chairman of the House Ways and Means Committee, the chairman of the House State Planning and Community Affairs Committee, the chairman of the Senate Finance Committee, and the chairman of the Senate State and Local Governmental Operations Committee, as well as with the chief elected official or chief appointed official of each local unit of government and each local independent authority and member of the General Assembly upon request.” O.C.G.A § 36-81-8

As provided by law, DCA collects data for the State from a variety of local government and authority reporting documents, including, but not limited to the Report of Local Government and Finance (RLGF), Hotel/Motel Tax form (HMT), the Annual Authority Registration and Finance (AARF), and the Government Management Indicators (GOMI) report. DCA collects these required data sources in its work to establish and maintain relevant metrics for local governments and authorities. The agency is required to use this data to create reports (including “Georgia Local Government Financial Highlights”) and monitor compliance with state law.

This report is based, primarily, on data from the Report of Local Government Finance (RLGF) that cities, counties, and consolidated governments are required to file at the end of each fiscal year. The RLGF captures the beginning, change, and end in the values of expenditures, revenues, debts, and assets within the local governments. The RLGF is due exactly six months after the conclusion of the fiscal year. While all properly filed RLGFs were used in the production of this report, financial data for local governments that did not complete the filing process were unavailable to the Department and cannot be featured in this report.

Interpretive Notes and Guidance

- 1.) This report is based on data from the Report of Local Government Finance (RLGF) submissions for Fiscal Years 2023 and 2024 received by the Georgia Department of Community Affairs (DCA). Overall, there are 689 local governments in the state. As of the report's release in January 2026, 522 local governments had submitted a Fiscal Year 2024 RLGF. For Fiscal Year 2023, 621 local governments submitted an RLGF. Accordingly, the findings presented in this report reflect only the information received by DCA as of the publication date and do not account for data from local governments that had not yet submitted the required reports.
- 2.) The term "local governments" refers to all municipalities, counties, and consolidated governments within the State of Georgia. Georgia has 530 cities and towns and 159 counties. A consolidated (or unified) government combines one or more municipalities with a county into a single governing body with jurisdiction over the consolidated area and is typically included within the county count. The terms "municipalities," "cities," and "towns" are used interchangeably throughout this report.
- 3.) Data from municipalities are analyzed separately from counties due to differences in jurisdiction and governance. Of Georgia's 159 counties, eight operate as consolidated governments; because these entities function administratively as counties, they are included in the county-level analysis.
- 4.) When interpreting the information presented, it is important to note that local governments operate on varying fiscal year schedules, which results in different due dates for the Report of Local Government Finance (RLGF). RLGF submissions are due six months after the close of each government's fiscal year. As a result, not all Fiscal Year 2025 RLGF reports are required to have been submitted at the time of publication. Accordingly, this report presents analysis for Fiscal Year 2024, for which all RLGF submission deadlines have passed.
- 5.) The Report of Local Government Finance (RLGF) captures key financial information reported by local governments, including expenditures, revenues, debt, and assets. Accordingly, the analysis is organized around these four financial categories and presented separately for municipalities and for counties and consolidated governments. As a result, the report consists of eight sections in total, with four sections for each type of local government.
- 6.) Throughout the report, tables categorize municipalities and counties and consolidated governments by population size. Presenting financial data by population range allows for more meaningful comparison, as local governments of different sizes face varying financial capacities, needs, and demands.

Overview of Local Government Finances

This report provides an overview of local government finances in Georgia for Fiscal Year 2024 and is based on Report of Local Government Finance (RLGF) submissions received by the Georgia Department of Community Affairs (DCA) as of the publication date. The analysis includes financial data reported by municipalities as well as by counties and consolidated governments.

Because not all local governments have submitted the required reports at the time of publication, the data and analyses presented do not represent every city, county, or consolidated government in the state. The findings reflect reported data only and are used to examine statewide patterns in local government revenues, expenditures, debt, and assets.

For counties and consolidated governments, certain analyses further distinguish between rural and urban governments to highlight differences in financial patterns by population size. Counties with populations under 35,000 are classified as rural, while those with populations of 35,000 or more are classified as urban.

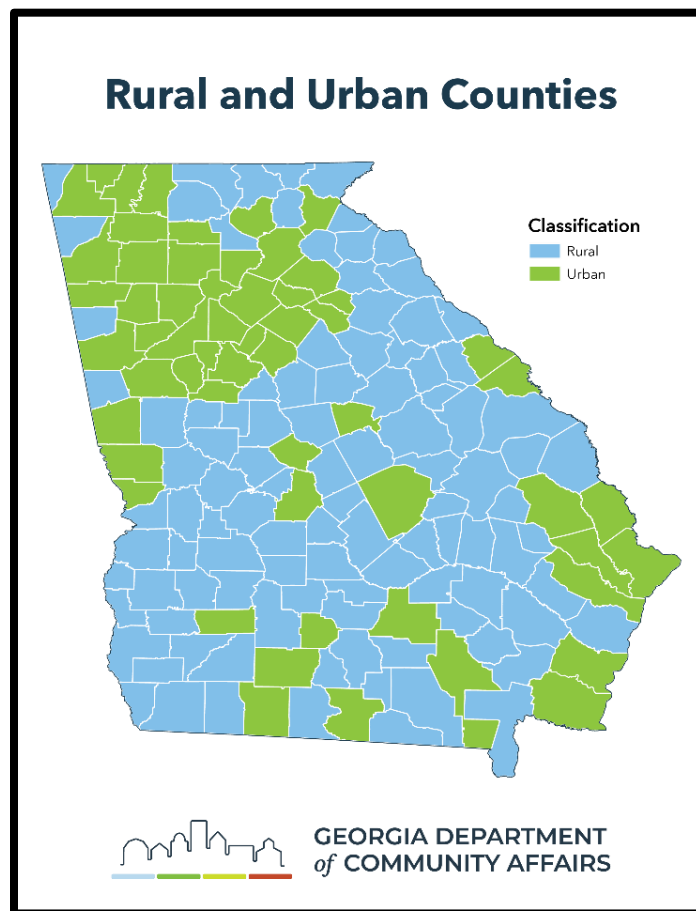
In addition to population-based comparisons, the report presents statewide financial indicators, including total revenues and debt, surplus and deficit measures, and selected expenditure categories of statewide importance, such as housing-related spending. The report also includes per capita analyses of revenues and expenditures to provide insight into financial activity on a per-person basis.

Rural and Urban Classification

Rural and urban classifications in this report are applied only to counties and consolidated governments. Limiting this classification to county-level governments ensures full population coverage across the state and avoids the potential for missing or double-counted populations that could result from incorporating municipal-level data.

Consistent with a measure recommended by the Georgia Department of Community Health, counties with populations of fewer than 35,000 residents are classified as rural, while counties with populations of 35,000 or more are classified as urban¹. Based on this classification, Georgia includes 103 rural counties and 56 urban counties.

The geographic distribution of rural and urban counties and consolidated governments is illustrated in the figure below.



¹ Georgia Department of Rural Health Map; “Georgia’s Rural Counties”, https://dch.georgia.gov/sites/dch.georgia.gov/files/imported/vgn/images/portal/cit_1210/19/15/133874495Georgia%20Rural%20County%20Map.pdf

Per Capita Measures

Per capita expenditures and revenues measure the amount of government spending and revenue collected per resident within a given jurisdiction. For counties and consolidated governments, these measures are presented by rural and urban classification.

Overall, per capita spending and revenue patterns for counties show relatively minor differences between rural and urban governments, suggesting that population density has a limited effect on county-level per capita finances. On average, rural counties report expenditures of approximately \$2,866 per resident, compared to \$2,710 per resident in urban counties. Revenue patterns are similar, with rural counties generating an average of \$2,963 per resident and urban counties generating approximately \$2,842 per resident. These findings indicate that county-level expenditures and revenues scale proportionally with population size.

Municipalities, by contrast, exhibit substantially greater variation in per capita expenditures and revenues. Municipal per capita revenues and expenditures range from several hundred dollars to tens of thousands of dollars per resident, reflecting wide differences in service responsibilities, revenue structures, and population size across cities and towns.

Counties and consolidated governments demonstrate a narrower range of per capita values. Revenues generally range from approximately \$1,000 to \$6,000 per resident, while expenditures typically fall between \$1,000 and \$4,000 per resident. The reduced variation at the county level reflects more consistent countywide service obligations, more predictable revenue sources, and less extreme variation in population size compared to municipalities.

Deficit Analysis

Deficit analysis examines the relationship between total expenditures and total revenues for counties, consolidated governments, and municipalities. Results may reflect either a surplus, where revenues exceed expenditures, or a deficit, where expenditures exceed revenues. To facilitate comparison across governments of different sizes, expenditures are expressed as a percentage of revenues. A value above 100 percent indicates that expenditures exceeded revenues, while a value below 100 percent indicates that revenues exceeded expenditures.

Across Georgia, 80 counties (58 percent) reported expenditures within plus or minus 10 percent of total revenues, meaning spending levels fell between 90 and 110 percent of revenues. Among municipalities, 124 cities (32 percent) fell within this same range. These figures reflect only governments that submitted required reports; among those submissions, a substantial number of counties, consolidated governments, and municipalities reported spending levels well outside the 90 to 110 percent range.

Overall, the distribution of governments by percentage of revenue spent resembles a bell-shaped curve, with the greatest concentration clustered near 100 percent.

When viewed in absolute dollar terms, deficit and surplus outcomes appear strongly influenced by jurisdiction size. Governments with larger populations and broader service responsibilities naturally report higher levels of both expenditures and revenues. For these jurisdictions, even small percentage differences between revenues and expenditures can translate into large dollar surpluses or deficits. For example, among the ten jurisdictions with the largest deficits relative to revenue, only two reported expenditures exceeding 130 percent of revenues, with most falling just above the 100 percent threshold. Similarly, among the ten jurisdictions with the largest surpluses, only two reported expenditures below 70 percent of revenues.

Overall, a greater number of municipalities reported spending levels outside the plus or minus 10 percent range than counties and consolidated governments. Among municipalities, 121 cities reported spending within 10 percent of net even, while 262 reported spending outside that range. For counties and consolidated governments, 81 reported spending within the 10 percent range, compared to 58 outside it. Municipalities display a wider distribution of both surpluses and deficits, with more pronounced extremes than counties and consolidated governments. While no consistent pattern distinguishes governments with surpluses from those with deficits, larger jurisdictions are more frequently represented among the largest surpluses and deficits due to their greater budget capacity and operational scale.

Expenditures Overview

Local government expenditures encompass a wide range of operational categories, including general government, judicial services, public safety, public works, health and welfare, culture and recreation, housing and development, public utilities and enterprise funds, personnel, and intergovernmental expenditures. Expenditure levels vary widely across Georgia's local governments and generally increase with population size and operational scale.

While total expenditures rise substantially for governments serving larger populations, per capita spending remains relatively stable. On average, larger jurisdictions report per capita expenditures comparable to statewide rural per capita averages. Several of the largest counties report per capita spending below the statewide average, reflecting the effects of population scale on service delivery costs. In total, Georgia local governments that submitted financial reports reported approximately \$45 billion in expenditures during Fiscal Year 2024. Only five counties and municipalities reported expenditures exceeding \$1 billion, while reported spending across governments ranged from approximately \$50,000 to \$5 billion, illustrating the broad diversity in government size and capacity across the state.

Public safety represents one of the largest expenditure categories for counties statewide. Most counties allocate between 12 and 30 percent of total expenditures to public safety, with a smaller number allocating between 30 and 45 percent. This concentration of spending reflects the central role of public safety services in county government operations across Georgia.

Housing And Development Expenditures

Housing and development expenditures are a key area of analysis due to their relevance to population growth, housing availability, and infrastructure needs across Georgia. These expenditures vary considerably by government type and size, reflecting differences in service responsibilities and geographic scope.

Among counties, most governments allocate between 1 and 7 percent of total per capita expenditures to housing and development. In Fiscal Year 2024, counties and consolidated governments reported total housing and development expenditures of approximately \$470 million, while municipalities reported an additional \$330 million. On average, counties spent more in this category than municipalities, consistent with their broader geographic coverage and larger populations.

Average housing and development expenditures for counties and consolidated governments were approximately \$3.4 million, exceeding the median expenditure of roughly \$900,000. This difference reflects the influence of a small number of large counties, which reported expenditures ranging from approximately \$8 million to \$61 million and significantly increased the overall average. Of the 139 counties and consolidated governments that submitted financial reports, 138 reported some level of housing and development expenditures.

Municipalities reported average housing and development expenditures of approximately \$1.5 million, with a median expenditure of roughly \$450,000. Of the municipalities that submitted financial reports, 219 reported expenditures in this category, while 164 reported no housing and development spending. This pattern is consistent with the role of counties in funding larger-scale housing and development initiatives, particularly for smaller municipalities that may rely on county-level programs rather than maintaining dedicated expenditures.

Revenues Overview

Local government revenues are derived from a wide range of sources, including real and personal property taxes, franchise taxes, licenses and permits, general sales and use taxes, state and federal revenues, public safety–related revenues, and other general revenues associated with public services. As with expenditures, revenue levels vary substantially across Georgia’s local governments and generally increase with population size and operational scale.

Larger jurisdictions generate higher total revenues due to broader tax bases and greater economic activity. However, per capita revenue does not increase proportionally with population size. In some highly populated urban governments, per capita revenue is slightly lower than the statewide average, while several small rural counties report higher-than-average per capita revenue. This pattern is likely driven by very small population bases combined with stable or moderately sized revenue sources, which can inflate per capita figures.

In total, Georgia local governments that submitted financial reports reported approximately \$45 billion in revenues during Fiscal Year 2024. Only six counties and municipalities reported revenues exceeding \$1 billion. Reported revenues ranged from approximately \$71,000 to \$4 billion, highlighting the wide variation in size, capacity, and revenue structure among local governments across the state.

Debt Overview

To assess debt levels across local governments, all reported forms of debt were combined to capture the range of purposes and financing mechanisms through which borrowing occurs. Not all local governments incur debt in a given fiscal year; however, among those that do, debt levels vary widely in both scale and purpose. This overview includes revenue bonds, general obligation bonds, long-term obligations (including GEFA, EPA, and FHA loans), capital lease obligations, and short-term notes payable.

Reported debt levels range from several thousand dollars to hundreds of millions of dollars, with one jurisdiction reporting approximately \$9 billion in outstanding debt. The majority of governments incurring debt reported borrowing related to water and sewer system improvements. A smaller share of counties and municipalities incurred debt for other capital projects, including parks and recreation, highways, streets and drainage, telecommunications, fire protection, public buildings, and utility systems. These uses reflect typical capital financing activities and are commonly observed across reporting years.

Among all local governments that submitted reports, 115 of 525 reported no debt during Fiscal Year 2024. Within municipalities specifically, 98 reported no debt, while 286 reported some level of borrowing. Municipal debt distribution is summarized as follows:

- 98 municipalities reported no debt
- 106 reported less than \$1 million in debt
- 111 reported between \$1 million and \$10 million
- 62 reported between \$10 million and \$100 million
- 6 reported between \$100 million and \$400 million
- 1 reported approximately \$9 billion

Among counties and consolidated governments, 17 of the 140 reporting entities reported no debt during the fiscal year. The remaining governments reported the following debt levels:

- 23 reported less than \$1 million in debt
- 51 reported between \$1 million and \$10 million
- 36 reported between \$10 million and \$100 million
- 13 reported between \$100 million and \$800 million

As with deficit outcomes, debt levels are strongly influenced by jurisdiction size. The largest reported debt amounts are generally associated with more populous governments, reflecting broader infrastructure needs and larger service areas. The presence of debt should not be interpreted as a negative indicator; rather, it typically reflects capital investment in long-term infrastructure and essential public services, particularly in areas such as utilities, transportation, and public safety.

Municipalities Overview

This section focuses on municipalities in Georgia, which include 530 cities and towns of varying population sizes, ranging from a few hundred residents to tens of thousands. Due to this wide variation, municipal expenditures, revenues, assets, and debt are analyzed by population group to allow for more meaningful comparisons across similarly sized governments.

The analysis is based on Report of Local Government Finance (RLGF) submissions received by the Georgia Department of Community Affairs (DCA) as of the publication date. For Fiscal Year 2023, 468 municipal reports were received. For Fiscal Year 2024, 383 municipal reports were received. Accordingly, the figures and tables presented reflect the data available at the time of analysis and may not capture the complete financial activity of all municipalities statewide.

Below is a distribution of the population groups for all municipalities. This is important when putting the financial analysis in perspective, as many of Georgia's governments are small.

Population Group	Count of Population Group	Percentage of Population Group
50,000 and up	12	3%
25,000-49,000	23	6%
10,000-24,999	45	12%
5,000-9,999	37	10%
2,500-4,999	60	16%
1,000-2,499	56	15%
500-999	58	15%
0-499	91	24%
Grand Total	382	100.00%

Municipalities - Expenditures

Administration includes expenditures related to general governmental operations and oversight, such as legislative and executive functions, elections, financial and legal services, information technology and data processing, human resources, tax assessment, risk management, internal auditing, public information, records management, customer services, and the operation of general government buildings and facilities.

Population Groups	Average Administration Expenses 2024	Average Administration Expenses 2023
50,000 and up	\$81,143,341	\$59,683,808
25,000-49,000	\$11,895,018	\$8,794,445
10,000-24,999	\$5,769,153	\$5,056,521
5,000-9,999	\$2,094,889	\$1,650,621
2,500-4,999	\$1,082,135	\$959,407
1,000-2,499	\$533,757	\$437,212
500-999	\$255,068	\$242,092
0-499	\$109,276	\$107,294

Judicial includes expenditures associated with court operations, including judges' expenses, clerks' salaries and operating costs, and supplemental payments to district attorneys.

Population Groups	Average Judicial Expenses 2024	Average Judicial Expenses 2023
50,000 and up	\$3,605,457	\$2,791,036
25,000-49,000	\$589,592	\$561,405
10,000-24,999	\$377,422	\$343,799
5,000-9,999	\$152,861	\$150,089
2,500-4,999	\$136,663	\$88,438
1,000-2,499	\$46,987	\$34,874
500-999	\$14,188	\$16,386
0-499	\$4,151	\$5,867

Public Safety includes expenditures related to law enforcement and emergency services, including police and sheriff operations, jail and detention facilities, fire protection, emergency medical and ambulance services, animal control, and other public safety functions.

Population Groups	Average Public Safety Expenses 2024	Average Public Safety Expenses 2023
50,000 and up	\$82,364,303	\$58,708,026
25,000-49,000	\$15,719,285	\$13,385,275
10,000-24,999	\$8,535,241	\$8,325,524
5,000-9,999	\$3,469,197	\$2,797,966
2,500-4,999	\$1,883,520	\$1,671,179
1,000-2,499	\$668,007	\$666,687
500-999	\$248,505	\$276,138
0-499	\$52,766	\$59,581

Public Works includes expenditures related to infrastructure and utility services, including public works administration; roads, streets, bridges, and storm drainage; water and wastewater systems; solid waste and recycling services; landfill operations and post-closure care; yard and public education services; electric, natural gas, telecommunications, and cable utilities; cemeteries; and intergovernmental SPLOST payments.

Population Groups	Average Public Works Expenses 2024	Average Public Works Expenses 2023
50,000 and up	\$46,186,481	\$30,602,548
25,000-49,000	\$9,728,590	\$7,833,122
10,000-24,999	\$5,648,761	\$5,808,096
5,000-9,999	\$2,749,532	\$2,315,023
2,500-4,999	\$1,509,739	\$1,324,679
1,000-2,499	\$731,303	\$603,568
500-999	\$298,709	\$275,716
0-499	\$101,888	\$105,767

Health and Welfare includes expenditures related to public health, welfare programs, community services, and public education initiatives.

Culture and Recreation includes expenditures related to parks, recreational programs and facilities, and library services.

Housing and Development includes expenditures related to conservation activities, protective inspections, urban redevelopment and housing, planning and zoning, economic development, and related programs and initiatives.

2024

Population Groups	Average Health and Welfare Expenses	Average Culture and Recreation Expenses	Average Housing and Development Expenses
50,000 and up	\$9,191,201	\$25,932,208	\$8,762,916
25,000-49,000	\$430,334	\$6,711,217	\$3,673,406
10,000-24,999	\$1,444,750	\$2,463,310	\$1,860,615
5,000-9,999	\$40,881	\$565,806	\$888,591
2,500-4,999	\$47,202	\$399,062	\$286,837
1,000-2,499	\$19,254	\$73,320	\$95,273
500-999	\$5,752	\$29,784	\$57,026
0-499	\$1,995	\$14,273	\$3,259

2023

Population Groups	Average Health and Welfare Expenses	Average Culture and Recreation Expenses	Average Housing and Development Expenses
50,000 and up	\$7,337,918	\$16,297,563	\$7,258,159
25,000-49,000	\$3,023,374	\$5,483,785	\$326,529
10,000-24,999	\$1,804,893	\$2,159,864	\$1,072,883
5,000-9,999	\$705,726	\$722,347	\$49,903
2,500-4,999	\$216,310	\$260,890	\$28,944
1,000-2,499	\$66,913	\$109,204	\$56,983
500-999	\$53,888	\$33,137	\$4,380
0-499	\$7,071	\$13,365	\$4,549

Municipalities - Revenues

Real Property Tax includes revenue received during the fiscal year from taxes levied on real property.

Personal Property Tax includes revenue received during the fiscal year from taxes levied on movable property, such as motor vehicles, boats, machinery, and inventoried goods.

Hotel/Motel Tax (HMT) includes revenue collected by municipalities from local hotel and motel excise taxes. This category reflects only municipalities that reported positive HMT collections and excludes municipalities reporting zero collections. In Fiscal Year 2024, total municipal HMT revenue reported was approximately \$272.3 million.

2024

Population Groups	Average Real Property Tax	Average Personal Property Tax	Average HMT Excise Tax	Sum of HMT Excise Tax
50,000 and up	\$47,495,967	\$37,679,549	\$15,646,980	\$187,763,766
25,000-49,000	\$11,431,040	\$609,168	\$1,544,545	\$32,435,445
10,000-24,999	\$5,083,824	\$191,334	\$664,668	\$26,586,754
5,000-9,999	\$1,557,432	\$58,742	\$295,559	\$7,388,983
2,500-4,999	\$737,799	\$10,356	\$289,717	\$10,429,841
1,000-2,499	\$2,261,889	\$12,482	\$592,992	\$3,643,938
500-999	\$99,106	\$315	\$422,462	\$3,802,160
0-499	\$29,462	\$9	\$76,515	\$229,545

2023

Population Groups	Average Real Property Tax	Average Personal Property Tax	Average HMT Excise Tax	Sum of HMT Excise Tax
50,000 and up	\$37,844,757	\$26,222,920	\$11,749,319	\$176,239,790
25,000-49,000	\$8,619,970	\$599,771	\$1,306,383	\$31,353,202
10,000-24,999	\$5,169,242	\$324,943	\$820,527	\$41,846,897
5,000-9,999	\$1,343,112	\$53,114	\$194,794	\$7,986,542
2,500-4,999	\$692,582	\$12,465	\$156,647	\$10,025,425
1,000-2,499	\$287,832	\$15,171	\$46,429	\$3,389,295
500-999	\$86,720	\$129	\$49,588	\$3,768,714
0-499	\$34,434	\$194	\$2,230	\$272,037

General Sales and Use Taxes includes revenues derived from local sales and use tax programs, including Local Option Sales Tax (LOST), Special Purpose Local Option Sales Tax (SPLOST), Local Option Sales Tax–Homestead (HOST), Transportation Special Purpose Local Option Sales Tax (TSPLOST I and II), Municipal Option Sales Tax (MOST), Local Option Sales Tax–Columbus/Muscogee (O-LOST), and the MARTA sales tax. A complete list of participating municipalities and applicable programs is provided in Appendix A.

Population Groups	Average General Sales and Use Tax 2024	Average General Sales and Use Tax 2023
50,000 and up	\$60,700,488	\$49,119,908
25,000-49,000	\$7,954,867	\$7,264,395
10,000-24,999	\$3,487,582	\$3,627,357
5,000-9,999	\$1,568,807	\$1,693,570
2,500-4,999	\$1,077,938	\$940,154
1,000-2,499	\$397,579	\$427,935
500-999	\$248,816	\$216,796
0-499	\$77,183	\$77,980

Licenses and Alcohol Sales include revenue from alcoholic beverage license fees and excise taxes on beer, wine, distilled spirits, and clubs or other licensed establishments.

Population Groups	Average Alcohol Beverage License Fees 2024	Sum Alcohol Excise Tax on Beer, Wine, Mixed Drinks 2024	Average Alcohol Beverage License Fees 2023	Sum Alcohol Excise Tax on Beer, Wine, Mixed Drinks 2023
50,000 and up	\$1,679,981	\$47,287,966	\$1,326,466	\$45,945,683
25,000-49,000	\$324,634	\$19,426,275	\$313,944	\$17,872,211
10,000-24,999	\$130,542	\$23,053,230	\$126,776	\$17,989,185
5,000-9,999	\$46,214	\$7,647,314	\$38,789	\$6,790,228
2,500-4,999	\$17,431	\$5,997,773	\$19,262	\$5,416,613
1,000-2,499	\$9,356	\$3,875,508	\$10,134	\$3,029,932
500-999	\$7,552	\$1,612,465	\$6,124	\$1,327,655
0-499	\$666	\$739,240	\$841	\$500,092

Intergovernmental Revenues includes revenues received from other governmental entities, such as payments in lieu of taxes; Local Maintenance Improvement Grants (LMIG); Forest Land Protection Act (FLPA) grants; water and wastewater grants; solid waste grants; county Board of Health revenues; crime and corrections grants; Community Development Block Grants (CDBG); public welfare grants; SPLOST distributions; and other intergovernmental transfers. This category reflects grants, financial assistance, and fund transfers to municipalities and their dependent agencies.

2024

Population Groups	Average Intergovernmental Revenue from the State Government	Percentage of Revenue from the State Government	Average Intergovernmental Revenue from other Local Governments	Percentage of Revenue from other Local Government	Average Intergovernmental Revenue from the Federal Government	Percentage of Revenue from the Federal Government
50,000 and up	\$4,352,868	14%	\$12,642,719	41%	\$14,163,421	45%
25,000-49,000	\$1,319,688	11%	\$8,489,332	70%	\$2,345,862	19%
10,000-24,999	\$1,121,621	17%	\$3,890,610	59%	\$1,561,023	24%
5,000-9,999	\$749,534	29%	\$1,228,382	48%	\$588,145	23%
2,500-4,999	\$283,507	17%	\$889,377	53%	\$504,579	30%
1,000-2,499	\$166,453	27%	\$282,602	46%	\$165,889	27%
500-999	\$88,336	27%	\$157,408	48%	\$79,741	24%
0-499	\$50,894	41%	\$52,116	42%	\$21,302	17%

2023

Population Groups	Average Intergovernmental Revenue from the State Government	Percentage of Revenue from the State Government	Average Intergovernmental Revenue from other Local Governments	Percentage of Revenue from other Local Government	Average Intergovernmental Revenue from the Federal Government	Percentage of Revenue from the Federal Government
50,000 and up	\$3,725,118	16%	\$9,845,718	42%	\$9,649,461	42%
25,000-49,000	\$808,539	7%	\$7,537,635	63%	\$3,530,985	30%
10,000-24,999	\$1,432,147	22%	\$3,628,477	56%	\$1,453,099	22%
5,000-9,999	\$391,508	19%	\$1,251,231	59%	\$472,883	23%
2,500-4,999	\$243,799	19%	\$720,757	58%	\$288,203	22%
1,000-2,499	\$80,782	11%	\$442,080	59%	\$229,219	35%
500-999	\$60,802	17%	\$165,691	45%	\$140,881	40%
0-499	\$42,832	38%	\$49,543	44%	\$20,145	18%

Public Safety includes revenues derived from police and fire protection services, jail detention and correctional services, E-911 charges, ambulance fees, and other minor public safety–related revenues reflected in the total.

2024

Population Groups	Average Police Protection Services	Average Fire Protection	Average Jail Detention and Correction Services	Average E-911 Charges	Average E-911 Prepaid Cellular Fees	Average Ambulance Fees
50,000 and up	\$1,331,425	\$708,547	\$80,854	\$1,401,201	\$247,966	\$0
25,000-49,000	\$79,829	\$124,308	\$3,895	\$118,343	\$14,921	\$37,856
10,000-24,999	\$36,081	\$129,317	\$11,378	\$134,196	\$1,908	\$53
5,000-9,999	\$24,826	\$30,438	\$1,356	\$21,371	\$2,988	\$6,694
2,500-4,999	\$34,703	\$34,166	\$93	\$2,257	\$1,141	\$0
1,000-2,499	\$7,021	\$2,597	\$0	\$0	\$0	\$0
500-999	\$1,163	\$787	\$16	\$0	\$0	\$0
0-499	\$31	\$1,124	\$0	\$0	\$0	\$0

2023

Population Groups	Average Police Protection Services	Average Fire Protection	Average Jail Detention and Correction Services	Average E-911 Charges	Average E-911 Prepaid Cellular Fees	Average Ambulance Fees
50,000 and up	\$1,275,847	\$568,556	\$42,533	\$1,035,579	\$222,764	\$0
25,000-49,000	\$89,441	\$102,936	\$2,861	\$113,989	\$13,955	\$37,763
10,000-24,999	\$42,694	\$115,633	\$8,608	\$114,529	\$1,753	\$6,887
5,000-9,999	\$12,528	\$24,188	\$882	\$24,027	\$0	\$5,257
2,500-4,999	\$11,628	\$16,746	\$258	\$1,891	\$182	\$0
1,000-2,499	\$5,146	\$4,939	\$0	\$621	\$0	\$0
500-999	\$2,504	\$983	\$6	\$0	\$0	\$5
0-499	\$18	\$983	\$0	\$396	\$0	\$1,091

Other Revenues includes revenues from animal control fees, substance abuse treatment fees, culture and recreation fees, forfeitures, interest earnings, rents and royalties, reimbursements for property damage, and other miscellaneous revenue sources.

Population Groups	Average Other Revenues 2024	Average Other Revenues 2023
50,000 and up	\$155,856,991	\$116,180,600
25,000-49,000	\$39,117,386	\$43,305,855
10,000-24,999	\$25,689,089	\$22,169,848
5,000-9,999	\$12,004,131	\$9,802,664
2,500-4,999	\$5,244,408	\$5,021,123
1,000-2,499	\$1,250,573	\$1,184,919
500-999	\$405,812	\$387,977
0-499	\$104,277	\$113,404

Municipalities - Debts

Revenue Bond Debt includes outstanding debt issued for a wide range of purposes, including airports, education facilities, electric and gas utility systems, enterprise zone and exempt facility projects, health care facilities, highways, streets and drainage, multifamily and single-family housing, industrial revenue projects, jails and law enforcement or corrections facilities, parks and recreation, public buildings, solid waste systems, telecommunications, water and sewer systems, and other multi-purpose projects. This measure reflects ending outstanding revenue bond debt only and includes data solely for municipalities reporting revenue bond debt in the specified categories; municipalities with no revenue bond debt are excluded from the calculation.

2024

Debt Categories	Population Groups							
	50,000 and up	25,000-49,000	10,000-24,999	5,000-9,999	2,500-4,999	1,000-2,499	500-999	0-499
Electric Utility System	\$5,630,000	\$124,532,000			\$13,398,114			
Exempt Facility			\$12,542,000					
Fire Protection				\$5,707,501		\$49,938		
Gas Utility System		\$128,270,000	\$49,006,500		\$15,896,943			
Highways, Streets, Drainage	\$225,215,000	\$31,216,000	\$55,830,000					
Multiple Purposes	\$7,222,728,984	\$205,463,841	\$457,273,296	\$30,363,617	\$5,897,090	\$359,666		\$276,789
Parks/ Recreation Facilities	\$43,205,000	\$27,348,000	\$173,368,778		\$17,223,137			\$120,104
Public Buildings	\$458,339,773	\$338,533,671	\$218,662,190	\$65,747,647	\$2,244,391			\$120,104
Tele communications			\$57,231,500					
Water/Sewer System	\$7,439,431,598	\$381,959,130	\$450,477,127	\$101,783,635	\$114,256,148	\$49,484,868	\$39,593,637	\$4,101,147
Airport	\$7,190,673,984							
Enterprise Zone facility				\$35,320,000				
Law Enforcement/ Corrections				\$1,492,501	\$13,398,114			
Solid Waste System	\$225,215,000			\$7,378,617				
Housing, Multi-family	\$225,215,000							
Other	\$7,721,391,371	\$543,192,755	\$596,871,370	\$171,176,753	\$120,236,604	\$41,298,512	\$33,970,954	\$5,074,445

2023

Debt Categories	Population Groups							
	50,000 and up	25,000-49,000	10,000-24,999	5,000-9,999	2,500-4,999	1,000-2,499	500-999	0-499
Education			\$16,340,000					
Electric Utility System	\$8,025,000	\$130,206,000	\$885,000		\$26,802,174	\$4,094,918		
Exempt Facility			\$13,312,000					
Fire Protection				\$6,813,975				
Gas Utility System	\$24,301,000	\$26,180,000	\$51,118,100	\$1,335,000	\$16,768,405			
Highways, Streets, Drainage	\$239,170,000	\$16,895,000	\$51,655,000					
Industrial Revenue	\$24,301,000		\$69,731,591					
Multiple Purposes	\$58,675,000	\$291,611,923	\$442,510,375	\$9,150,157	\$5,567,000	\$5,384,675		\$352,584
Parks / Recreation Facilities	\$49,640,000	\$30,441,000	\$138,108,695	\$17,660,000	\$11,953,834			\$117,528
Public Buildings/Parking Deck	\$492,720,682	\$252,659,252	\$258,934,981	\$5,924,000	\$9,732,156			\$117,528
Tele-communications			\$60,523,100	\$5,842,155				
Water System		\$3,090,000	\$9,970,000		\$7,092,927			
Water/Sewer System	\$290,172,432	\$352,585,638	\$606,983,453	\$107,319,587	\$131,726,677	\$66,970,692	\$44,183,930	\$4,683,994
Law Enforcement / Corrections					\$13,401,087			
Housing, Multi-family			\$26,007,000					
Economic Development and Resources		\$5,285,135						
Other	\$6,644,212,114	\$591,774,467	\$843,573,506	\$127,249,874	\$131,074,790	\$62,706,799	\$38,488,587	\$4,801,522

General Obligation Bond Debt includes outstanding debt issued for purposes such as airports, education, electric and gas utility systems, fire protection, health care facilities, highways, streets and drainage, multifamily and single-family housing, industrial revenue projects, jails and law enforcement facilities, parks and recreation, public buildings, solid waste systems, telecommunications, water and sewer systems, and other multi-purpose projects. This measure reflects ending outstanding general obligation bond debt only and includes data solely for municipalities reporting general obligation bond debt in the specified categories; municipalities with no general obligation bond debt are excluded from the calculation.

2024

Debt Categories	Population Groups							
	50,000 and up	25,000-49,000	10,000-24,999	5,000-9,999	2,500-4,999	1,000-2,499	500-999	0-499
Education			\$152,640,501		\$9,510,000			
Fire Protection				\$979,532	\$1,541,097		\$10,790	
General Government Facilities				\$3,307,886				
Highways, Streets, Drainage	\$1,605,000	\$4,605,000	\$15,962,439		\$14,499,428	\$350,582		
Law Enforcement / Corrections	\$174,140,000	\$32,889,585		\$800,725	\$4,951,945	\$14,354		\$10,281
Multiple Purposes	\$1,334,126,139	\$75,450,000	\$199,627,883		\$4,755,000	\$1,856,651		
Parks / Recreation Facilities	\$356,265,000	\$106,557,019	\$40,706,191		\$24,819,588			
Public Buildings	\$96,025,000	\$7,977,342	\$144,367,597	\$979,532	\$56,072	\$146,948		
Water/Sewer System			\$8,341,662		\$11,491,456	\$16,470,228	\$946,735	\$331,833
Cartersville School Bonds		\$51,650,000						
Other	\$1,073,551,139	\$136,258,256	\$226,934,342	\$3,434,200	\$30,122,564	\$18,838,763	\$957,525	\$342,114

2023

Debt Categories	Population Groups							
	50,000 and up	25,000-49,000	10,000-24,999	5,000-9,999	2,500-4,999	1,000-2,499	500-999	0-499
Education			\$172,459,826		\$11,990,000	\$2,015,000		
Fire Protection				\$1,023,188			\$20,920	
General Government Facilities					\$846,943			
Health Care								
Highways, Streets, Drainage	\$2,755,000	\$5,440,000	\$5,725,000	\$11,921,497	\$2,383,916	\$574,230		\$58,270
Law Enforcement/ Corrections	\$128,593,928	\$67,464,634		\$949,317	\$4,767,832	\$210,080		\$15,801
Multiple Purposes	\$543,688,513	\$52,390,000	\$218,892,975	\$255,000	\$5,995,000	\$2,056,408		
Parks/ Recreation Facilities	\$284,498,928	\$91,914,634	\$118,926,298		\$17,538,706	\$105,040		
Public Buildings	\$99,530,000	\$10,824,896	\$138,739,068	\$12,944,685	\$92,112			
Roads, Streets, and Bridges					\$468,721			
Solid Waste System								\$27,168
Water/Sewer System	\$41,060,000				\$27,926,779	\$17,443,561	\$1,015,858	
Cartersville School Bonds			\$54,545,000					
Multi-Purpose	\$543,688,513	\$52,390,000	\$218,892,975	\$255,000	\$5,995,000	\$2,056,408		
Other	\$1,082,639,585	\$89,789,765	\$318,765,366	\$14,149,002	\$32,386,528	\$21,813,360	\$1,036,778	\$101,239

Other Long-Term Debt includes outstanding debt issued for purposes such as airports, education, electric and gas utility systems, fire protection, health care facilities, highways, streets and drainage, multifamily and single-family housing, industrial revenue projects, jails and law enforcement facilities, parks and recreation, public buildings, solid waste systems, telecommunications, water and sewer systems, and other multi-purpose projects. This measure reflects ending outstanding other long-term debt only and includes data solely for municipalities reporting other long-term debt in the specified categories; municipalities with no other long-term debt are excluded from the calculation.

2024

Debt Categories	Population Groups							
	50,000 and up	25,000-49,000	10,000-24,999	5,000-9,999	2,500-4,999	1,000-2,499	500-999	0-499
Education			\$38,635,000					
Fire Protection	\$5,574,236	\$155,370,454	\$13,990,707	\$32,746,542	\$8,665,277	\$8,485,012	\$159,804	\$693,102
Gas Utility System		\$6,085,000			\$20,678,075	\$897,269	\$189,201	
GEFA					\$3,152,154	\$226,533		\$142,200
Highways, Streets, Drainage	\$38,907,507		\$26,485,052	\$4,060,201	\$8,679,480	\$2,793,511	\$304,053	\$454,621
Law Enforcement/ Corrections			\$741,301	\$26,119,407	\$12,290,766	\$6,303,933	\$1,370,525	\$112,174
Multiple Purposes	\$2,565,294,000	\$242,082,545	\$3,241,422	\$4,040,027	\$20,440,313	\$10,434,720	\$571,221	\$391,708
Parks/ Recreation Facilities	\$21,736,489	\$112,057,317			\$1,475,489			\$275,861
Public Buildings	\$15,059,955	\$102,450,889	\$69,204,270		\$19,465,686	\$7,310,486	\$29,897	\$614,853
Solid Waste System	\$18,273,316	\$123,779,069	\$13,990,707	\$33,428,901	\$7,976,854	\$34,162	\$137,220	\$371,280
Water/Sewer System	\$945,546,619	\$263,308,860	\$722,190,557	\$282,594,939	\$168,086,846	\$53,732,832	\$16,759,496	\$8,688,167
Compensated Absences					\$640,587			
Electric Utility System				\$4,708,011				
Health Care		\$32,506,307						
Settlement Pond - GEFA		\$15,141,667						
Tele-communications							\$14,094	\$277,681
Net Pension Liability					\$640,587			
Gas Supply System				\$4,708,011				
Other	\$958,782,299	\$318,149,600	\$400,874,975	\$152,280,295	\$135,659,118	\$44,645,700	\$15,170,957	\$6,888,024

2023

Debt Categories	Population Groups							
	50,000 and up	25,000-49,000	10,000-24,999	5,000-9,999	2,500-4,999	1,000-2,499	500-999	0-499
Airport					\$1,025,600			
Education			\$40,565,000					
Fire Protection	\$7,137,469	\$100,855,532	\$15,947,408	\$6,490,332	\$7,581,533	\$6,908,329	\$404,882	\$864,647
Gas Utility System		\$6,725,000	\$75,272	\$4,658,881	\$11,611,399	\$4,669,084		
GEFA					\$3,467,353	\$232,500	\$21,558	\$64,852
General Administration					\$3,906			
Highways, Streets, Drainage	\$26,530,461	\$4,243,954	\$81,297,486	\$3,345,191	\$10,758,888	\$1,862,990	\$247,020	\$781,807
Law Enforcement / Corrections			\$1,103,335	\$3,190,206	\$15,523,764	\$22,995,600	\$807,642	\$90,567
Multiple Purposes	\$7,940,000	\$188,124,141	\$6,604,155	\$4,291,911	\$8,615,407	\$5,049,517	\$1,214,780	\$281,871
Parks / Recreation Facilities	\$23,108,049	\$57,329,202		\$6,055,806	\$1,718,687			\$183,022
Public Buildings		\$96,337,109	\$65,152,111		\$17,037,603	\$7,687,853	\$40,695	\$608,930
Solid Waste System	\$19,392,992	\$68,091,027	\$15,947,408	\$20,423,618	\$9,790,812	\$4,598,944	\$146,325	\$16,107
Water Improvements							\$425,318	
Water/Sewer	\$104,625,415	\$198,287,465	\$576,418,932	\$174,388,079	\$154,074,141	\$81,741,360	\$13,666,014	\$9,400,595
Compensated Absences					\$779,869			
Electric Utility System	\$20,582,730			\$4,658,881	\$542,784			
Health Care		\$33,229,229						
Settlement Pond - GEFA		\$5,556,130						
Tele-communications			\$2,765,288					\$186,948
Net Pension Liability					\$303,522	\$476,347		
Gas Supply System				\$4,658,881		\$3,974,085		
Other	\$940,105,211	\$246,813,339	\$334,007,320	\$113,749,010	\$119,250,820	\$63,086,303	\$11,923,358	\$8,724,781

Short-Term Debt includes outstanding short-term notes payable with maturities of less than one year.

Population Groups	Sum of Ending Debt Outstanding 2024	Sum of Ending debt outstanding 2023
50,000 and up	\$0	\$315,412,000
25,000-49,000	\$127,771	\$818,439
10,000-24,999	\$143,623	\$7,378,321
5,000-9,999	\$120,000	\$0
2,500-4,999	\$114,912	\$0
1,000-2,499	\$0	\$8,131,853
500-999	\$0	\$49,759
0-499	\$0	\$81,207
Grand Total	\$506,305	\$331,871,579

Municipalities - Assets

Average Capital Assets represent the ending balance of a government's capital assets at the close of the reporting fiscal year. This measure reflects the total value of capital assets net of accumulated depreciation.

Population Groups	Average Capital Assets, net 2024	Average Capital Assets, net 2023
50,000 and up	\$1,390,252,741	\$987,314,587
25,000-49,000	\$133,387,707	\$124,806,986
10,000-24,999	\$50,317,802	\$49,471,731
5,000-9,999	\$19,054,279	\$21,574,858
2,500-4,999	\$10,705,858	\$11,458,713
1,000-2,499	\$5,784,558	\$5,727,737
500-999	\$2,792,600	\$2,829,838
0-499	\$810,017	\$709,925

Cash Averages reflect average cash and investment balances reported across municipal funds.

- **Held Cash Average** includes average cash balances held in debt service funds, funds designated for future projects, the general fund, proprietary funds, and all other funds.
- **Invested Cash Average** includes average cash balances invested through debt service funds, funds designated for future projects, the general fund, proprietary funds, and all other funds.
- **Restricted Cash Average** includes average cash balances legally or contractually restricted within debt service funds, funds designated for future projects, the general fund, proprietary funds, and all other funds.
- **Restricted Investment Average** includes average invested cash balances that are legally or contractually restricted within debt service funds, funds designated for future projects, the general fund, proprietary funds, and all other funds.

2024

Population Groups	Average Held at End of Previous Year	Average Investments - Current	Average Investments - Long Term	Average Restricted Cash	Average Restricted Investments
50,000 and up	\$198,583,939	\$42,221,253	\$212,252,745	\$271,754,484	\$54,145,003
25,000-49,000	\$96,675,981	\$22,110,002	\$2,325,201	\$8,012,680	\$12,982,796
10,000-24,999	\$45,131,123	\$8,983,938	\$999,368	\$6,069,576	\$2,397,127
5,000-9,999	\$12,024,397	\$1,421,525	\$414,607	\$1,894,616	\$586,053
2,500-4,999	\$6,412,402	\$816,418	\$114,135	\$893,407	\$421,215
1,000-2,499	\$2,397,569	\$163,708	\$37,222	\$323,872	\$2,080
500-999	\$1,312,248	\$72,368	\$7,597	\$199,239	\$9,185
0-499	\$505,488	\$55,619	\$11,502	\$76,123	\$2,757

2023

Population Groups	Average Held at End of Previous Year	Average Investments - Current	Average Investments - Long Term	Average Restricted Cash	Average Restricted Investments
50,000 and up	\$143,482,398	\$42,015,150	\$173,601,769	\$150,202,807	\$53,005,532
25,000-49,000	\$63,428,540	\$23,312,561	\$471,511	\$10,250,802	\$8,683,568
10,000-24,999	\$44,246,268	\$10,844,312	\$3,217,213	\$6,339,513	\$3,262,999
5,000-9,999	\$11,998,634	\$1,064,982	\$303,857	\$1,960,116	\$292,497
2,500-4,999	\$5,508,990	\$944,892	\$108,264	\$658,183	\$285,950
1,000-2,499	\$2,296,820	\$161,852	\$21,206	\$367,193	\$11,795
500-999	\$1,138,560	\$64,696	\$4,635	\$228,264	\$5,306
0-499	\$532,737	\$54,446	\$15,740	\$45,599	\$4,459

Counties and Consolidated Governments Overview

This section focuses on Georgia’s 159 counties and consolidated governments, which collectively provide county-level services across the entire state. These governments vary widely in population size and geographic scope. To facilitate meaningful comparison across jurisdictions, expenditures, revenues, assets, and debt are analyzed by population group, allowing for reasonable averages and aggregate totals within similarly sized governments.

The analysis is based on Report of Local Government Finance (RLGF) submissions received by the Georgia Department of Community Affairs (DCA) as of the publication date. For Fiscal Year 2023, 153 county and consolidated government reports were received, leaving six outstanding submissions. For Fiscal Year 2024, 139 reports were received, with 20 outstanding submissions. Accordingly, all figures and tables reflect reported data available at the time of analysis and may not fully capture statewide financial activity for all counties and consolidated governments.

The population distribution of Georgia’s counties and consolidated governments is presented below. Overall, counties are relatively evenly distributed across population size categories.

Population Groups	Count of Population Group	Percentage of Population Group
100,000 and up	26	19%
50,000-99,999	16	12%
25,000-49,999	28	20%
15,000-24,999	29	21%
10,000-14,999	15	11%
0-9,999	24	17%
Total	138	100%

Counties and Consolidated Governments - Expenditures

Administration includes expenditures related to general governmental operations and oversight, such as legislative and executive functions, elections, financial and legal services, information technology and data processing, human resources, tax assessment, risk management, internal auditing, public information, records management, customer services, and the operation of general government buildings and facilities.

Population Groups	Average Administration Expenses 2024	Average Administration Expenses 2023
100,000 and up	\$70,536,356	\$52,458,854
50,000-99,999	\$14,450,906	\$13,204,615
25,000-49,999	\$7,231,906	\$6,599,116
15,000-24,999	\$3,927,702	\$3,432,650
10,000-14,999	\$3,127,875	\$2,953,431
0-9,999	\$1,895,804	\$2,196,561

Judicial includes expenditures associated with court operations, including judges' expenses, clerks' salaries and operating costs, and supplemental payments to district attorneys.

Population Groups	Average Judicial Expenses 2024	Average Judicial Expenses 2023
100,000 and up	\$32,697,252	\$27,504,472
50,000-99,999	\$7,370,093	\$6,827,371
25,000-49,999	\$3,053,271	\$2,929,442
15,000-24,999	\$1,580,976	\$1,482,683
10,000-14,999	\$997,502	\$962,502
0-9,999	\$674,021	\$601,581

Public Safety includes expenditures related to law enforcement and emergency services, including police and sheriff operations, jail and detention facilities, fire protection, emergency medical and ambulance services, animal control, and other public safety functions.

Population Groups	Average Public Safety Expenses 2024	Average Public Safety Expenses 2023
100,000 and up	\$130,680,539	\$97,939,949
50,000-99,999	\$35,284,279	\$34,345,270
25,000-49,999	\$15,914,279	\$15,254,579
15,000-24,999	\$10,218,800	\$9,418,873
10,000-14,999	\$5,528,329	\$5,595,288
0-9,999	\$3,331,353	\$3,021,088

Public Works includes expenditures related to infrastructure and utility services, including public works administration; roads, streets, bridges, and storm drainage; water and wastewater systems; solid waste and recycling services; landfill operations and post-closure care; yard and public education services; electric, natural gas, telecommunications, and cable utilities; cemeteries; and intergovernmental SPLOST payments.

Population Groups	Average Public Works Expenses 2024	Average Public Works Expenses 2023
100,000 and up	\$60,316,302	\$44,152,179
50,000-99,999	\$21,363,595	\$18,711,885
25,000-49,999	\$11,011,150	\$13,006,789
15,000-24,999	\$6,511,662	\$5,756,391
10,000-14,999	\$3,308,000	\$3,593,023
0-9,999	\$2,609,946	\$2,209,333

Health and Welfare include expenditures related to public health, welfare programs, community services, and public education initiatives.

Culture and Recreation include expenditures related to parks, recreational programs and facilities, and library services.

Housing and Development includes expenditures related to conservation activities, protective inspections, urban redevelopment and housing, planning and zoning, economic development, and related programs and initiatives.

2024

Population Groups	Average Health and Welfare Expenses	Average Culture and Recreation Expenses	Average Housing and Development Expenses
100,000 and up	\$16,963,385	\$19,507,298	\$13,171,708
50,000-99,999	\$1,797,616	\$5,395,532	\$2,001,431
25,000-49,999	\$601,854	\$2,069,543	\$1,394,617
15,000-24,999	\$785,019	\$1,233,874	\$1,365,131
10,000-14,999	\$440,803	\$652,789	\$383,429
0-9,999	\$239,087	\$157,142	\$261,763

2023

Population Groups	Average Health and Welfare Expenses	Average Culture and Recreation Expenses	Average Housing and Development Expenses
100,000 and up	\$13,262,735	\$15,237,441	\$10,517,420
50,000-99,999	\$1,655,405	\$5,868,694	\$2,493,904
25,000-49,999	\$809,543	\$2,445,830	\$1,234,286
15,000-24,999	\$915,776	\$987,397	\$763,890
10,000-14,999	\$487,487	\$827,175	\$353,626
0-9,999	\$240,724	\$139,721	\$249,902

Counties and Consolidated Governments - Revenues

Real Property Tax includes revenue received during the fiscal year from taxes levied on real property.

Personal Property Tax includes revenue received during the fiscal year from taxes levied on movable property, such as motor vehicles, boats, machinery, and inventoried goods.

Hotel/Motel Tax (HMT) includes revenue collected by counties from local hotel and motel excise taxes.

This category reflects only counties that reported positive HMT collections and exclude counties reporting zero collections. In Fiscal Year 2024, total county HMT revenue reported was approximately \$122.4 million.

2024

Population Groups	Average Real Property Tax	Average Personal Property Tax	Average HMT Excise Tax	Sum HMT Excise Tax
100,000 and up	\$137,300,987	\$3,929,141	\$ 3,560,110	\$81,882,533
50,000-99,999	\$29,987,307	\$764,542	\$1,206,481	\$15,620,304
25,000-49,999	\$9,628,263	\$170,579	\$931,273	\$17,482,939
15,000-24,999	\$6,537,959	\$337,330	\$450,103	\$6,301,455
10,000-14,999	\$3,985,920	\$67,923	\$173,451	\$867,256
0-9,999	\$2,697,269	\$8,006	\$35,474	\$212,847

2023

Population Groups	Average Real Property Tax	Average Personal Property Tax	Average HMT Excise Tax	Sum HMT Excise Tax
100,000 and up	\$125,926,593	\$3,753,172	\$3,011,888	\$78,309,092
50,000-99,999	\$30,209,459	\$614,356	\$1,034,807	\$14,487,295
25,000-49,999	\$10,339,479	\$177,548	\$518,095	\$18,133,322
15,000-24,999	\$6,015,700	\$330,616	\$199,340	\$6,179,533
10,000-14,999	\$4,179,699	\$26,970	\$63,519	\$1,016,304
0-9,999	\$2,585,545	\$22,023	\$6,446	\$199,831

General Sales and Use Taxes includes revenues derived from local sales and use tax programs, including Local Option Sales Tax (LOST), Special Purpose Local Option Sales Tax (SPLOST), Local Option Sales Tax–Homestead (HOST), Transportation Special Purpose Local Option Sales Tax (TSPLOST I and II), Municipal Option Sales Tax (MOST), Local Option Sales Tax–Columbus/Muscogee (O-LOST), and the MARTA sales tax. A complete list of participating counties and applicable programs is provided in Appendix A.

Population Groups	Average General Sales and Use Tax 2024	Average General Sales and Use Tax 2023
100,000 and up	\$68,598,885	\$61,578,152
50,000-99,999	\$9,314,682	\$8,154,749
25,000-49,999	\$2,721,368	\$2,782,601
15,000-24,999	\$1,287,810	\$1,201,356
10,000-14,999	\$419,647	\$510,154
0-9,999	\$499,375	\$397,326

Licenses and Alcohol Sales include revenue from alcoholic beverage license fees and excise taxes on beer, wine, distilled spirits, and clubs or other licensed establishments.

Population Groups	Average Alcohol Beverage License Fees 2024	Sum of Alcohol Excise Tax on Beer/Wine/Mixed Drinks 2024	Average Alcohol Beverage License Fees 2023	Sum of Alcohol Excise Tax on Beer/Wine/Mixed Drinks 2023
100,000 and up	\$605,933	\$42,858,510	\$560,210	\$42,762,106
50,000-99,999	\$70,821	\$6,302,184	\$81,576	\$5,935,393
25,000-49,999	\$44,010	\$4,535,167	\$39,169	\$5,594,881
15,000-24,999	\$14,931	\$2,288,698	\$13,980	\$2,303,368
10,000-14,999	\$10,231	\$611,124	\$10,795	\$683,151
0-9,999	\$2,285	\$389,370	\$1,511	\$344,142

Intergovernmental Revenues includes revenues received from other governmental entities, such as payments in lieu of taxes; Local Maintenance Improvement Grants (LMIG); Forest Land Protection Act (FLPA) grants; water and wastewater grants; solid waste grants; county Board of Health revenues; crime and corrections grants; Community Development Block Grants (CDBG); public welfare grants; SPLOST distributions; and other intergovernmental transfers. This category reflects grants, financial assistance, and fund transfers to counties and their dependent agencies.

2024

Population Groups	Average Inter-governmental Revenue from the State Gov	Percentage of Revenue from the State Gov	Average Inter-governmental Revenue From other Local Gov	Percentage of Revenue from other Local Gov	Average Inter-governmental Revenue from the Federal Gov	Percentage of Revenue from the Federal Gov
100,000 and up	\$12,736,299	33%	\$4,263,101	11%	\$21,695,324	56%
50,000-99,999	\$4,377,094	36%	\$952,097	8%	\$6,846,172	56%
25,000-49,999	\$2,719,085	45%	\$436,511	7%	\$2,843,228	47%
15,000-24,999	\$2,709,492	59%	\$204,260	4%	\$1,651,462	36%
10,000-14,999	\$1,573,098	72%	\$119,467	5%	\$495,692	23%
0-9,999	\$1,857,297	78%	\$138,842	6%	\$391,860	16%

2023

Population Groups	Average Inter-governmental Revenue from the State Gov	Percentage of Revenue from the State Gov	Average Inter-governmental Revenue from other Local Gov	Percentage of Revenue from other Local Gov	Average Inter-governmental Revenue from the Federal Gov	Percentage of Revenue from the Federal Gov
100,000 and up	\$10,297,902	31%	\$5,357,014.58	16%	\$18,074,137.21	54%
50,000-99,999	\$4,043,056	41%	\$763,609.99	8%	\$5,101,772.52	51%
25,000-49,999	\$1,554,432	21%	\$406,939.27	5%	\$5,576,814.66	74%
15,000-24,999	\$1,264,706	49%	\$213,432.22	8%	\$1,113,411.63	43%
10,000-14,999	\$987,790	56%	\$171,285.27	10%	\$591,109.60	34%
0-9,999	\$794,707	51%	\$44,633.97	3%	\$721,457.10	46%

Public Safety includes revenues derived from police and fire protection services, jail detention and correctional services, E-911 charges, ambulance fees, and other minor public safety–related revenues reflected in the total.

2024

Population Groups	Average Police Protection Services	Average Fire Protection	Average Jail Detention/Correction Services	Average E-911 Charges	Average E-911 Prepaid Cellular Fees	Average Ambulance Fees
100,000 and up	\$965,009	\$1,503,525	\$1,131,831	\$4,407,882	\$709,300	\$2,662,901
50,000-99,999	\$169,048	\$740,764	\$570,140	\$1,162,665	\$112,035	\$1,605,354
25,000-49,999	\$95,666	\$145,435	\$453,518	\$468,938	\$112,377	\$793,891
15,000-24,999	\$150,370	\$48,696	\$275,612	\$280,377	\$39,791	\$552,792
10,000-14,999	\$74,144	\$41,102	\$130,749	\$150,967	\$16,483	\$458,386
0-9,999	\$33,697	\$17,877	\$94,382	\$113,738	\$10,918	\$227,364

2023

Population Groups	Average Police Protection Services	Average Fire Protection	Average Jail Detention/ Correction Services	Average E-911 Charges	Average E-911 Prepaid Cellular Fees	Average Ambulance Fees
100,000 and up	\$679,632	\$1,332,063	\$980,690	\$3,937,632	\$1,062,728	\$2,443,912
50,000-99,999	\$176,905	\$906,548	\$582,723	\$1,147,664	\$231,803	\$1,325,033
25,000-49,999	\$183,647	\$53,641	\$293,525	\$543,710	\$87,701	\$965,925
15,000-24,999	\$70,615	\$78,802	\$301,248	\$298,736	\$36,406	\$538,786
10,000-14,999	\$76,431	\$39,331	\$112,899	\$169,784	\$17,490	\$439,297
0-9,999	\$12,868	\$1,734	\$94,199	\$100,590	\$12,081	\$245,307

Other Revenues includes revenues from animal control fees, substance abuse treatment fees, culture and recreation fees, forfeitures, interest earnings, rents and royalties, reimbursements for property damage, and other miscellaneous revenue sources.

Population Groups	Average Other Revenues 2024	Average Other Revenues 2023
100,000 and up	68,598,884	\$61,578,152
50,000-99,999	\$10,659,256	\$8,154,749
25,000-49,999	\$2,878,300	\$2,782,601
15,000-24,999	\$1,373,664	\$1,201,356
10,000-14,999	\$393,418	\$510,154
0-9,999	\$462,384	\$397,326

Counties and Consolidated Governments - Debts

Revenue Bond Debt includes outstanding debt issued for a wide range of purposes, including airports, education facilities, electric and gas utility systems, enterprise zone and exempt facility projects, health care facilities, highways, streets and drainage, multifamily and single-family housing, industrial revenue projects, jails and law enforcement or corrections facilities, parks and recreation, public buildings, solid waste systems, telecommunications, water and sewer systems, and other multi-purpose projects. This measure reflects ending outstanding revenue bond debt only and includes data solely for counties reporting revenue bond debt in the specified categories; counties with no revenue bond debt are excluded from the calculation. These are the sums of debts through each population level, not the averages.

2024

Debt Categories	Population Groups					
	100,000 and up	50,000-99,999	25,000-49,999	15,000-24,999	10,000-14,999	0-9,999
Airport	\$784,029,695	\$57,679,279	\$27,165,875			
Education		\$32,520,120				
Fire Protection		\$16,790,252		\$2,115,000		
Health Care	\$68,355,000	\$16,790,252				
Industrial Revenue			\$2,110,000	\$1,055,000		
Jails				\$8,474,495	\$9,380,000	\$3,445,000
Multiple Purposes	\$185,969,202	\$82,087,136	\$87,693,000	\$16,948,990		
Parks / Recreation Facilities		\$35,979,120	\$29,110,000			
Public Buildings	\$472,209,922	\$288,433,426		\$1,769,454		
Solid Waste System	\$482,393,644					\$1,035,000
Water/Sewer System	\$3,312,885,774	\$310,346,849	\$101,520,487	\$2,730,384	\$6,911,879	\$16,817,589
Highways, Streets, Drainage		\$32,520,120				
PFA	\$36,110,000					
Economic Development and Resources			\$67,474,470			
Other	\$2,982,524,534	\$407,768,446	\$113,679,252	\$27,719,578	\$16,291,879	\$18,852,168

2023

Debt Categories	Population Groups					
	100,000 and up	50,000-99,999	25,000-49,999	15,000-24,999	10,000-14,999	0-9,999
Airport	\$601,435,700	\$58,011,339	\$26,563,746			
Education		\$23,512,683				
Fire Protection		\$18,884,894		\$2,335,000		
Health Care	\$71,425,000	\$18,884,894				\$1,680,040
Highways, Streets, Drainage		\$23,512,683				\$625,000
Industrial Revenue		\$10,620,000	\$2,780,000	\$1,235,000		
Jails				\$9,980,266		\$4,700,000
Law Enforcement / Corrections						
Multiple Purposes	\$200,689,575	\$62,545,000	\$94,293,000	\$19,960,532		
Parks / Recreation Facilities		\$69,676,260	\$30,780,000			
Public Buildings	\$272,160,700	\$132,952,826		\$5,274,180		\$1,680,040
Solid Waste System	\$402,748,000				\$643,393	\$1,215,000
Water/Sewer System	\$2,385,771,293	\$161,528,098	\$103,072,645	\$3,040,880	\$7,084,257	\$17,472,434
Economic Development and Resources			\$109,161,705			
Jail Complex Project	\$164,172,847					
PFA	\$37,070,000					
Other	\$2,096,395,057	\$244,434,925	\$133,004,634	\$30,916,547	\$7,727,650	\$21,795,962

General Obligation Bond Debt includes outstanding debt issued for purposes such as airports, education, electric and gas utility systems, fire protection, health care facilities, highways, streets and drainage, multifamily and single-family housing, industrial revenue projects, jails and law enforcement facilities, parks and recreation, public buildings, solid waste systems, telecommunications, water and sewer systems, and other multi-purpose projects. This measure reflects ending outstanding general obligation bond debt only and includes data solely for counties reporting general obligation bond debt in the specified categories; counties with no general obligation bond debt are excluded from the calculation. These are the sums of debts through each population level, not the averages.

2024

Debt Categories	Population Groups					
	100,000 and up	50,000-99,999	25,000-49,999	15,000-24,999	10,000-14,999	0-9,999
Fire Protection	\$7,520,000					
Health Care				\$5,170,000		
Highways, Streets, Drainage	\$114,460,000	\$365,465,172	\$11,100,000	\$23,485,000	\$544,433	
Law Enforcement / Corrections					\$13,707	\$184,578
Multiple Purposes	\$937,557,325	\$62,518,954	\$85,688,261	\$14,545,000		\$4,967,860
Parks / Recreation Facilities	\$123,320,000		\$17,480,000			
Public Buildings	\$296,750,000	\$11,180,000	\$17,480,000	\$2,499,579		
Water/Sewer System					\$900,000	
Telecommunications		\$1,219,546				
Other	\$1,103,007,325	\$143,108,043	\$99,778,261	\$53,914,579	\$1,458,140	\$2,683,092

2023

Debt Categories	Population Groups					
	100,000 and up	50,000-99,999	25,000-49,999	15,000-24,999	10,000-14,999	0-9,999
Fire Protection	\$8,880,000			\$779,653		
Health Care				\$13,010,000		
Highways, Streets, Drainage	\$68,370,000	\$67,352,000	\$46,286,000	\$12,069,306		
Jails			\$23,555,000			
Law Enforcement / Corrections					\$18,057	
Multiple Purposes	\$525,612,325	\$50,747,633	\$88,736,520	\$6,299,653		\$38,443
Parks / Recreation Facilities	\$109,110,000		\$22,753,142			
Public Buildings	\$308,790,000	\$24,734,000	\$18,780,000	\$2,824,780		
Water/Sewer System		\$1,570,000			\$1,185,000	
Telecommunications		\$1,533,633				
Solid Waste System				\$779,653		
Other	\$666,512,325	\$75,993,633	\$150,037,662	\$32,644,433	\$1,203,057	\$38,443

Other Long-Term Debt includes outstanding debt issued for purposes such as airports, education, electric and gas utility systems, fire protection, health care facilities, highways, streets and drainage, multifamily and single-family housing, industrial revenue projects, jails and law enforcement facilities, parks and recreation, public buildings, solid waste systems, telecommunications, water and sewer systems, and other multi-purpose projects. This measure reflects ending outstanding other long-term debt only and includes data solely for counties reporting other long-term debts in the specified categories; counties with no other long-term debt are excluded from the calculation. These are the sums of debt through each population level, not the averages.

2024

Debt Categories	Population Groups					
	100,000 and up	50,000-99,999	25,000-49,999	15,000-24,999	10,000-14,999	0-9,999
Trash Trucks						\$832,118
Electric Utility System						\$1,596,822
Health Care			\$38,520,513	\$270,773		
Highways, Streets, Drainage	\$157,337,883		\$368,751	\$8,199,325	\$241,081	\$1,151,757
Jails		\$3,974,923		\$1,055,305	\$3,535,647	
Law Enforcement / Corrections	\$73,101,567	\$70,213,450	\$5,760,553	\$138,583		\$459,159
Multiple Purposes	\$760,171,803	\$29,721,684	\$102,950,049	\$19,081,807	\$482,162	\$2,677,206
Parks / Recreation Facilities		\$27,338,664	\$3,920,171			\$168,750
Public Buildings	\$62,175,651	\$70,213,450	\$4,300,018		\$3,554,397	\$1,660,247
Solid Waste System	\$10,063,782	\$9,371,958	\$8,893,426	\$2,004,504	\$640,465	
Tele-communications	\$7,703,952	\$3,974,923	\$315,427	\$25,842		
Water/Sewer System	\$544,709,739	\$213,842,376	\$288,199,187	\$34,789,770		\$5,626,677
Fire Protection			\$673,237			\$1,016,959
Sheriff's Office				\$270,773		
Operating				\$270,773		
Airport			\$4,300,018			
Other	\$780,517,951	\$141,521,288	\$127,417,410	\$52,045,310	\$4,435,943	\$7,389,203

2023

Debt Categories	Population Groups					
	100,000 and up	50,000-99,999	25,000-49,999	15,000-24,999	10,000-14,999	0-9,999
Trash Trucks						\$55,796
Health Care			\$39,935,177	\$270,773		
Highways, Streets, Drainage	\$2,669,430		\$907,695	\$1,624,135		\$7,228,577
Jails		\$4,789,592		\$1,624,135	\$4,130,957	
Law Enforcement / Corrections	\$44,324,940	\$25,461,225	\$6,511,621	\$258,100		\$1,138,677
Multiple Purposes	\$343,217,810	\$540,820	\$119,996,429	\$5,051,468	\$278	\$5,259,864
Public Buildings	\$54,891,940	\$25,461,225	\$4,178,104		\$4,174,707	\$3,133,710
Solid Waste System	\$11,097,089	\$7,668,147	\$9,901,179	\$2,617,011	\$740,387	\$1,225,635
Telecommunications	\$7,818,020	\$4,789,592		\$56,064		
Water/Sewer System	\$336,178,061	\$76,278,763	\$141,943,532	\$14,760,499		\$6,756,153
Fire Protection			\$846,468	\$0		\$1,161,316
Parks / Recreation Facilities		\$29,476,521	\$4,468,349	\$912,684		
Sheriff's Office				\$270,773		
Operating				\$541,546		
Airport			\$4,178,104			
Economic Development and Resources			\$25,009,458			
Other	\$429,064,686	\$89,006,912	\$117,022,111	\$23,570,425	\$4,915,372	\$8,194,749

Short-Term Debt includes outstanding short-term notes payable with maturities of less than one year.

Population Groups	Sum of Short-Term Debt 2024	Sum of Short-Term Debt 2023
100,000 and up	\$306,936	\$0
50,000-99,999	\$2,694,560	\$0
25,000-49,999	\$0	\$0
15,000-24,999	\$336,771	\$1,555,061
10,000-14,999	\$0	\$0
0-9,999	\$0	\$3,086,892
Grand Total	\$3,338,267	\$4,641,953

Counties and Consolidated Governments - Assets

Average Capital Assets represent the ending balance of a government's capital assets at the close of the reporting fiscal year. This measure reflects the total value of capital assets net of accumulated depreciation.

Population Groups	Average Capital Assets 2024	Average Capital Assets 2023
100,000 and up	\$397,850,813	\$228,541,252
50,000-99,999	\$53,549,555	\$61,097,993
25,000-49,999	\$14,519,858	\$17,797,793
15,000-24,999	\$5,918,725	\$6,468,033
10,000-14,999	\$1,936,890	\$1,755,576
0-9,999	\$1,961,315	\$2,296,477

Cash Averages reflect average cash and investment balances reported across county funds.

- **Held Cash Average** includes average cash balances held in debt service funds, funds designated for future projects, the general fund, proprietary funds, and all other funds.
- **Invested Cash Average** includes average cash balances invested through debt service funds, funds designated for future projects, the general fund, proprietary funds, and all other funds.
- **Restricted Cash Average** includes average cash balances legally or contractually restricted within debt service funds, funds designated for future projects, the general fund, proprietary funds, and all other funds.
- **Restricted Investment Average** includes average invested cash balances that are legally or contractually restricted within debt service funds, funds designated for future projects, the general fund, proprietary funds, and all other funds.

2024

Population Groups	Average of Held at End of Previous Year	Average Investments - Current	Average Investments - Long Term	Average of Restricted Cash	Average of Restricted Investments
100,000 and up	\$382,991,890	\$114,607,070	\$54,254,464	\$39,347,155	\$21,169,694
50,000-99,999	\$82,979,088	\$34,597,719	\$3,090,399	\$9,747,115	\$6,267,053
25,000-49,999	\$35,302,118	\$4,984,125	\$1,861,592	\$1,614,676	\$521,508
15,000-24,999	\$21,580,745	\$7,319,852	\$0	\$1,015,674	\$579,039
10,000-14,999	\$10,555,564	\$912,187	\$0	\$1,310,215	\$0
0-9,999	\$5,991,093	\$284,527	\$0	\$470,558	\$972

2023

Population Groups	Average of Held at End of Previous Year	Average Investments - Current	Average Investments - Long Term	Average Restricted Cash	Average Restricted Investments
100,000 and up	\$382,991,890	\$114,607,070	\$54,254,464	\$39,347,155	\$21,169,694
50,000-99,999	\$82,979,088	\$34,597,719	\$3,090,399	\$9,747,115	\$6,267,053
25,000-49,999	\$33,114,786	\$4,727,749	\$1,737,486	\$1,518,221	\$659,497
15,000-24,999	\$20,129,977	\$6,633,616	\$136,465	\$920,454	\$524,754
10,000-14,999	\$10,555,564	\$912,187	\$0	\$1,310,215	\$0
0-9,999	\$6,012,973	\$354,038	\$0	\$451,736	\$933

Appendix

(a) - List all cities and then subsequent programs they are a part of

Appendix A: Municipalities – General Sales and Use Taxes (2023)

Abbeville City: LOST, SPLOST1
Acworth City: none
Adairsville City: LOST
Adel City: LOST, SPLOST1
Adrian City: LOST
Ailey City: LOST, SPLOST1
Alamo Town: LOST, SPLOST1
Alapaha Town: LOST
Albany City: LOST
Aldora Town: LOST
Allenhurst City: none
Allentown City: LOST, SPLOST1
Alma City: LOST, SPLOST1
Alpharetta City: LOST, SPLOST1
Alston Town: LOST
Alto Town: LOST
Ambrose City: LOST, SPLOST1
Americus City: LOST, SPLOST1
Arabi Town: LOST, SPLOST1
Arcade Town: LOST
Argyle Town: LOST, SPLOST1
Arlington City: LOST
Arnoldsville City: LOST
Ashburn City: LOST, SPLOST1
Atlanta City: LOST, SPLOST1, MOST
Attapulugus City: LOST
Auburn City: LOST
Austell City: LOST
Avera City: LOST, SPLOST1
Avondale Estates City:
Bainbridge City: LOST
Baldwin City: LOST, TSPLOST2
Ball Ground City: none
Barnesville City: LOST
Bartow Town: LOST, SPLOST1

Barwick City: LOST, SPLOST1
Baxley City: LOST, SPLOST1
Bellville City: LOST, SPLOST1
Berkeley Lake City: none
Berlin City: TSPLOST2
Bethlehem Town: LOST
Between Town: none
Blackshear City: LOST, SPLOST1
Blairsville City: LOST
Blakely City: LOST
Blue Ridge City: LOST
Bluffton Town: LOST, SPLOST1
Blythe Town: LOST, SPLOST1
Bogart City: LOST
Boston City: LOST
Bostwick City: LOST
Bowdon City: LOST
Bowman City: LOST, TSPLOST2
Braselton Town: LOST
Brinson Town: LOST
Bronwood City: LOST
Brookhaven City:
Brooklet City: TSPLOST2
Brooks Town: LOST
Broxton City: LOST, SPLOST1
Brunswick City: LOST
Buchanan City: LOST, TSPLOST2
Buckhead Town: LOST
Buena Vista City: LOST, SPLOST
Buford City: LOST
Butler City: LOST, SPLOST, TSPLOST2
Byromville Town: LOST, TSPLOST2
Byron City: LOST, SPLOST
Cadwell Town: LOST, SPLOST1
Cairo City: LOST
Calhoun City: LOST
Camak Town: LOST, SPLOST1

Camilla City: SPLOST1
Canon City: LOST
Canton City: none
Carl Town: LOST
Carlton City: LOST
Carnesville City: LOST
Carrollton City: LOST
Cartersville City: LOST
Cave Spring City: LOST
Cedartown City: LOST
Centerville City: none
Centralhatchee Town: LOST
Chamblee City: SPLOST
Chatsworth City: LOST, SPLOST, SPLOST1
Chattahoochee Hills City: LOST
Chauncey City: LOST
Chester Town: LOST, SPLOST1
Chickamauga City: LOST
Clarkesville City: none
Claxton City: LOST, SPLOST1
Clayton City: SPLOST1
Clermont Town: LOST
Cleveland City: LOST
Climax City: LOST
Cobbtown City: LOST, SPLOST1
Cochran City: LOST, SPLOST1
College Park City: LOST
Collins City: LOST, SPLOST1
Colquitt City: LOST
Comer City: LOST
Commerce City: none
Concord City: LOST, SPLOST
Conyers City: SPLOST
Coolidge City: LOST
Cordele City: LOST, SPLOST, TSPLOST2
Covington City: LOST
Crawford City: LOST
Culloden City: LOST
Cumming City: LOST
Dacula City: none
Dahlonega City: LOST
Daisy City: LOST, SPLOST1
Dallas City: LOST, SPLOST

Dalton City: LOST
Damascus City: LOST
Danielsville City: LOST, SPLOST1
Danville Town: LOST
Darrien City: LOST, SPLOST1
Dasher City: LOST, SPLOST1
Davisboro City: LOST, SPLOST1
Dawson City: LOST
Dawsonville City: LOST
De Soto City: LOST, SPLOST1
Dearing Town: LOST, SPLOST1
Decatur City: none
Deepstep Town: LOST, SPLOST1
Demorest City: none
Dexter Town: LOST, SPLOST1
Dillard City: none
Doerun City: none
Donalsonville City: LOST, TSPLOST2
Dooling Town: LOST, SPLOST1
Doraville City: none
Douglas City: LOST, SPLOST1
Douglasville City: LOST, SPLOST
Dublin City: LOST, SPLOST1
Dudley City: LOST, SPLOST1
Duluth City: none
Dunwoody City: none
East Dublin City: LOST
East Ellijay City: LOST
Eastman City: LOST, SPLOST1
Eatonton City: LOST, SPLOST1
Elberton City: LOST, TSPLOST2
Ellaville City: LOST
Ellenton City: SPLOST1
Ellijay City: LOST
Emerson City: LOST
Ephesus City: LOST
Eton City: LOST
Euharlee City: LOST
Fairburn City: LOST
Fairmount City: LOST
Fargo City: LOST, SPLOST1
Fayetteville City: LOST, SPLOST
Fitzgerald City: LOST, SPLOST1

Flemington City: LOST, TSPLOST2	Hazlehurst City: LOST
Flovilla City: LOST, SPLOST	Helen City: LOST
Flowery Branch City: LOST	Hephzibah City: LOST, SPLOST1
Folkston City: LOST, SPLOST1	Hiawasse City: LOST
Forest Park City: LOST	Higgston Town: LOST
Forsyth City: LOST, SPLOST1	Hiltonia City: LOST, TSPLOST2
Fort Gaines City: LOST, SPLOST1	Hinesville City: LOST
Fort Oglethorpe City: LOST, SPLOST1	Hiram City: LOST
Fort Valley City: LOST	Hoboken City: LOST, SPLOST1
Franklin City: LOST	Hogansville City: LOST
Franklin Springs City: LOST	Holly Springs City: none
Funston City: none	Homeland City: LOST, SPLOST1
Gainesville City: LOST, SPLOST	Homer Town: LOST, SPLOST1
Garden City: LOST	Homerville City: LOST
Garfield City: LOST	Hoschton City: LOST
Gay Town: LOST, SPLOST1	Ila City: LOST
Geneva Town: LOST, SPLOST1	Iron City: LOST
Gibson City: LOST, SPLOST1	Irwinton City: LOST
Gillsville City: LOST	Ivey City: LOST
Girard Town: LOST, SPLOST1	Jackson City: LOST
Glennville City: LOST, SPLOST1	Jacksonville City: LOST, SPLOST
Glenwood City: LOST, SPLOST1	Jakin City: LOST
Good Hope City: none	Jasper City: LOST
Gordon City: LOST	Jefferson City: LOST
Graham City: LOST, SPLOST1	Jenkinsburg Town: LOST
Grantville City: LOST	Jersey City: none
Gray City: LOST	Jesup City: LOST, SPLOST1
Grayson City: none	Johns Creek City: LOST
Greensboro City: LOST	Kennesaw City: none
Greenville City: LOST, TSPLOST2	Kingsland City: LOST
Griffin City: LOST	Kingston City: LOST
Grovetown City: LOST, SPLOST1	Kite City: LOST
Gum Branch City: none	LaFayette City: LOST, SPLOST1
Guyton City: LOST, TSPLOST2	LaGrange City: LOST
Hagan City: LOST, SPLOST1	Lake City: LOST
Hahira City: LOST, TSPLOST2	Lake Park City: LOST, SPLOST1
Hamilton City: LOST	Lakeland City: LOST, SPLOST1
Hampton City: LOST, SPLOST, TSPLOST2	Lavonia City: LOST
Hapeville City: LOST, SPLOST1	Lawrenceville City: none
Haralson Town: LOST	Leary City: LOST
Harlem City: LOST, SPLOST1	Leesburg City: LOST, TSPLOST2
Harrison Town: LOST, SPLOST1	Lenox Town: LOST, SPLOST1
Hawkinsville City: LOST	Leslie City: LOST, SPLOST1

Lexington City: LOST
Lilburn City: none
Lincolnton City: LOST, SPLOST1
Locust Grove City: LOST, TSPLOST2
Loganville City: LOST
Lone Oak Town: LOST, SPLOST, SPLOST1
Lookout Mountain City: LOST, SPLOST1
Louisville City: LOST, SPLOST1
Lovejoy City: LOST
Ludowici City: LOST
Lula City: LOST, TSPLOST2
Lumber City: LOST, SPLOST1
Lumpkin City: LOST, TSPLOST2
Luthersville Town: LOST
Lyerly Town: none
Lyons City: LOST, SPLOST, TSPLOST2
Manassas City: SPLOST1
Manchester City: LOST, SPLOST, SPLOST1
Mansfield City: LOST
Marietta City: none
Marshallville City: LOST
Martin Town: LOST
Maxeys Town: LOST, SPLOST1
Maysville Town: LOST
McCaysville City: LOST
McDonough City: LOST, TSPLOST2
McIntyre Town: LOST
McRae-Helena City: LOST
Meansville City: LOST
Meigs City: LOST, SPLOST1
Menlo City: SPLOST
Metter City: LOST, SPLOST1
Milan City: LOST, SPLOST1
Milledgeville City: LOST
Millen City: LOST, SPLOST1
Milner City: LOST
Milton City: LOST, TSPLOST2
Mitchell Town: LOST, SPLOST1
Monroe City: LOST
Montezuma City: LOST, SPLOST1
Monticello City: LOST
Montrose Town: LOST, SPLOST1
Morgan City: LOST

Morganton City: none
Morven City: LOST, SPLOST1
Moultrie City: TSPLOST2
Mount Vernon City: LOST, SPLOST1
Mount Zion City: LOST
Mountain City: TSPLOST2
Mountain Park City: LOST, TSPLOST2
Nahunta City: LOST, SPLOST1
Nashville City: LOST
Nelson City: LOST
Newborn Town: none
Newington Town: LOST, TSPLOST2
Newnan City: LOST
Nicholls City: LOST, TSPLOST2
Nicholson Town: LOST
Norman Park City: none
North High Shoals Town:
Norwood City: LOST, SPLOST1
Oak Park Town: LOST
Oakwood City: LOST
Ochlocknee Town: LOST
Oconee City: LOST, SPLOST1
Odum City: LOST, SPLOST1
Offerman City: LOST, SPLOST1
Oglethorpe City: LOST
Oliver City: LOST, TSPLOST2
Omega City: LOST, SPLOST1
Orchard Hill Town: none
Oxford City: LOST
Parrott Town: LOST
Patterson City: LOST, SPLOST1
Pavo City: LOST, SPLOST1
Peachtree City: LOST
Peachtree Corners City:
Pelham City: none
Pembroke City: LOST, TSPLOST2
Pendergrass Town: LOST
Perry City: LOST
Pine Mountain Town: LOST, SPLOST1
Pinehurst City: LOST, TSPLOST2
Pineview Town: LOST, SPLOST1
Pitts City: LOST, SPLOST1
Plains City: LOST, SPLOST1

Plainville City: LOST
Pooler City: LOST
Port Wentworth City: LOST
Poulan City: LOST
Powder Springs City: none
Pulaski Town: LOST, SPLOST1
Ray City: LOST
Rayle Town: LOST, SPLOST, SPLOST1
Rebecca Town: LOST, SPLOST1
Register Town: TSPLOST2
Reidsville City: LOST, SPLOST1
Remerton City: LOST, SPLOST1
Rentz City: LOST, SPLOST1
Reynolds City: LOST
Rhine Town: LOST, SPLOST1
Riceboro City: LOST, TSPLOST2
Richland City: LOST
Richmond Hill City: LOST
Riddleville Town: LOST, SPLOST1
Ringgold City: LOST
Riverdale City: LOST, SPLOST
Roberta City: LOST, TSPLOST2
Rochelle City: LOST, SPLOST1
Rockmart City: LOST
Rocky Ford City: LOST, TSPLOST2
Rome City: LOST
Roopville Town: LOST
Rossville City: LOST, SPLOST1
Roswell City: LOST, SPLOST
Royston City: LOST
Rutledge City: LOST, SPLOST1
Sandersville City: LOST, SPLOST1
Sandy Springs City: LOST, SPLOST1
Santa Claus City: LOST
Sardis City: SPLOST1, O-LOST
Savannah City: LOST
Screven City: LOST
Senoia City: LOST
Shady Dale City: LOST
Sharon City: none
Sharpsburg Town: LOST
Shellman City: LOST, SPLOST1
Shiloh City: LOST

Siloam Town: LOST, SPLOST, SPLOST1
Sky Valley City: SPLOST1
Smithville City: LOST, SPLOST1
Smyrna City: none
Snellville City: none
Social Circle City: LOST
Soperton City: LOST, SPLOST1
South Fulton City: LOST, SPLOST1
Sparks Town: LOST
Sparta City: LOST, SPLOST1
Springfield City: LOST
St. Marys City: LOST
Stapleton City: LOST, SPLOST1
Statesboro City: TSPLOST2
Statham City: LOST
Stillmore City: LOST, SPLOST1
Stockbridge City: LOST, TSPLOST2
Stone Mountain City: none
Stonecrest City: none
Sugar Hill City: none
Summertown City: LOST
Summerville City: none
Sumner Town: LOST
Surrency Town: LOST, SPLOST1
Suwanee City: none
Swainsboro City: LOST, SPLOST1
Sycamore City: LOST, SPLOST1
Sylvania City: LOST, TSPLOST2
Sylvester City: LOST
Talbotton City: LOST
Talking Rock Town: LOST
Tallapoosa City: LOST, TSPLOST2
Tallulah Falls Town: none
Talmo Town: LOST
Taylorsville Town: none
Temple City: LOST, TSPLOST2
Tennille City: LOST, SPLOST1
Thomaston City: LOST, TSPLOST2
Thomasville City: LOST
Thomson City: LOST, SPLOST1
Thunderbolt Town: LOST
Tifton City: LOST, TSPLOST2
Tiger Town: TSPLOST2

Tignall Town: LOST, SPLOST1
Toccoa City: LOST
Toombsboro City: LOST
Trenton City: LOST
Trion Town: LOST
Tucker City: none
Tunnel Hill City: LOST
Twin City: LOST
Ty Ty City: LOST, SPLOST1
Tybee Island City: LOST
Tyrone Town: LOST
Unadilla City: LOST, SPLOST1
Union City: LOST
Union Point City: LOST, SPLOST1
Uvalda City: LOST, SPLOST1
Valdosta City: LOST, TSPLOST2
Varnell City: LOST
Vidalia City: LOST, SPLOST1
Vienna City: LOST, SPLOST, TSPLOST2
Villa Rica City: LOST
Waco Town: LOST, TSPLOST2
Wadley City: LOST
Waleska City: none
Walnut Grove City: LOST
Walthourville City: LOST
Warm Springs City: LOST, SPLOST1

Warner Robins City: LOST
Warrenton City: LOST, SPLOST1
Warwick City: LOST, TSPLOST2
Washington City: LOST, SPLOST1
Watkinsville City: LOST, SPLOST1
Waverly Hall Town: LOST, SPLOST1
Waycross City: LOST, SPLOST1, TSPLOST2
Waynesboro City: LOST
Whigham City: LOST, SPLOST1
White City: LOST, SPLOST
White Plains City: LOST
Whitesburg City: LOST
Willacoochee City: SPLOST
Williamson City: LOST
Winder City: LOST
Winterville City: LOST
Woodland City: LOST, SPLOST1
Woodstock City: none
Woolsey Town: none
Wrens City: LOST, SPLOST1
Wrightsville City: LOST, SPLOST1
Yatesville Town: LOST
Young Harris City: LOST
Zebulon City: LOST

**Appendix A (continued): Municipalities –
General Sales and Use Taxes (2024)**

Acworth City: none
Adairsville City: LOST
Adel City: LOST
Ailey City: LOST, SPLOST1
Alamo Town: LOST, SPLOST1
Alapaha Town: LOST, SPLOST1
Albany City: LOST
Aldora Town: LOST
Allenhurst City: none
Alma City: LOST, SPLOST1

Alpharetta City: LOST, SPLOST1
Alston Town: LOST
Ambrose City: LOST, SPLOST1
Americus City: SPLOST1
Arcade Town: LOST
Argyle Town: LOST, SPLOST1
Arlington City: LOST
Arnoldsville City: LOST, SPLOST1
Ashburn City: LOST, SPLOST1
Atlanta City: LOST, SPLOST1, MOST
Attapulugus City: LOST
Auburn City: LOST
Austell City: LOST

Avera City: LOST, SPLOST1
Avondale Estates City: none
Bainbridge City: LOST
Baldwin City: LOST, TSPLOST2
Ball Ground City: none
Barnesville City: LOST
Bartow Town: LOST, SPLOST1
Barwick City: LOST, SPLOST1
Baxley City: LOST, SPLOST1
Bellville City: LOST, SPLOST1
Berkeley Lake City: none
Bethlehem Town: LOST
Blackshear City: LOST, SPLOST1
Blairsville City: LOST
Blakely City: LOST
Blue Ridge City: LOST
Blythe Town: LOST, SPLOST1
Bogart City: LOST
Bowman City: LOST, TSPLOST2
Braselton Town: LOST, TSPLOST2
Brookhaven City: none
Brooklet City: TSPLOST2
Brooks Town: LOST
Brunswick City: LOST, SPLOST
Buchanan City: LOST, TSPLOST2
Buckhead Town: LOST
Buena Vista City: SPLOST
Buford City: LOST
Butler City: LOST, SPLOST, TSPLOST2
Byron City: LOST
Cadwell Town: LOST, SPLOST1
Cairo City: LOST, TSPLOST2
Calhoun City: LOST
Camak Town: LOST, SPLOST1
Canton City: none
Carl Town: LOST
Carlton City: LOST, SPLOST1
Carnesville City: LOST
Carrollton City: LOST
Cartersville City: LOST
Cave Spring City: LOST
Cedartown City: LOST
Centerville City: none

Centralhatchee Town: LOST
Chamblee City: SPLOST
Chattahoochee Hills City: LOST
Chauncey City: LOST
Chester Town: LOST, SPLOST1
Claxton City: LOST, SPLOST1
Clayton City: SPLOST1
Clermont Town: LOST
Cleveland City: LOST
Cobbtown City: LOST, SPLOST1
Cochran City: LOST, SPLOST1
Collins City: LOST, SPLOST1
Colquitt City: LOST, SPLOST1
Comer City: LOST, SPLOST1
Commerce City: LOST
Concord City: LOST, SPLOST
Conyers City: SPLOST
Coolidge City: LOST
Cordele City: LOST, SPLOST1
Cornelia City: none
Covington City: LOST
Crawford City: LOST
Crawfordville City: LOST, SPLOST1
Culloden City: LOST, SPLOST
Cumming City: LOST
Dacula City: none
Daisy City: LOST, SPLOST1
Dallas City: LOST
Dalton City: LOST
Danielsville City: LOST, SPLOST1
Danville Town: LOST, SPLOST1
Darien City: LOST, SPLOST1
Dasher City: LOST, SPLOST1
Davisboro City: LOST
Dawsonville City: LOST
De Soto City: LOST, SPLOST1
Dearing Town: LOST, SPLOST1
Decatur City: none
Deepstep Town: LOST, SPLOST1
Demorest City: none
Denton City: none
Dillard City: none
Donalsonville City: LOST, TSPLOST2

Dooling Town: LOST, SPLOST1
Doraville City: none
Douglas City: LOST, SPLOST1
Douglasville City: LOST, SPLOST
Dublin City: LOST, SPLOST1
Duluth City: none
Dunwoody City: none
East Dublin City: LOST
East Ellijay City: LOST
Eastman City: LOST, SPLOST1
Eatonton City: LOST, TSPLOST2
Elberton City: LOST, TSPLOST2
Emerson City: LOST
Eton City: LOST
Euharlee City: LOST
Fargo City: LOST, SPLOST1
Fayetteville City: LOST, SPLOST
Fitzgerald City: LOST, SPLOST1
Flemington City: LOST, TSPLOST2
Flovilla City: LOST, SPLOST
Flowery Branch City: LOST
Folkston City: LOST, SPLOST1
Forsyth City: LOST, TSPLOST2
Fort Gaines City: LOST
Fort Oglethorpe City: LOST, TSPLOST2
Fort Valley City: LOST
Franklin City: LOST
Franklin Springs City: LOST
Funston City:
Gainesville City: LOST, SPLOST
Garden City: LOST
Gay Town: LOST, SPLOST1
Gibson City: LOST, SPLOST1
Gillsville City: LOST
Girard Town: LOST, SPLOST1
Glennville City: LOST
Good Hope City: none
Gordon City: LOST
Graham City: LOST, SPLOST1
Grantville City: LOST
Gray City: LOST
Grayson City: none
Greensboro City: LOST

Griffin City: LOST
Grovetown City: LOST, SPLOST1
Gum Branch City: none
Guyton City: LOST, TSPLOST2
Hagan City: LOST, SPLOST1
Hahira City: LOST, TSPLOST2
Hamilton City: LOST
Hampton City: LOST, SPLOST, TSPLOST2
Hapeville City: LOST, SPLOST1
Harlem City: LOST, SPLOST1
Harrison Town: LOST, SPLOST1
Hawkinsville City: LOST, SPLOST1
Hazlehurst City: LOST
Helen City: LOST
Hephzibah City: LOST, SPLOST1
Hiawasse City: LOST
Higgston Town: LOST
Hiltonia City: LOST, TSPLOST2
Hinesville City: LOST
Hiram City: LOST
Hoboken City: LOST, SPLOST1
Hogansville City: LOST
Holly Springs City: none
Homeland City: LOST, SPLOST1
Homer Town: LOST, SPLOST1
Homerville City: LOST, SPLOST1
Hoschton City: LOST
Ila City: LOST, SPLOST1
Iron City: LOST, SPLOST, SPLOST1
Irwinton City: LOST
Ivey City: LOST
Jackson City: LOST
Jacksonville City: LOST, SPLOST
Jakin City: LOST
Jasper City: LOST
Jefferson City: LOST
Jersey City: none
Jesup City: LOST, SPLOST1
Johns Creek City: LOST, TSPLOST2
Kennesaw City: none
Kingsland City: LOST
LaFayette City: LOST, SPLOST1
LaGrange City: LOST

Lake City: LOST
Lake Park City: LOST
Lakeland City: LOST, SPLOST1
Lavonia City: LOST
Lawrenceville City: none
Leary City: LOST
Leesburg City: LOST, TSPLOST2
Leslie City: LOST, SPLOST1
Lexington City: LOST
Lilburn City: none
Loganville City: LOST
Lone Oak Town: LOST, SPLOST, SPLOST1
Lookout Mountain City: LOST, SPLOST1
Louisville City: LOST, SPLOST1
Lovejoy City: LOST
Ludowici City: LOST
Lula City: LOST, TSPLOST2
Lumber City: LOST, SPLOST1
Lumpkin City: LOST
Luthersville Town: LOST
Lyons City: LOST, TSPLOST2
Manassas City: SPLOST1
Manchester City: LOST, SPLOST, SPLOST1
Mansfield City: LOST
Marietta City: none
Maxeys Town: LOST, SPLOST1
McCaysville City: LOST
McDonough City: LOST, TSPLOST2
McIntyre Town: LOST
McRae-Helena City: LOST
Meigs City: LOST, SPLOST1
Menlo City: none
Metter City: LOST, SPLOST1
Milledgeville City: LOST
Millen City: LOST, SPLOST, SPLOST1
Milton City: LOST, TSPLOST2
Mitchell Town: LOST, SPLOST1
Monroe City: LOST
Montezuma City: LOST, SPLOST1
Monticello City: LOST
Moreland Town: LOST
Morgan City: LOST, SPLOST, TSPLOST2
Morganton City: none

Morven City: LOST, SPLOST1
Moultrie City: TSPLOST2
Mount Vernon City: LOST, SPLOST1
Mountain City: SPLOST1
Mountain Park City: LOST, TSPLOST2
Nahunta City: LOST, SPLOST1
Nashville City: LOST, SPLOST
Nelson City: LOST
Newborn Town: LOST
Newnan City: LOST
Nicholls City: LOST, TSPLOST2
Nicholson Town: LOST
Norman Park City: SPLOST1
North High Shoals Town: none
Norwood City: LOST, SPLOST1
Oak Park Town: LOST, SPLOST1
Oakwood City: LOST
Ochlocknee Town: LOST
Odum City: LOST, SPLOST1
Offerman City: LOST, SPLOST1
Oglethorpe City: LOST, HOST
Oliver City: LOST, TSPLOST2
Orchard Hill Town: none
Oxford City: LOST
Parrott Town: LOST
Patterson City: LOST, SPLOST1
Pavo City: LOST, SPLOST1
Peachtree City: LOST
Peachtree Corners City: none
Pelham City: TSPLOST2
Pembroke City: LOST, TSPLOST2
Pendergrass Town: none
Perry City: LOST
Pine Mountain Town: LOST, SPLOST1
Pinehurst City: LOST, TSPLOST2
Pineview Town: LOST, SPLOST1
Plains City: LOST, SPLOST1
Pooler City: LOST
Port Wentworth City: LOST
Poulan City: LOST
Powder Springs City: none
Pulaski Town: LOST, SPLOST1
Ray City: LOST, TSPLOST2

Rebecca Town: LOST, SPLOST1
 Reidsville City: LOST
 Remerton City: LOST, SPLOST1
 Rentz City: LOST, SPLOST, SPLOST1
 Reynolds City: LOST, SPLOST, SPLOST1
 Rhine Town: LOST, SPLOST1
 Riceboro City: LOST, TSPLOST2
 Richland City: LOST
 Richmond Hill City: LOST
 Riddleville Town: LOST, SPLOST1
 Ringgold City: LOST
 Roberta City: LOST, TSPLOST2
 Rochelle City: LOST, SPLOST1
 Rockmart City: LOST
 Rocky Ford City: LOST, TSPLOST2
 Rome City: LOST
 Roopville Town: LOST
 Rossville City: LOST, SPLOST1
 Roswell City: LOST, SPLOST
 Royston City: LOST
 Rutledge City: LOST, SPLOST1
 Sale City: TSPLOST2
 Sandersville City: LOST, SPLOST1
 Sandy Springs City: LOST, SPLOST1
 Santa Claus City: LOST
 Sardis City: LOST, SPLOST1
 Savannah City: LOST
 Shady Dale City: LOST
 Sharpsburg Town: LOST
 Shellman City: LOST, SPLOST1
 Siloam Town: LOST
 Sky Valley City: SPLOST1
 Smithville City: LOST, SPLOST1
 Smyrna City: none
 Snellville City: none
 Social Circle City: LOST
 Sparks Town: none
 Sparta City: LOST, SPLOST1
 Springfield City: LOST, SPLOST1
 Stapleton City: LOST, SPLOST1
 Statesboro City: TSPLOST2
 Statham City: LOST
 Sugar Hill City: none
 Summertown City: LOST
 Summerville City: none
 Surrency Town: LOST, SPLOST1
 Suwanee City: none
 Swainsboro City: LOST, SPLOST1
 Sycamore City: LOST, SPLOST1
 Sylvania City: LOST, TSPLOST2
 Sylvester City: LOST
 Tallapoosa City: LOST, TSPLOST2
 Tallulah Falls Town: none
 Talmo Town: LOST
 Tarrytown City: LOST, SPLOST1
 Temple City: LOST, TSPLOST2
 Thomaston City: LOST
 Thomson City: LOST, SPLOST1
 Thunderbolt Town: LOST
 Tifton City: LOST, TSPLOST2
 Tiger Town: TSPLOST2
 Tignall Town: LOST, SPLOST1
 Toccoa City: LOST
 Toombsboro City: LOST
 Tucker City: SPLOST
 Twin City: LOST
 Tybee Island City: LOST
 Tyrone Town: LOST
 Unadilla City: LOST, SPLOST1
 Union City: LOST
 Valdosta City: LOST
 Varnell City: LOST
 Vernonburg Town: LOST, SPLOST
 Vidalia City: LOST, SPLOST1
 Vienna City: LOST, SPLOST, TSPLOST2
 Villa Rica City: LOST
 Waco Town: LOST, TSPLOST2
 Wadley City: LOST
 Waleska City: none
 Walnut Grove City: LOST
 Walthourville City: LOST, SPLOST
 Warwick City: LOST, TSPLOST2
 Washington City: LOST, SPLOST1
 Watkinsville City: LOST, SPLOST1
 Waverly Hall Town: LOST, SPLOST1
 Waycross City: LOST, SPLOST1, TSPLOST2

Waynesboro City: LOST
White City: LOST, SPLOST
White Plains City: LOST
Whitesburg City: LOST
Willacoochee City: LOST, SPLOST, SPLOST1
Williamson City: LOST
Winder City: LOST
Winterville City: LOST, SPLOST1

Woodland City: LOST, SPLOST1
Woolsey Town: none
Wrens City: LOST, SPLOST1
Wrightsville City: LOST, SPLOST1
Yatesville Town: LOST, TSPLOST2
Young Harris City: LOST
Zebulon City: LOST

(b) - List all counties then subsequent programs they are a part of

Appendix B: Counties – General Sales and Use Taxes (2023)

Appling County: LOST, SPLOST, SPLOST1
Athens-Clarke CG: LOST, SPLOST, TSPLOST2
Atkinson County: LOST, SPLOST, SPLOST1
Augusta/Richmond CG: LOST, SPLOST, SPLOST1
Bacon County: LOST, SPLOST, SPLOST1
Baker County: LOST, SPLOST
Baldwin County: LOST, SPLOST
Banks County: LOST, SPLOST, TSPLOST2
Barrow County: LOST, SPLOST
Bartow County: LOST, SPLOST
Ben Hill County: LOST, SPLOST, SPLOST1
Berrien County: LOST, SPLOST, SPLOST1
Bleckley County: LOST, SPLOST, SPLOST1
Brantley County: LOST, SPLOST, SPLOST1
Brooks County: LOST, SPLOST, SPLOST1
Bryan County: LOST, SPLOST, SPLOST1, TSPLOST2
Bulloch County: SPLOST, TSPLOST2
Burke County: LOST, SPLOST, SPLOST1
Butts County: LOST, SPLOST
Calhoun County: LOST, SPLOST, TSPLOST2
Camden County: LOST, SPLOST
Candler County: LOST, SPLOST, SPLOST1
Carroll County: LOST, SPLOST
Catoosa County: LOST, SPLOST
Charlton County: LOST, SPLOST, SPLOST1
Chatham County: LOST, SPLOST
Chattooga County: SPLOST
Cherokee County: SPLOST
Clayton County: LOST, SPLOST
Clinch County: LOST, SPLOST, SPLOST1
Cobb County: SPLOST
Coffee County: LOST, SPLOST, SPLOST1
Colquitt County: SPLOST, TSPLOST2
Columbia County: LOST, SPLOST, SPLOST1
Columbus/Muscogee CG: LOST, SPLOST, SPLOST1, O-LOST

Cook County: LOST, SPLOST, SPLOST1
Coweta County: LOST, SPLOST
Crawford County: LOST, SPLOST, TSPLOST2
Crisp County: LOST, SPLOST, SPLOST1
Dade County: LOST, SPLOST
Dawson County: LOST, SPLOST
Decatur County: LOST, SPLOST, TSPLOST2
Dodge County: LOST, SPLOST, TSPLOST2
Dooly County: LOST, SPLOST, SPLOST1
Dougherty County: LOST, SPLOST, HOST
Douglas County: LOST, SPLOST
Early County: LOST, SPLOST, SPLOST1
Echols County CG: LOST, SPLOST, SPLOST1
Effingham County: LOST, SPLOST, TSPLOST2
Elbert County: LOST, SPLOST, SPLOST1
Emanuel County: LOST, SPLOST, TSPLOST2
Evans County: LOST, SPLOST, SPLOST1
Fannin County: LOST, SPLOST
Fayette County: LOST, SPLOST
Floyd County: LOST, SPLOST
Forsyth County: LOST, SPLOST
Franklin County: none
Fulton County: LOST, O-LOST
Georgetown-Quitman CG: LOST, SPLOST, SPLOST1
Gilmer County: LOST, SPLOST
Glascocock County: LOST, SPLOST, SPLOST1
Glynn County: LOST, SPLOST
Gordon County: LOST, SPLOST
Grady County: LOST, SPLOST, TSPLOST2
Greene County: LOST, SPLOST, TSPLOST2
Gwinnett County: SPLOST
Habersham County: SPLOST
Hall County: LOST, SPLOST
Hancock County: LOST, SPLOST
Haralson County: LOST, SPLOST, TSPLOST2
Harris County: LOST, SPLOST, SPLOST1
Hart County: LOST, SPLOST
Henry County: LOST, SPLOST, TSPLOST2

Houston County: SPLOST
 Irwin County: LOST, SPLOST, SPLOST1
 Jackson County: LOST, SPLOST
 Jasper County: LOST, SPLOST
 Jeff Davis County: LOST, SPLOST
 Jefferson County: LOST, SPLOST, SPLOST1
 Jenkins County: LOST, SPLOST, TSPLOST2
 Johnson County: LOST, SPLOST, SPLOST1
 Jones County: LOST, HOST
 Lamar County: LOST
 Lanier County: LOST, SPLOST, SPLOST1
 Laurens County: LOST, SPLOST, SPLOST1,
 TSPLOST2
 Lee County: LOST, SPLOST, TSPLOST2
 Liberty County: LOST, SPLOST, TSPLOST2
 Lincoln County: LOST, SPLOST, SPLOST1
 Long County: LOST, SPLOST, TSPLOST2
 Lowndes County: LOST, SPLOST
 Lumpkin County: LOST, SPLOST, TSPLOST2
 Macon County: LOST, SPLOST, SPLOST1
 Macon-Bibb County: LOST, SPLOST, O-LOST
 Madison County: LOST, SPLOST, TSPLOST2
 McDuffie County: LOST, SPLOST, SPLOST1
 McIntosh County: LOST, SPLOST, TSPLOST2
 Meriwether County: LOST, SPLOST, TSPLOST2
 Miller County: LOST, SPLOST, TSPLOST2
 Mitchell County: SPLOST, SPLOST1
 Monroe County: LOST, SPLOST, TSPLOST2
 Montgomery County: LOST, SPLOST, SPLOST1
 Morgan County: LOST, SPLOST, SPLOST1
 Murray County: LOST, SPLOST, TSPLOST2
 Newton County: LOST, SPLOST
 Oconee County: LOST, SPLOST, TSPLOST2
 Oglethorpe County: LOST, SPLOST, TSPLOST2
 Paulding County: LOST, SPLOST
 Peach County: LOST, SPLOST, SPLOST1
 Pickens County: LOST, SPLOST
 Pierce County: LOST, SPLOST, SPLOST1
 Pike County: LOST, SPLOST
 Polk County: LOST, SPLOST
 Pulaski County: LOST, SPLOST
 Putnam County: LOST, SPLOST, TSPLOST2
 Rabun County: SPLOST, TSPLOST2
 Randolph County: LOST, SPLOST, SPLOST1
 Rockdale County: SPLOST, HOST
 Schley County: LOST, SPLOST, SPLOST1
 Screven County: LOST, SPLOST, TSPLOST2
 Seminole County: LOST, SPLOST, SPLOST1
 Spalding County: LOST, SPLOST, TSPLOST2
 Stephens County: LOST, SPLOST
 Stewart County: LOST, SPLOST
 Sumter County: LOST, SPLOST, HOST
 Talbot County: LOST, SPLOST, SPLOST1
 Taliaferro County: LOST, SPLOST, SPLOST1
 Tattnall County: LOST, SPLOST, SPLOST1
 Taylor County: LOST, SPLOST, SPLOST1
 Telfair County: LOST, SPLOST, SPLOST1
 Terrell County: LOST, SPLOST, TSPLOST2
 Thomas County: LOST, SPLOST
 Tift County: LOST, SPLOST, SPLOST1
 Towns County: LOST, SPLOST
 Treutlen County: LOST, SPLOST, SPLOST1
 Troup County: LOST, SPLOST
 Turner County: LOST, SPLOST, SPLOST1
 Twiggs County: LOST, SPLOST
 Union County: LOST, SPLOST
 Upson County: LOST, SPLOST, TSPLOST2
 Walker County: LOST, SPLOST, SPLOST1
 Walton County: LOST, SPLOST
 Ware County: LOST, SPLOST1, TSPLOST2
 Warren County: LOST, SPLOST, SPLOST1
 Washington County: LOST, SPLOST, SPLOST1
 Wayne County: LOST, SPLOST, SPLOST1
 Webster County Unified: LOST, SPLOST,
 SPLOST1
 Wheeler County: LOST, SPLOST, SPLOST1
 White County: LOST, SPLOST
 Whitfield County: LOST, SPLOST
 Wilcox County: LOST, SPLOST, SPLOST1
 Wilkes County: LOST, SPLOST, SPLOST1
 Wilkinson County: LOST, SPLOST
 Worth County: LOST, SPLOST, TSPLOST2

**Appendix B (continued): Counties – General
Sales and Use Taxes (2024)**

Appling County: LOST, SPLOST,
SPLOST1

Athens-Clarke CG: LOST, SPLOST,
TSPLOST2

Atkinson County: LOST, SPLOST,
SPLOST1

Augusta/Richmond CG: LOST,
SPLOST, SPLOST1

Baker County: LOST, SPLOST

Baldwin County: LOST, SPLOST,
TSPLOST2

Banks County: LOST, SPLOST,
SPLOST1

Barrow County: LOST, SPLOST,
SPLOST1

Bartow County: LOST, SPLOST

Berrien County: LOST, SPLOST,
SPLOST1

Bleckley County: LOST, SPLOST,
SPLOST1

Brantley County: LOST, SPLOST,
SPLOST1

Brooks County: LOST, SPLOST,
SPLOST1

Bryan County: LOST, SPLOST,
TSPLOST2

Burke County: LOST, SPLOST,
SPLOST1

Butts County: LOST, SPLOST

Calhoun County: LOST, SPLOST,
TSPLOST2

Camden County: LOST, SPLOST

Candler County: LOST, SPLOST,
SPLOST1

Carroll County: LOST, SPLOST

Catoosa County: LOST, SPLOST

Charlton County: LOST, SPLOST,
SPLOST1

Chatham County: LOST, SPLOST

Cherokee County: SPLOST

Clayton County: LOST, SPLOST

Clinch County: LOST, SPLOST,
SPLOST1

Cobb County: SPLOST

Coffee County: LOST, SPLOST,
SPLOST1

Colquitt County: SPLOST,
TSPLOST2

Columbia County: LOST, SPLOST,
SPLOST1

Columbus/Muscogee CG: LOST,
SPLOST, SPLOST1, O-LOST

Cook County: LOST, SPLOST,
SPLOST1

Coweta County: LOST, SPLOST

Crawford County: LOST, SPLOST,
TSPLOST2

Crisp County: LOST, SPLOST,
SPLOST1

Dade County: LOST, SPLOST

Dawson County: LOST, SPLOST

Decatur County: LOST, SPLOST,
TSPLOST2

Dodge County: LOST, SPLOST,
TSPLOST2

Dooly County: LOST, SPLOST,
SPLOST1

Dougherty County: LOST, SPLOST,
TSPLOST2

Douglas County: LOST, SPLOST

Early County: LOST, SPLOST,
SPLOST1

Echols County CG: LOST, SPLOST,
SPLOST1

Effingham County: LOST, SPLOST,
TSPLOST2

Elbert County: LOST, SPLOST,
SPLOST1

Emanuel County: LOST, SPLOST,
SPLOST1

Evans County: LOST, SPLOST, SPLOST1
Fannin County: LOST, SPLOST
Fayette County: LOST, SPLOST
Floyd County: LOST, SPLOST
Forsyth County: LOST, SPLOST
Fulton County: LOST, SPLOST1
Georgetown-Quitman CG: LOST, SPLOST, SPLOST1
Gilmer County: LOST, SPLOST
Glascocock County: LOST, SPLOST, SPLOST1
Glynn County: LOST, SPLOST
Gordon County: LOST, SPLOST
Grady County: LOST, SPLOST, TSPLOST2
Greene County: LOST, SPLOST, TSPLOST2
Gwinnett County: SPLOST
Habersham County: SPLOST
Hall County: LOST, SPLOST
Haralson County: LOST, SPLOST, TSPLOST2
Heard County: LOST, SPLOST
Henry County: LOST, SPLOST
Houston County: SPLOST
Irwin County: LOST
Jackson County: LOST, SPLOST
Jasper County: LOST, SPLOST
Jeff Davis County: LOST
Jefferson County: LOST, SPLOST, SPLOST1
Jenkins County: LOST, SPLOST, TSPLOST2
Jones County: LOST, SPLOST
Lamar County: LOST, SPLOST, TSPLOST2
Lanier County: LOST, SPLOST, SPLOST1
Laurens County: LOST, SPLOST, SPLOST1, TSPLOST2

Lee County: LOST, SPLOST, TSPLOST2
Liberty County: LOST, SPLOST, TSPLOST2
Lincoln County: LOST, SPLOST, SPLOST1
Long County: LOST, SPLOST, SPLOST1, TSPLOST2
Lowndes County: LOST, SPLOST
Lumpkin County: LOST, SPLOST, TSPLOST2
Macon County: LOST, SPLOST, SPLOST1
Macon-Bibb County: LOST, SPLOST, MOST, O-LOST
Madison County: LOST, SPLOST, TSPLOST2
McDuffie County: LOST, SPLOST, SPLOST1
McIntosh County: LOST, SPLOST, TSPLOST2
Meriwether County: LOST, SPLOST, TSPLOST2
Mitchell County: SPLOST, TSPLOST2
Monroe County: LOST, SPLOST, TSPLOST2
Morgan County: LOST, SPLOST, SPLOST1
Murray County: LOST, SPLOST, TSPLOST2
Newton County: LOST, SPLOST
Oconee County: LOST, SPLOST, TSPLOST2
Oglethorpe County: LOST, SPLOST, TSPLOST2
Paulding County: LOST, SPLOST
Peach County: LOST, SPLOST, SPLOST1
Pickens County: LOST, SPLOST
Pike County: LOST, SPLOST

Pulaski County: LOST, SPLOST
Putnam County: LOST, SPLOST,
TSPLOST2
Rabun County: SPLOST, TSPLOST2
Randolph County: LOST, SPLOST,
SPLOST1
Rockdale County: SPLOST, HOST
Schley County: LOST, SPLOST1
Screven County: LOST, SPLOST,
TSPLOST2
Spalding County: LOST, SPLOST,
SPLOST1
Stephens County: LOST, SPLOST
Sumter County: LOST, SPLOST,
SPLOST1
Talbot County: LOST, SPLOST,
SPLOST1
Taliaferro County: LOST, SPLOST,
SPLOST1
Tattnall County: LOST, SPLOST
Taylor County: LOST, SPLOST,
SPLOST1
Telfair County: LOST, SPLOST,
SPLOST1
Terrell County: LOST, SPLOST,
TSPLOST2
Thomas County: LOST, SPLOST
Tift County: LOST, SPLOST,
SPLOST1
Towns County: LOST, SPLOST
Treutlen County: LOST, SPLOST,
SPLOST1

Troup County: LOST, SPLOST
Turner County: LOST, SPLOST,
TSPLOST2
Twiggs County: LOST, SPLOST,
SPLOST1
Union County: LOST, SPLOST
Upson County: LOST, SPLOST,
TSPLOST2
Walker County: LOST, SPLOST,
SPLOST1
Walton County: LOST, SPLOST
Ware County: LOST, SPLOST1,
TSPLOST2
Warren County: LOST, SPLOST,
SPLOST1
Washington County: LOST, SPLOST,
SPLOST1
Wayne County: LOST, SPLOST,
SPLOST1
Webster County Unified: LOST,
HOST, TSPLOST2
Wheeler County: LOST, SPLOST,
SPLOST1
White County: LOST, SPLOST
Whitfield County: LOST, SPLOST
Wilcox County: LOST, SPLOST,
SPLOST1
Wilkes County: LOST, SPLOST,
SPLOST1
Wilkinson County: LOST, SPLOST
Worth County: LOST, SPLOST,
TSPLOST2

