

Georgia Local Government Finance Highlights FY2022



Georgia Department of Community Affairs

January 2024

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All highlights based on 2022 and 2021 Fiscal Year data self-reported by Local Governments in the Report of Local Government Finances

(See **Appendix C** for the list of Local Governments duly reporting finances for FY2022 and FY2021 in accordance with O.C.G.A. 36-81-8, and the yes/no indication if a local government’s figures are included in the calculations of this Highlights Report)

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Local Government Revenues

County and Consolidated Governments

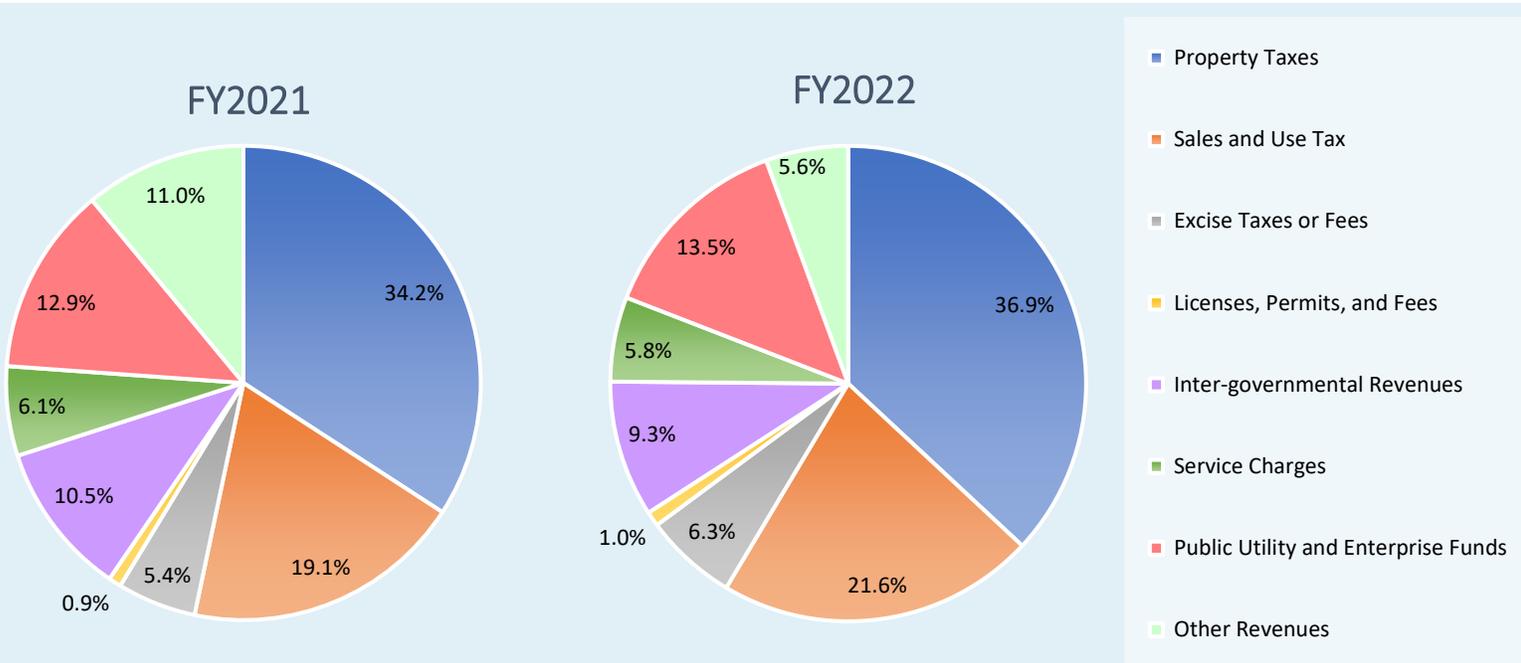
FY2022 Revenues

Population Group	AVG TTL ⁷ Property Taxes	AVG TTL Sales and Use Taxes	AVG TTL Excise Taxes or Fees	AVG TTL Licenses, Permits, and Fees	AVG TTL Inter-governmental Revenues	AVG TTL Service Charges	AVG TTL Public Utility and Enterprise Funds	AVG TTL Other Revenues
A	\$160,735,176	\$82,223,676	\$27,187,435	\$4,698,584	\$37,254,892	\$23,043,602	\$70,085,068	\$18,867,974
B	\$36,061,974	\$26,728,020	\$5,865,819	\$749,336	\$9,042,508	\$6,368,168	\$10,644,713	\$7,638,444
C	\$13,760,811	\$12,994,658	\$2,947,490	\$409,724	\$4,718,304	\$2,671,738	\$2,519,668	\$4,053,112
D	\$11,078,078	\$6,615,062	\$1,536,019	\$208,919	\$2,848,792	\$1,913,776	\$1,161,131	\$1,447,802
E	\$5,313,432	\$3,937,719	\$916,795	\$100,164	\$1,952,533	\$1,422,722	\$571,160	\$1,930,648
F	\$3,400,252	\$1,577,731	\$453,996	\$34,640	\$1,291,821	\$542,202	\$387,340	\$842,091

Year to Year Change FY2021 – FY2022

Population Group	AVG TTL Property Taxes	AVG TTL Sales and Use Taxes	AVG TTL Excise Taxes or Fees	AVG TTL Licenses, Permits, and Fees	AVG TTL Inter-governmental Revenues	AVG TTL Service Charges	AVG TTL Public Utility and Enterprise Funds	AVG TTL Other Revenues
A	0.1%	0.2%	9.3%	8.1%	-25.5%	-18.5%	-3.7%	-68.9%
B	8.8%	10.3%	9.7%	20.6%	-5.3%	1.2%	29.0%	34.5%
C	-4.7%	12.8%	6.4%	7.1%	12.8%	-2.2%	0.3%	47.3%
D	8.3%	19.4%	8.5%	6.7%	11.5%	9.1%	1.7%	0.2%
E	-1.8%	20.1%	8.1%	13.7%	-2.5%	15.4%	8.9%	19.8%
F	3.4%	4.0%	4.8%	-5.8%	-6.6%	7.5%	2.7%	36.5%

Percent AVG TTL Revenue by Type



Local Government Revenues

Municipalities

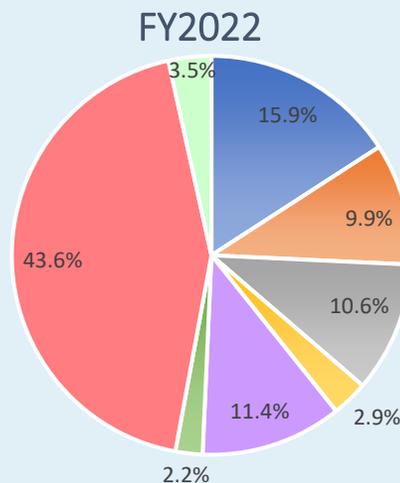
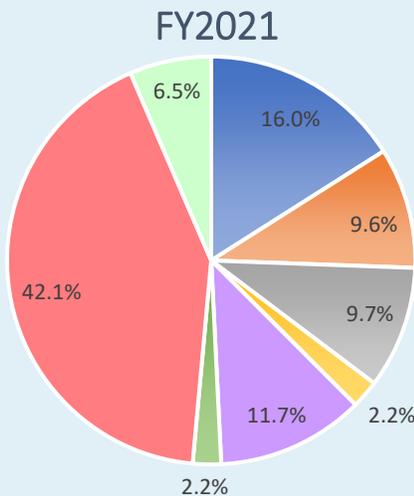
FY2022 Revenues

Population Group	AVG TTL Property Taxes	AVG TTL Sales and Use Taxes	AVG TTL Excise Taxes or Fees	AVG TTL Licenses, Permits, and Fees	AVG TTL Inter-governmental Revenues	AVG TTL Service Charges	AVG TTL Public Utility and Enterprise Funds	AVG TTL Other Revenues
A	\$67,474,735	\$36,694,599	\$36,557,492	\$14,728,254	\$28,105,296	\$8,508,145	\$111,228,387	\$2,142,117
B	\$9,900,234	\$7,161,592	\$8,804,006	\$1,666,318	\$12,287,554	\$1,005,453	\$38,792,550	\$4,753,817
C	\$6,479,798	\$3,343,903	\$4,419,638	\$719,125	\$5,566,219	\$1,256,948	\$24,264,547	\$2,153,811
D	\$1,702,644	\$1,990,528	\$1,815,250	\$300,066	\$1,994,514	\$291,988	\$11,039,601	\$1,082,871
E	\$834,829	\$906,738	\$865,245	\$130,662	\$1,319,706	\$126,955	\$5,251,647	\$635,024
F	\$329,595	\$377,638	\$362,692	\$48,482	\$602,772	\$38,824	\$1,260,993	\$244,838
G	\$122,788	\$197,896	\$146,460	\$12,253	\$309,038	\$21,244	\$338,427	\$161,705
H	\$37,297	\$62,524	\$50,691	\$3,646	\$126,071	\$1,773	\$110,194	\$40,923

Year to Year Change FY2021 – FY2022

Population Group	AVG TTL Property Taxes	AVG TTL Sales and Use Taxes	AVG TTL Excise Taxes or Fees	AVG TTL Licenses, Permits, and Fees	AVG TTL Inter-governmental Revenues	AVG TTL Service Charges	AVG TTL Public Utility and Enterprise Funds	AVG TTL Other Revenues
A	9.3%	10.5%	27.2%	55.4%	-12.5%	3.7%	5.2%	-90.4%
B	1.1%	13.9%	13.8%	29.7%	35.4%	2.0%	22.3%	43.2%
C	8.7%	9.4%	18.0%	18.5%	17.3%	11.4%	16.0%	-14.9%
D	3.5%	32.0%	11.8%	19.3%	8.3%	15.7%	24.8%	21.6%
E	10.8%	19.8%	17.2%	27.7%	13.8%	9.7%	28.4%	14.4%
F	2.5%	11.9%	4.3%	10.0%	16.5%	8.5%	5.5%	3.7%
G	-2.4%	9.4%	-17.7%	-5.5%	8.5%	-0.3%	-4.1%	10.1%
H	10.7%	11.8%	3.2%	4.6%	44.2%	39.7%	7.9%	5.8%

Percent AVG TTL Revenue by Type



- Property Taxes
- Sales and Use Tax
- Excise Taxes or Fees
- Licenses, Permits, and Fees
- Inter-governmental Revenues
- Service Charges
- Public Utility and Enterprise Funds
- Other Revenues

Local Government Expenditures

County and Consolidated Governments

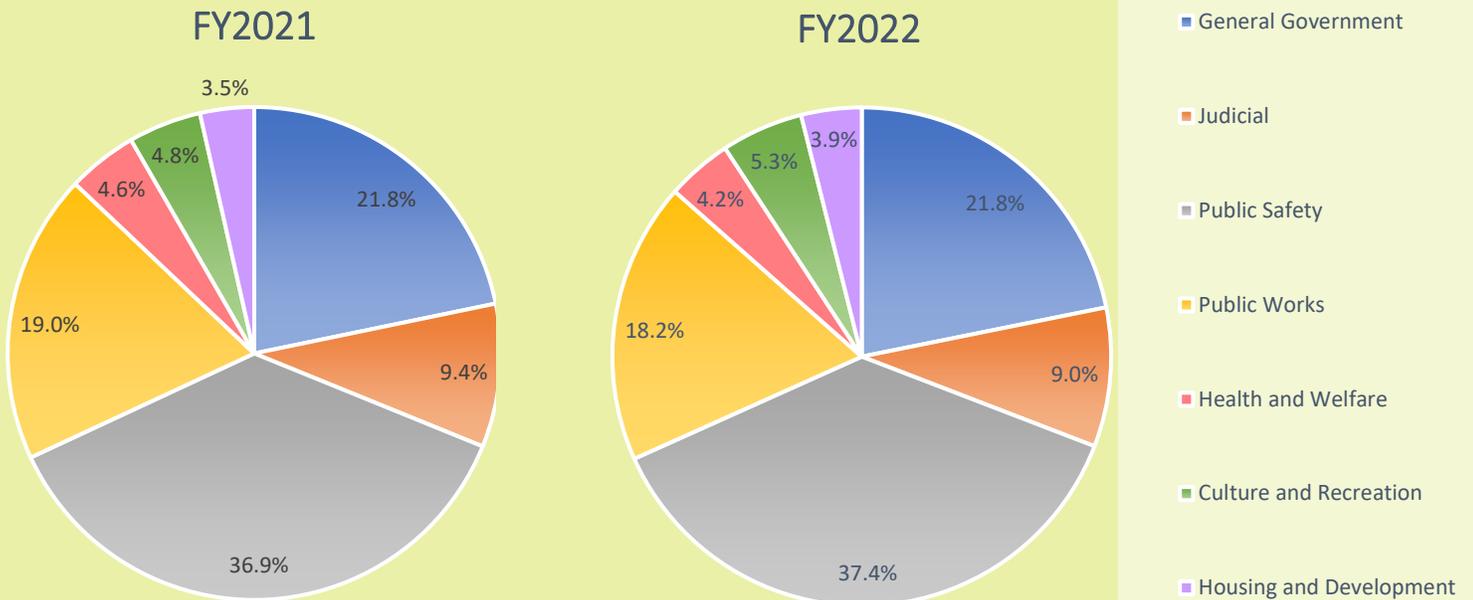
FY2022 Expenditures

Population Group	AVG TTL General Government	AVG TTL Judicial	AVG TTL Public Safety	AVG TTL Public Works	AVG TTL Health and Welfare	AVG TTL Culture and Recreation	AVG TTL Housing and Development	AVG TTL Personnel Expenditures ¹
A	\$75,139,959	\$29,153,063	\$109,755,623	\$48,802,993	\$15,100,563	\$17,066,159	\$12,913,399	\$132,427,326
B	\$12,348,085	\$6,818,748	\$30,993,366	\$16,224,086	\$2,270,070	\$4,160,664	\$2,630,036	\$39,541,355
C	\$5,558,497	\$2,649,980	\$13,808,053	\$7,868,591	\$659,640	\$1,588,824	\$1,079,887	\$16,156,462
D	\$3,106,845	\$1,483,662	\$8,884,177	\$5,070,371	\$939,923	\$923,454	\$703,886	\$9,499,597
E	\$2,295,944	\$1,023,696	\$5,578,739	\$3,361,083	\$454,796	\$843,061	\$401,908	\$5,150,345
F	\$1,606,778	\$578,707	\$2,828,429	\$1,969,519	\$204,843	\$142,226	\$275,419	\$3,042,532

Year to Year Change FY2021 – FY2022

Population Group	AVG TTL General Government	AVG TTL Judicial	AVG TTL Public Safety	AVG TTL Public Works	AVG TTL Health and Welfare	AVG TTL Culture and Recreation	AVG TTL Housing and Development	AVG TTL Personnel Expenditures ¹
A	5.4%	-0.7%	5.5%	-6.3%	-1.7%	19.2%	18.0%	-5.9%
B	17.1%	14.5%	6.6%	17.1%	-12.8%	5.0%	14.2%	8.9%
C	8.5%	4.3%	10.5%	19.8%	15.3%	18.1%	16.0%	6.3%
D	6.4%	3.9%	13.3%	16.7%	9.0%	9.8%	15.1%	13.4%
E	4.7%	8.4%	16.6%	7.3%	6.3%	71.2%	8.9%	-7.9%
F	15.5%	6.8%	16.0%	-8.0%	-9.7%	11.7%	34.6%	4.7%

Percent AVG TTL Expenditures by Type



Local Government Expenditures Municipalities

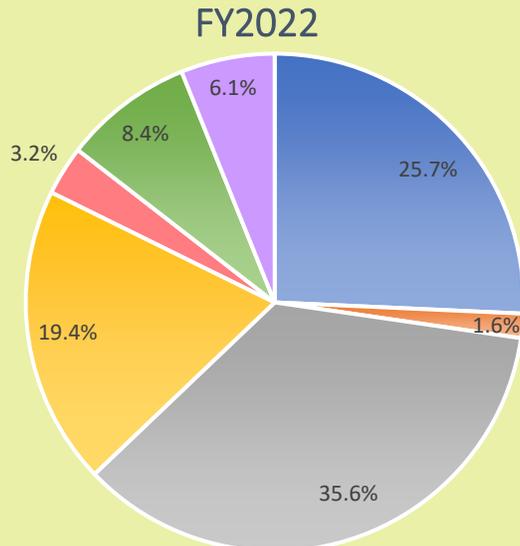
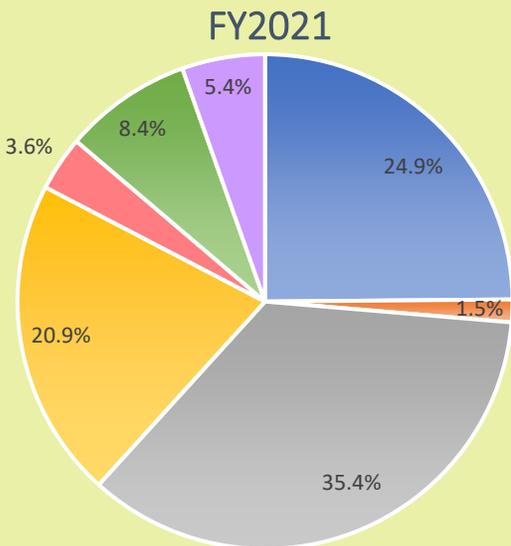
FY2022 Expenditures

Population Group	AVG TTL General Government	AVG TTL Judicial	AVG TTL Public Safety	AVG TTL Public Works	AVG TTL Health and Welfare	AVG TTL Culture and Recreation	AVG TTL Housing and Development	AVG TTL Personnel Expenditures ¹
A	\$46,037,215	\$2,617,172	\$58,336,134	\$27,452,715	\$7,243,931	\$14,318,731	\$7,459,735	\$89,629,104
B	\$8,375,935	\$464,817	\$12,359,298	\$6,623,190	\$308,438	\$4,156,852	\$3,215,094	\$20,152,555
C	\$4,824,773	\$342,050	\$7,741,338	\$4,200,863	\$877,553	\$1,521,350	\$1,724,074	\$12,778,259
D	\$2,290,254	\$138,990	\$3,124,283	\$2,264,584	\$32,135	\$580,764	\$542,423	\$5,056,430
E	\$876,901	\$84,918	\$1,619,539	\$1,101,458	\$41,498	\$263,118	\$205,309	\$3,637,626
F	\$513,271	\$32,388	\$608,180	\$577,749	\$52,523	\$67,750	\$83,956	\$946,951
G	\$218,350	\$15,484	\$242,897	\$203,773	\$4,158	\$25,017	\$8,920	\$309,410
H	\$93,329	\$2,538	\$47,056	\$101,185	\$822	\$12,070	\$1,645	\$87,862

Year to Year Change FY2021 – FY2022

Population Group	AVG TTL General Government	AVG TTL Judicial	AVG TTL Public Safety	AVG TTL Public Works	AVG TTL Health and Welfare	AVG TTL Culture and Recreation	AVG TTL Housing and Development	AVG TTL Personnel Expenditures ¹
A	3.5%	16.9%	-2.3%	-6.3%	-17.3%	2.0%	4.2%	15.3%
B	35.3%	-14.1%	10.7%	-1.7%	-14.5%	11.4%	33.2%	7.5%
C	-5.0%	16.3%	16.8%	5.8%	22.2%	7.2%	33.2%	12.8%
D	6.7%	2.7%	-4.3%	-14.2%	-32.7%	-23.0%	22.6%	2.2%
E	19.4%	35.6%	14.7%	-6.4%	-6.1%	46.5%	-19.0%	56.6%
F	37.8%	19.8%	8.2%	22.3%	-8.3%	-3.5%	70.8%	13.1%
G	7.0%	9.6%	8.1%	-2.6%	60.1%	24.0%	-63.3%	-6.5%
H	9.8%	58.3%	4.1%	34.2%	10.9%	37.9%	-12.1%	18.4%

Percent AVG TTL Expenditures by Type



- General Government
- Judicial
- Public Safety
- Public Works
- Health and Welfare
- Culture and Recreation
- Housing and Development

Local Government Assets

County and Consolidated Governments

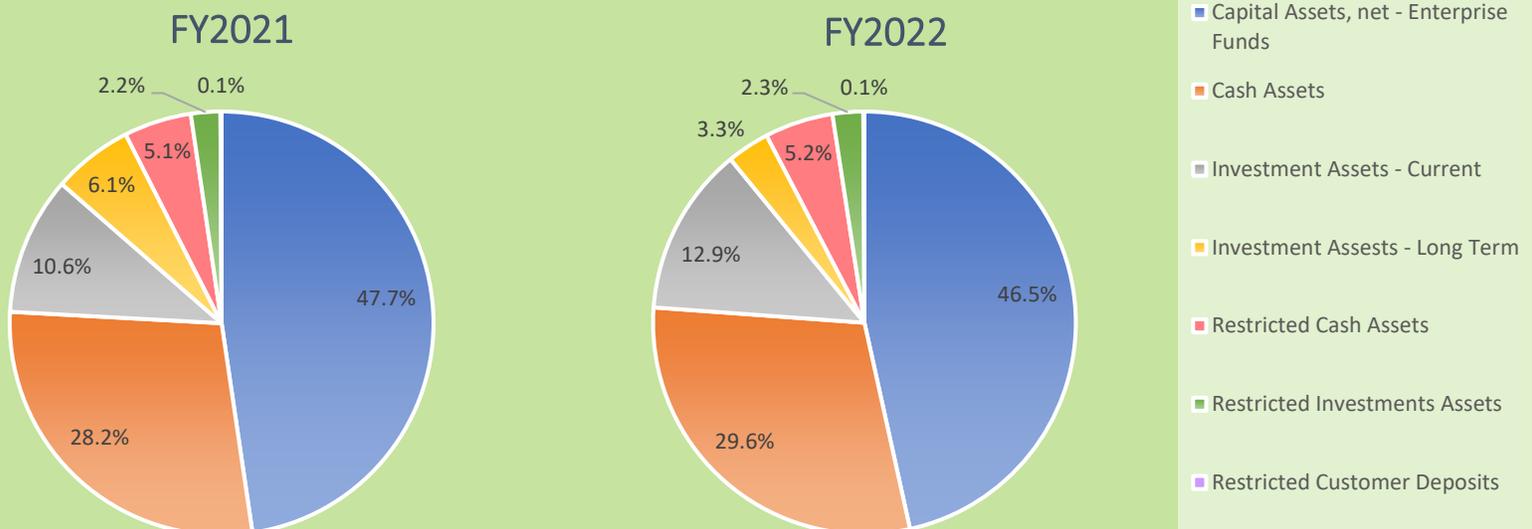
FY2022 Assets²

Population Group	AVG TTL Capital Assets, net – Enterprise Funds	AVG TTL Cash and Investment Assets Held at End of Previous Year ³	AVG TTL Cash Assets	AVG TTL Investment Assets - Current	AVG TTL Investment Assets – Long Term	AVG TTL Restricted Cash Assets	AVG TTL Restricted Investment Assets	AVG TTL Restricted Customer Deposits
A	\$493,250,808	\$360,426,233	\$232,820,171	\$123,869,620	\$34,753,610	\$49,305,832	\$24,778,569	\$903,891
B	\$49,676,236	\$56,780,475	\$63,459,962	\$26,465,032	\$4,964,835	\$7,467,803	\$4,831,981	\$84,092
C	\$13,399,565	\$29,523,332	\$30,666,144	\$5,603,283	\$696,249	\$3,929,398	\$179,656	\$43,520
D	\$9,735,468	\$16,014,071	\$16,748,033	\$4,656,432	\$231,278	\$1,041,642	\$0	\$2,879
E	\$2,012,134	\$9,632,567	\$10,402,477	\$25,014	\$0	\$1,098,939	\$0	\$2,348
F	\$2,158,530	\$5,280,051	\$5,194,771	\$177,113	\$0	\$642,898	\$4,440	\$0

Year to Year Change FY2021 – FY2022²

Population Group	AVG TTL Capital Assets, net – Enterprise Funds	AVG TTL Cash and Investment Assets Held at End of Previous Year ³	AVG TTL Cash Assets	AVG TTL Investment Assets - Current	AVG TTL Investment Assets – Long Term	AVG TTL Restricted Cash Assets	AVG TTL Restricted Investment Assets	AVG TTL Restricted Customer Deposits
A	14.3%	21.7%	19.3%	39.8%	-41.6%	19.9%	20.7%	15.2%
B	6.2%	7.8%	39.5%	52.1%	17.6%	-12.7%	52.3%	32.7%
C	5.9%	22.3%	18.2%	97.9%	101.1%	50.7%	-40.8%	-14.9%
D	94.6%	28.2%	29.6%	34.5%	0.0%	-10.4%	0.0%	20.8%
E	-1.3%	38.2%	18.3%	-70.4%	0.0%	37.0%	0.0%	0.0%
F	14.5%	35.6%	4.9%	91.1%	0.0%	41.7%	6667.8%	-100.0%

Percent AVG TTL Assets by Type



Local Government Assets Municipalities

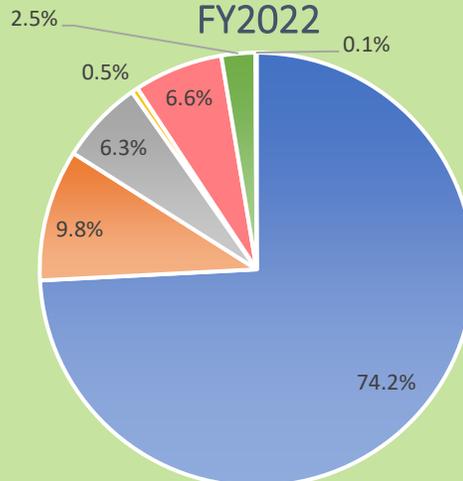
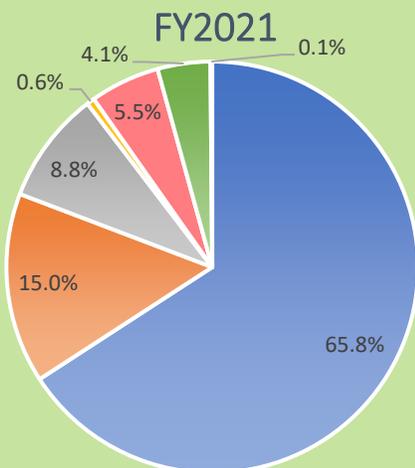
FY2022 Assets²

Population Group	AVG TTL Capital Assets, net – Enterprise Funds	AVG TTL Cash and Investment Assets Held at End of Previous Year ³	AVG TTL Cash Assets	AVG TTL Investment Assets - Current	AVG TTL Investment Assets – Long Term	AVG TTL Restricted Cash Assets	AVG TTL Restricted Investment Assets	AVG TTL Restricted Customer Deposits
A	\$2,067,815,943	\$124,390,540	\$110,065,216	\$167,181,249	\$7,572,424	\$181,882,604	\$66,385,437	\$922,721
B	\$116,710,479	\$55,944,520	\$39,003,335	\$13,274,023	\$460,646	\$11,369,795	\$4,304,519	\$340,571
C	\$46,217,324	\$41,875,865	\$28,810,171	\$6,656,105	\$2,117,256	\$6,123,782	\$3,587,956	\$265,465
D	\$26,444,133	\$8,148,109	\$10,630,099	\$891,699	\$287,629	\$1,609,574	\$331,194	\$77,845
E	\$11,825,079	\$4,675,618	\$4,855,805	\$606,327	\$107,749	\$760,941	\$284,526	\$44,453
F	\$5,626,733	\$2,033,106	\$2,026,540	\$172,882	\$21,351	\$363,058	\$19,333	\$16,697
G	\$2,706,786	\$949,427	\$943,715	\$26,973	\$8,360	\$160,361	\$3,134	\$8,806
H	\$694,713	\$437,635	\$441,654	\$59,734	\$8,051	\$25,609	\$1,030	\$951

Year to Year Change FY2021 – FY2022²

Population Group	AVG TTL Capital Assets, net – Enterprise Funds	AVG TTL Cash and Investment Assets Held at End of Previous Year ³	AVG TTL Cash Assets	AVG TTL Investment Assets - Current	AVG TTL Investment Assets – Long Term	AVG TTL Restricted Cash Assets	AVG TTL Restricted Investment Assets	AVG TTL Restricted Customer Deposits
A	101.0%	5.4%	-25.1%	6.8%	59.9%	111.5%	1.0%	14.0%
B	7.7%	6.0%	13.9%	30.4%	313.2%	14.5%	-15.4%	5.1%
C	13.8%	22.1%	29.3%	1.3%	16.1%	41.3%	-35.1%	-13.3%
D	19.0%	-19.0%	21.0%	-34.4%	-56.7%	64.7%	11.4%	-22.9%
E	5.0%	0.5%	25.7%	-10.9%	1.9%	-4.7%	-1.7%	-12.6%
F	-2.3%	20.8%	25.1%	15.6%	-73.5%	31.2%	77.4%	39.8%
G	-6%	9.3%	5.4%	-20.3%	12.2%	38.2%	66.1%	79.5%
H	5%	17.6%	19.9%	12.6%	-39.4%	-7.4%	-13.8%	-3.9%

Percent AVG TTL Assets by Type



- Capital Assets, net - Enterprise Funds
- Cash Assets
- Investment Assets - Current
- Investment Assets - Long Term
- Restricted Cash Assets
- Restricted Investments Assets
- Restricted Customer Deposits

Local Government Debt

County and Consolidated Governments

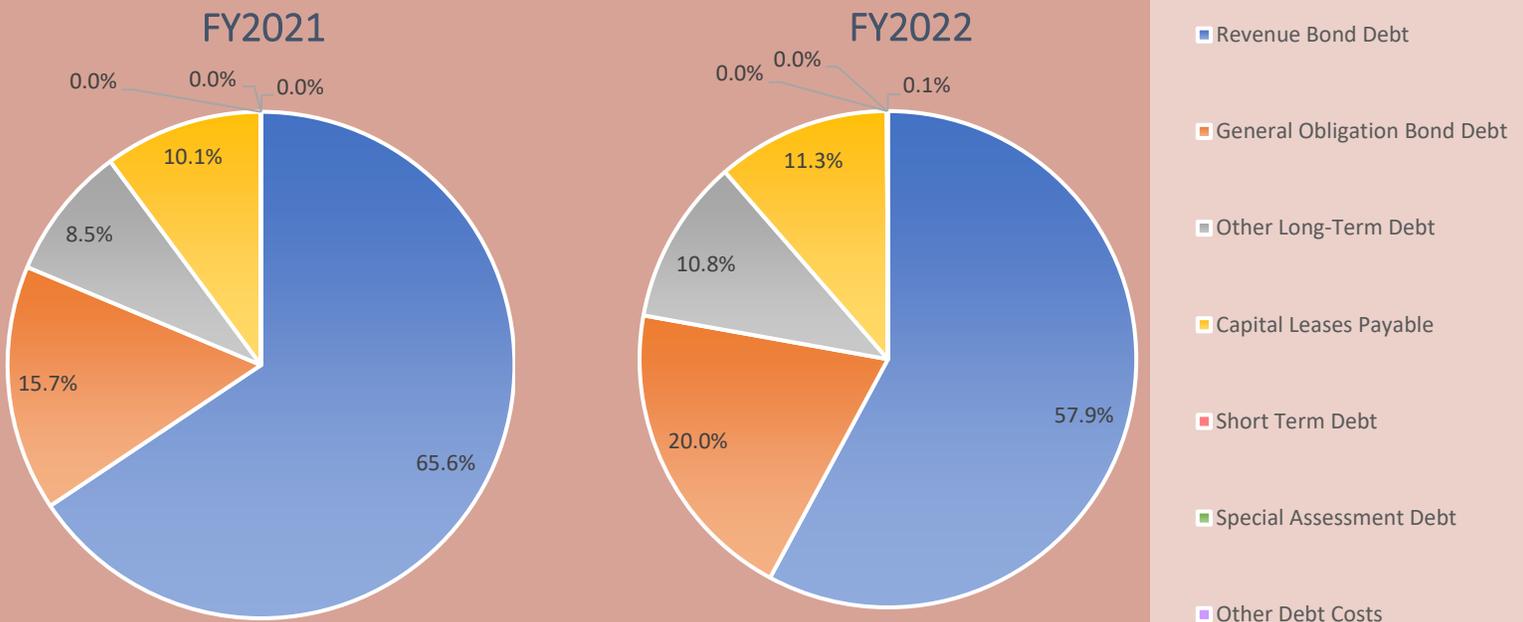
FY2022 Revenues⁴

Population Group	AVG TTL Revenue Bond Debt	AVG TTL General Obligation Bond Debt	AVG TTL Other Long-Term Debt	AVG TTL Capital Leases Payable	AVG TTL Short Term Debt	AVG TTL Special Assessment Debt	AVG TTL Other Debt Costs
A	\$129,703,513	\$44,919,997	\$19,077,877	\$24,291,208	\$0	\$0	\$21,604
B	\$29,982,741	\$3,379,058	\$4,711,881	\$2,487,959	\$0	\$0	\$15,691
C	\$6,153,403	\$4,269,843	\$4,231,241	\$2,274,051	\$0	\$0	\$74,824
D	\$961,469	\$1,387,993	\$506,315	\$403,224	\$24,944	\$0	\$0
E	\$581,280	\$344,487	\$426,081	\$1,276,127	\$0	\$0	\$0
F	\$607,087	\$19,130	\$237,424	\$595,935	\$2,069	\$0	\$0

Year to Year Change FY2021 – FY2022⁴

Population Group	AVG TTL Revenue Bond Debt	AVG TTL General Obligation Bond Debt	AVG TTL Other Long-Term Debt	AVG TTL Capital Leases Payable	AVG TTL Short Term Debt	AVG TTL Special Assessment Debt	AVG TTL Other Debt Costs
A	-13.8%	36.0%	56.6%	18.6%	0.0%	0.0%	1798.9%
B	46.6%	-36.6%	-21.2%	-9.4%	0.0%	0.0%	0.0%
C	14.8%	24.4%	12.7%	40.0%	0.0%	0.0%	0.0%
D	4.4%	43.1%	-39.2%	-31.0%	9.6%	0.0%	0.0%
E	-37.6%	197.8%	240.0%	16.1%	-100.0%	0.0%	0.0%
F	-18.9%	-77.3%	39.3%	2.5%	-95.1%	0.0%	0.0%

Percent AVG TTL Revenue by Type



Local Government Debt Municipalities

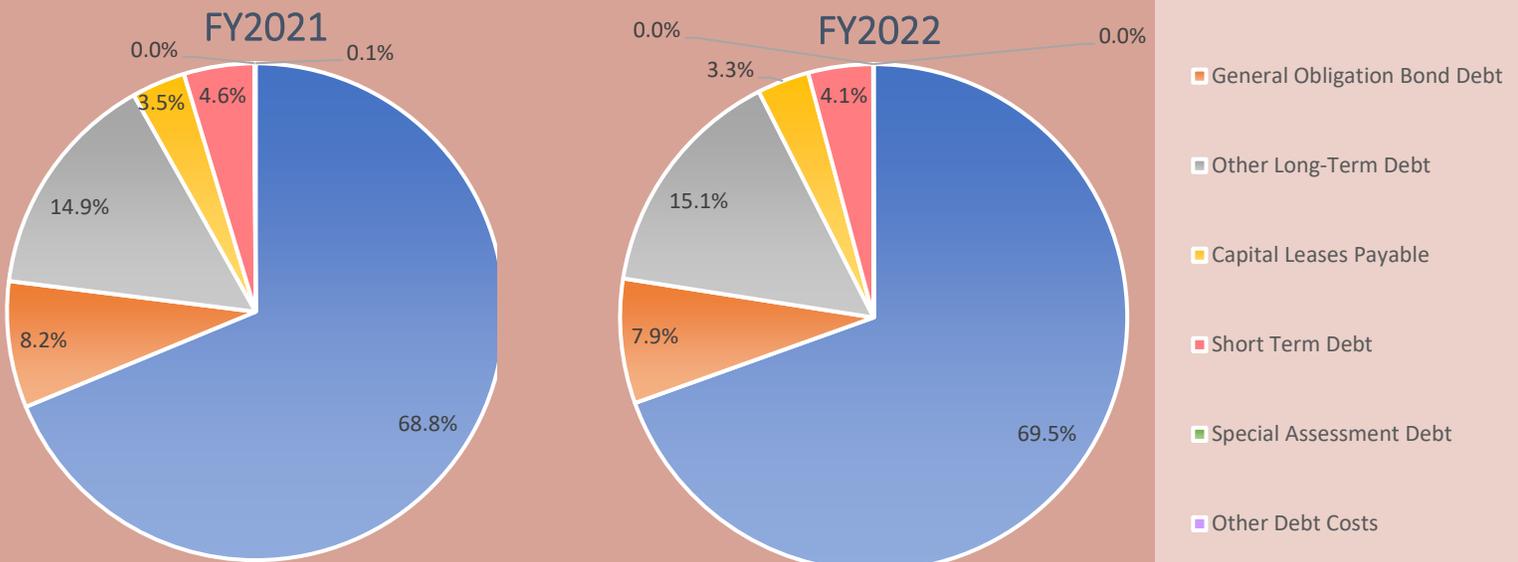
FY2022 Revenues⁴

Population Group	AVG TTL Revenue Bond Debt	AVG TTL General Obligation Bond Debt	AVG TTL Other Long-Term Debt	AVG TTL Capital Leases Payable	AVG TTL Short Term Debt	AVG TTL Special Assessment Debt	AVG TTL Other Debt Costs
A	\$494,934,751	\$38,633,081	\$74,384,842	\$19,048,400	\$35,818,357	\$0	\$7,161
B	\$22,283,929	\$3,829,993	\$7,517,542	\$1,843,071	\$0	\$0	\$35,803
C	\$17,200,526	\$6,068,840	\$6,379,396	\$1,207,116	\$94,906	\$39,559	\$7,772
D	\$3,233,211	\$786,343	\$3,612,756	\$378,416	\$0	\$0	\$5,306
E	\$2,021,286	\$213,198	\$1,987,348	\$360,457	-\$1,471	\$0	\$1,030
F	\$998,245	\$315,240	\$883,179	\$68,490	\$109,167	\$0	\$0
G	\$450,211	\$17,398	\$138,415	\$20,188	\$528	\$0	\$0
H	\$43,272	\$236	\$71,454	\$1,585	\$187	\$0	\$0

Year to Year Change FY2021 – FY2022⁴

Population Group	AVG TTL Revenue Bond Debt	AVG TTL General Obligation Bond Debt	AVG TTL Other Long-Term Debt	AVG TTL Capital Leases Payable	AVG TTL Short Term Debt	AVG TTL Special Assessment Debt	AVG TTL Other Debt Costs
A	5.1%	-0.4%	1.1%	-7.0%	0.0%	0.0%	529.4%
B	1.3%	35.0%	26.7%	-32.9%	0.0%	0.0%	0.0%
C	8.4%	-8.3%	19.2%	-25.7%	0.0%	0.0%	0.0%
D	2.6%	515.2%	5.3%	-35.2%	-100.0%	0.0%	0.0%
E	1.3%	-28.2%	6.3%	-67.2%	-104.9%	0.0%	0.0%
F	2.6%	22.5%	11.3%	-88.2%	159.6%	0.0%	0.0%
G	-10.4%	-1.2%	-29.2%	-99.5%	-96.9%	0.0%	-100.0%
H	27.4%	-98.9%	24.2%	0.0%	0.0%	0.0%	0.0%

Percent AVG TTL Revenue by Type



Appendix A:

Local Government Finance Overview - Revenues

	Amount	Per capita amount ⁵	Percent of Total Revenues
Total Revenues	\$23,963,519,528	\$2,196	100.0%
General Revenues	\$17,616,261,682	\$1,614	73.5%
Enterprise Fund Revenues	\$6,347,257,846	\$582	26.5%
Revenue Items	Amount	Per capita amount ⁵	Percent of Total Revenues
General Revenues	\$17,616,261,682	\$1,614	73.5%
Property Taxes	\$6,674,608,092	\$612	27.9%
Real Property Taxes	\$5,223,498,972	\$479	21.8%
Personal Property Taxes	\$1,398,886,556	\$128	5.8%
Delinquent Property Tax Penalties	\$52,222,564	\$5	0.2%
Sales Taxes	\$3,970,422,529	\$364	16.6%
Local Option Sales Tax	\$1,750,274,202	\$160	7.3%
Special Purpose Sales Tax	\$2,220,148,327	\$203	9.3%
Excise and Special Use Taxes	\$1,950,747,771	\$179	8.1%
Franchise Taxes	\$393,698,987	\$36	1.6%
Hotel/Motel Taxes	\$349,790,168	\$32	1.5%
Alcoholic Beverage Taxes	\$165,322,022	\$15	0.7%
Insurance Premium Taxes	\$705,008,459	\$65	2.9%
Other Excise and Special Use Taxes	\$336,928,135	\$31	1.4%
Licenses, Permits, and Fees	\$440,781,972	\$40	1.8%
Intergovernmental Revenues, by source	\$2,446,434,820	\$224	10.2%
State	\$595,531,162	\$55	2.5%
Local	\$704,222,542	\$65	2.9%
Federal	\$1,146,681,116	\$105	4.8%
Service Charges	\$1,011,212,642	\$93	4.2%
General Government Charges	\$473,172,159	\$43	2.0%
Public Safety Charges	\$468,477,621	\$43	2.0%
Other Charges	\$69,562,863	\$6	0.3%
Other General Revenues	\$1,122,053,856	\$103	4.7%
Enterprise Fund Revenues	\$6,347,257,846	\$582	26.5%
Solid Waste System	\$636,348,246	\$58	2.7%
Water and Sewer System	\$3,155,985,995	\$289	13.2%
Electric Supply System	\$1,262,425,033	\$116	5.3%
Gas Supply System	\$514,462,432	\$47	2.1%
Airport	\$443,050,368	\$41	1.8%
Other Enterprise Funds	\$334,985,771	\$31	1.4%

Appendix A:

Local Government Finance Overview - Expenditures

	Amount	Per capita amount ⁵	Percent of Total Expenditures
Total Expenditures	\$21,034,729,400	\$1,928	100.0%
General Expenditures	\$15,020,795,116	\$1,376	71.4%
Enterprise Fund Expenditures	\$6,013,934,284	\$551	28.6%

Expenditure Items	Amount	Per capita amount ⁵	Percent of Total Expenditures
General Expenditures	\$15,020,795,116	\$1,376	71.4%
General Government	\$3,471,346,996	\$318	16.5%
Judicial	\$2,866,409,734	\$263	13.6%
Public Safety	\$415,075,689	\$38	2.0%
Public Works	\$104,446,109	\$10	0.5%
Health and Welfare	\$85,415,464	\$8	0.4%
Culture and Recreation	\$986,790,921	\$90	4.7%
Housing and Development	\$965,159,607	\$88	4.6%
Enterprise Fund Expenditures	\$16,010,626	\$1	0.1%
Water and Sewer System	\$5,435,612	\$0	0.0%
Electric Supply System	\$185,075	\$0	0.0%
Natural Gas Supply System	\$5,530,325,368	\$507	26.3%
Airport	\$5,116,015,717	\$469	24.3%
Solid Waste System	\$124,670,338	\$11	0.6%
Other Enterprise Funds	\$281,411,975	\$26	1.3%

Appendix A:

Local Government Finance Overview - Assets

	Amount	Per capita amount ⁵	Percent of Total Assets
Total Assets	\$571,758,849,533.53	\$52,393	100.0%
Capital Assets - Enterprise Funds	\$140,786,767,222.02	\$12,901	24.6%
Cash and Investment Assets at the End of the Fiscal Year	\$154,171,379,051.32	\$14,127	27.0%
Governmental and Proprietary Fund Equity	\$276,800,703,260.19	\$25,365	48.4%

Asset Items	Amount	Per capita amount ⁵	Percent of Total Assets
Capital Assets - Enterprise Funds	\$140,786,767,222	\$12,901	24.6%
Total Non-depreciable Assets	\$5,319,292,795	\$487	0.9%
Total Depreciable Assets	\$48,245,048,342	\$4,421	8.4%
Total Accumulated Depreciation	-\$4,862,321,131	-\$446	-0.9%
Total Depreciable Capital Assets, net	\$43,382,727,211	\$3,975	7.6%
Capital Assets, net	\$48,702,020,006	\$4,463	8.5%
Cash and Investment Assets at the End of the Fiscal Year	\$154,171,379,051	\$14,127	27.0%
Cash (including cash equivalents)	\$68,939,271,494	\$6,317	12.1%
Investments - Current	\$34,396,584,293	\$3,152	6.0%
Investments - Long Term	\$9,777,180,648	\$896	1.7%
Restricted Cash	\$24,097,395,503	\$2,208	4.2%
Restricted Investments	\$16,518,324,963	\$1,514	2.9%
Restricted Customer Deposits	\$504,939,354	\$46	0.1%
Governmental and Proprietary Fund Equity	\$276,800,703,260	\$25,365	48.4%
Nonspendable	\$2,891,414,011	\$265	0.5%
Restricted	\$46,942,684,266	\$4,302	8.2%
Committed	\$4,149,962,756	\$380	0.7%
Assigned	\$8,420,735,295	\$772	1.5%
Unassigned	\$22,704,729,970	\$2,081	4.0%
Net Investments in Capital Assets	\$150,391,367,162	\$13,781	26.3%
Restricted - Proprietary Funds	\$13,850,131,737	\$1,269	2.4%
Unrestricted - Proprietary Funds	\$27,449,678,063	\$2,515	4.8%

Appendix A:

Local Government Finance Overview - Debt

	Amount	Per capita amount ⁵	Percent of Total Debt Outstanding
Total Ending Debt Outstanding	\$18,574,043,652	\$1,702	100.0%
Debt Items	Amount	Per capita amount⁵	Percent of Total Debt Outstanding
Revenue Bond Debt - Ending Debt Outstanding	\$12,197,142,450	\$1,118	65.7%
Beginning Debt Outstanding	\$11,784,984,476	\$1,080	
New Debt Issued	\$1,698,926,431	\$156	
Existing Debt Retired	\$1,286,768,456	\$118	
Interest Paid During Year	\$442,829,538	\$41	
General Obligation Bond Debt - Ending Debt Outstanding	\$2,217,835,435	\$203	11.9%
Beginning Debt Outstanding	\$2,058,477,050	\$189	
New Debt Issued	\$627,567,977	\$58	
Existing Debt Retired	\$468,209,592	\$43	
Interest Paid During Year	\$73,602,112	\$7	
Other Long-Term Debt - Ending Debt Outstanding	\$2,532,912,495	\$232	13.6%
Beginning Debt Outstanding	\$2,378,482,624	\$218	
New Debt Issued	\$443,856,474	\$41	
Existing Debt Retired	\$289,426,603	\$27	
Interest Paid During Year	\$49,972,208	\$5	
Capital Leases Payable - Ending Debt Outstanding	\$1,110,457,195	\$102	6.0%
Beginning Debt Outstanding	\$1,059,878,884	\$97	
New Debt Issued	\$177,473,840	\$16	
Existing Debt Retired	\$126,895,530	\$12	
Interest Paid During Year	\$33,176,263	\$3	
Short Term Notes Payable - Ending Debt Outstanding	\$513,797,266	\$47	2.8%
Beginning Debt Outstanding	\$556,785,893	\$51	
New Debt Issued	\$404,728,447	\$37	
Existing Debt Retired	\$447,717,074	\$41	
Interest Paid During Year	\$2,270,953	\$0	

Appendix B:

Data Categories - Revenues

General Revenues

Property Taxes

Real Property Taxes

Real Property Taxes, Current Year

Real Property Taxes, Current Year - Public Utilities

Real Property Taxes, Current Year - Timber Taxes

Real Property Taxes, Current Year - Other

Real Property Taxes, Prior Year

Personal Property Taxes

Personal Property Taxes, Current Year

Personal Property Taxes, Prior Year

Personal Property Tax, Current Year - Motor Vehicle Taxes

Personal Property Tax, Current Year - Title Ad Valorem Tax (TAVT)

Personal Property Tax, Current Year - ALT. Apportioned Vehicles (AAVT)

Personal Property Tax, Current Year - Mobile Home Taxes

Personal Property Tax, Current Year - Intangibles (Recording Tax)

Personal Property Tax, Current Year - Railroad Equipment Tax

Personal Property Tax, Current Year - Other

Delinquent Property Tax Penalties

Penalties and Interest on Delinquent Taxes

Sales Taxes

Local Option Sales Tax

Local Option Sales Tax (LOST)

Local Option Sales Tax - Homestead

Local Options Sales Tax (O-Lost)

Special Purpose Sales Tax

Special Purpose Local Option Sales Tax (SPLOST)

Special Purpose Local Option Sales Tax (TSPLOST1)

Special Purpose Local Option Sales Tax (TSPLOST2)

Excise and Special Use Taxes

Franchise Taxes

Franchise Taxes - Electric

Franchise Taxes - Water

Franchise Taxes – Natural Gas

Franchise Taxes - Sanitation

Franchise Taxes – Cable Television

Franchise Taxes - Telephone

Franchise Taxes - Other

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Hotel/Motel Taxes

Hotel/Motel Excise Tax

Alcoholic Beverage Taxes

Alcoholic Beverage Excise Taxes – Beer & Wine

Alcoholic Beverage Excise Taxes – Distilled Spirits

Alcoholic Beverage Excise Taxes – Mixed Drinks – Private Clubs

Alcoholic Beverage Excise Taxes – Mixed Drinks – Other

Insurance Premium Taxes

Insurance Premium Taxes

Other Excise and Special Use Taxes

Intangible – Real Estate Transfer Tax

Excise Tax on Rental Motor Vehicles

Excise Tax on Energy Used in Manufacturing

Business and Occupation Taxes

Financial Institution Taxes

Other Selective Sales and Use Taxes

Other Taxes

Licenses, Permits, and Fees

Alcoholic Beverage License Fees

General Business Licenses

Non-Business Licenses and Permits

Non-Business Licenses - Other

Regulatory Building Permits / Inspection Fees

Regulatory Fees - Other

Penalties and Interest on Delinquent Licenses and Permits

Intergovernmental Revenues, by source (State, Local, Federal)

Payment in Lieu of Taxes

Local Maintenance Improvement Grants (LMIG)

Forest Land Protection (FLPA) Grants

Water/Wastewater Grants

Solid Waste Grants

Revenues of County Board of Health

Crime and Corrections Grants

Community Development Block Grants

Public Welfare Grants

SPLOST Distribution

Other Intergovernmental Revenues

Service Charges

General Government Charges

General Government – Court Fees and Charges

General Government – Planning/Development Fees

General Government - Other

Public Safety Charges

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Public Safety – Police Protection Services

Public Safety – Fire Protection Services

Public Safety – Jail Detention & Correction Services

Public Safety – E-911 Charges

Public Safety – E-911 Prepaid Cellular Fees

Public Safety – Ambulance Fees

Other Charges

Streets and Public Improvements

Special Assessments

State Road Maintenance

Other Streets and Public Improvement Fees

Other General Revenues

Animal Control and Shelter Fees

Substance Abuse Treatment Fees

Culture and Recreation Fees and Charges

Other Charges for Services

Fines and Forfeitures – Court Fees

Forfeitures - Bonds

Forfeitures - Confiscations

Fines and Forfeitures – Penalty Assessments

Public Safety – Speeding Violation Fees

Interest Revenues

Realized Gain (Loss) on Investments

Unrealized Gain (Loss) on Investments

Contributions and Donations from Private Sources

Rents and Royalties

Telephone Commissions - Jail

Reimbursement for Damaged Property

Proceeds of Capital Asset Disposition

All Additional Revenues

Enterprise Fund Revenues

Solid Waste System

Sanitation Fees – Refuse Collection Charges

Sale of Waste and Sludge

Sale of Recycled Materials

Sanitation Fees – Landfill Use Fees

Sanitation Fees – Solid Waste Recycling Fees

Water and Sewer System

Water Charges

Sewerage Charges

Storm Water Utility Charges

Electric Supply System

Electric Charges

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Gas Supply System

Natural Gas Charges

Airport

Airport Charges

Other Enterprise Funds

Telephone Charges

Television Cable Charges

Golf Course Charges

Parking Charges

Transit Charges

Telecommunication (Broadband) Charges

Other Utility/Enterprise Fund Charges

Appendix B:

Data Categories - Expenditures

General Expenditures

General Government

- Administrative Support - Legislative
- Administrative Support - Executive
- Administrative Support - Elections
- Administrative - Financial
- Administrative - Law
- Administrative – Data Processing / MIS
- Administrative – Human Resources
- Administrative – Tax Commissioner
- Administrative – Tax Assessor
- Administrative – Risk Management
- Administrative – Internal Audit
- Administrative – General Government Buildings & Plant
- Administrative – Public Information
- Administrative – General Engineering
- Administrative – Records Management
- Administrative – Customer Service
- Administrative – General Administration Fees

Judicial

- Judicial Administration
- Judicial Administration – Superior Court
- Accountability Courts
- Clerk of Courts (Superior)
- District Attorney
- State Court
- Magistrate Court
- Probate Court
- Recorder’s Court
- Juvenile Court
- Municipal Court
- Grand Jury Administration
- Law Library
- Public Defender Administration

Public Safety

- Public Safety Administration
- Police Protection
- Prisoner Custody

FY2022 FINANCIAL HIGHLIGHTS REPORT

Sheriff's Office

Jail Operations

Corrections

Fire Protection

EMS / Ambulance Service

Coroner / Medical Examiner Services

E-911 Operations

Other Protections

Animal Control

Public Works

Public Works Administration

Roads, Streets, and Bridges

Storm Drainage

Wastewater

Water

Solid Waste and Recycling Administration

Solid Waste Collection

Solid Waste Disposal

Recyclables Collection

Recyclables Operations

Closure and Post-closure Care

Future Landfill/Cell Development

Public Education

Yard Trimmings Collection and Management

Electric

Natural Gas

Telecommunications (Broadband)

Cable Television

Maintenance Shop

Cemetery

Intergovernmental Payments of SPLOST

Health and Welfare

Health

Welfare

Community Services

Public Education

Culture and Recreation

Recreation

Parks

Libraries

Housing and Development

Conservation

Protective Inspection

Urban Redevelopment and Housing

Planning and Zoning

Economic Development and Resources

Economic Opportunity and Programs

Enterprise Fund Expenditures

Water and Sewer System

Current Expenses

Interest Expenses

Electric Supply System

Current Expenses

Interest Expenses

Natural Gas Supply System

Current Expenses

Interest Expenses

Airport

Current Expenses

Interest Expenses

Solid Waste System

Current Expenses

Interest Expenses

Other Enterprise Funds

Current Expenses

Interest Expenses

Appendix B:

Data Categories - Assets

Capital Assets - Enterprise Funds

Total Non-depreciable Assets

Sites

Construction in Progress

Other

Total Depreciable Assets

Site Improvements

Infrastructure

Buildings and Building Improvements

Machinery and Equipment

Intangible Assets

Other

Total Accumulated Depreciation

Site Improvements

Infrastructure

Buildings and Building Improvements

Machinery and Equipment

Intangible Assets

Other

Total Depreciable Capital Assets, net

Total Depreciable Assets

(-Total Accumulated Depreciation)

Capital Assets, net

Total Non-depreciable Assets

Total Depreciable Assets

(-Total Accumulated Depreciation)

Cash and Investment Assets at the End of the Fiscal Year

Cash (including cash equivalents)

Held in funds for Debt Service

Held in funds for Future Projects

Held in General Fund

Held in Proprietary Funds

Held in All Other Funds

Investments - Current

Held in funds for Debt Service

Held in funds for Future Projects

Held in General Fund

Held in Proprietary Funds

Held in All Other Funds

Investments - Long Term

Held in funds for Debt Service

Held in funds for Future Projects

Held in General Fund

Held in Proprietary Funds

Held in All Other Funds

Restricted Cash

Held in funds for Debt Service

Held in funds for Future Projects

Held in General Fund

Held in Proprietary Funds

Held in All Other Funds

Restricted Investments

Held in funds for Debt Service

Held in funds for Future Projects

Held in General Fund

Held in Proprietary Funds

Held in All Other Funds

Restricted Customer Deposits

Held in funds for Debt Service

Held in funds for Future Projects

Held in General Fund

Held in Proprietary Funds

Held in All Other Funds

Governmental and Proprietary Fund Equity

Nonspendable

General Fund

All Other Governmental Funds

Restricted

General Fund

All Other Governmental Funds

Committed

General Fund

All Other Governmental Funds

Assigned

General Fund

All Other Governmental Funds

Unassigned

General Fund

All Other Governmental Funds

Net Investments in Capital Assets

Proprietary Funds

Restricted - Proprietary Funds

Proprietary Funds

Unrestricted - Proprietary Funds

Proprietary Funds

Appendix B:

Data Categories - Debt

Revenue Bond Debt

Ending Debt Outstanding

Beginning Debt Outstanding

New Debt Issued

(-Existing Debt Retired)

Interest Paid During Year

General Obligation Bond Debt

Ending Debt Outstanding

Beginning Debt Outstanding

New Debt Issued

(-Existing Debt Retired)

Interest Paid During Year

Other Long-Term Debt

Ending Debt Outstanding

Beginning Debt Outstanding

New Debt Issued

(-Existing Debt Retired)

Interest Paid During Year

Capital Leases Payable

Ending Debt Outstanding

Beginning Debt Outstanding

New Debt Issued

(-Existing Debt Retired)

Interest Paid During Year

Short Term Notes Payable

Ending Debt Outstanding

Beginning Debt Outstanding

New Debt Issued

(-Existing Debt Retired)

Interest Paid During Year

Appendix C:

Governments Included in this Report⁶

Government	Filed FY2021 RLGF as Required	Filed FY2022 RLGF as Required	Government	Filed FY2021 RLGF as Required	Filed FY2022 RLGF as Required
Abbeville City	Yes	No	Austell City	Yes	Yes
Acworth City	Yes	Yes	Avalon Town	No	No
Adairsville City	Yes	Yes	Avera City	Yes	Yes
Adel City	Yes	No	Avondale Estates City	Yes	Yes
Adrian City	Yes	No	Bacon County	Yes	Yes
Ailey City	Yes	Yes	Baconton City	Yes	Yes
Alamo Town	Yes	No	Bainbridge City	Yes	Yes
Alapaha Town	Yes	Yes	Baker County	Yes	Yes
Albany City	Yes	Yes	Baldwin City	Yes	Yes
Aldora Town	Yes	Yes	Baldwin County	Yes	Yes
Allenhurst City	Yes	Yes	Ball Ground City	Yes	Yes
Allentown City	Yes	Yes	Banks County	Yes	No
Alma City	Yes	Yes	Barnesville City	Yes	Yes
Alpharetta City	Yes	Yes	Barrow County	Yes	Yes
Alston Town	Yes	No	Bartow County	Yes	Yes
Alto Town	Yes	Yes	Bartow Town	Yes	Yes
Ambrose City	Yes	Yes	Barwick City	Yes	Yes
Americus City	Yes	Yes	Baxley City	Yes	Yes
Andersonville City	Yes	Yes	Bellville City	Yes	Yes
Appling County	Yes	Yes	Ben Hill County	Yes	Yes
Arabi Town	Yes	Yes	Berkeley Lake City	Yes	Yes
Aragon City	No	No	Berlin City	Yes	Yes
Arcade Town	Yes	Yes	Berrien County	Yes	Yes
Argyle Town	Yes	Yes	Bethlehem Town	Yes	Yes
Arlington City	Yes	Yes	Between Town	Yes	Yes
Arnoldsville City	Yes	Yes	Bishop Town	No	No
Ashburn City	Yes	Yes	Blackshear City	Yes	Yes
Athens-Clarke CG	Yes	Yes	Blairsville City	Yes	Yes
Atkinson County	Yes	Yes	Blakely City	Yes	Yes
Atlanta City	Yes	Yes	Bleckley County	Yes	Yes
Attapulgus City	Yes	Yes	Bloomington City	No	No
Auburn City	Yes	Yes	Blue Ridge City	Yes	Yes
Augusta/Richmond CG	Yes	Yes	Bluffton Town	Yes	Yes

FY2022 FINANCIAL HIGHLIGHTS REPORT

Government	Filed FY2021 RLGF as Required	Filed FY2022 RLGF as Required	Government	Filed FY2021 RLGF as Required	Filed FY2022 RLGF as Required
Blythe Town	Yes	Yes	Carl Town	No	No
Bogart City	Yes	Yes	Carlton City	Yes	Yes
Boston City	Yes	Yes	Carnesville City	Yes	Yes
Bostwick City	Yes	Yes	Carroll County	Yes	Yes
Bowdon City	Yes	Yes	Carrollton City	Yes	Yes
Bowersville Town	No	No	Cartersville City	Yes	Yes
Bowman City	No	No	Catoosa County	Yes	Yes
Brantley County	Yes	Yes	Cave Spring City	Yes	Yes
Braselton Town	Yes	Yes	Cecil City	No	No
Braswell Town	No	No	Cedartown City	Yes	Yes
Bremen City	Yes	Yes	Centerville City	Yes	Yes
Brinson Town	Yes	No	Centralhatchee Town	Yes	Yes
Bronwood City	Yes	Yes	Chamblee City	Yes	Yes
Brookhaven City	Yes	Yes	Charlton County	Yes	Yes
Brooklet City	Yes	Yes	Chatham County	Yes	Yes
Brooks County	Yes	Yes	Chatsworth City	Yes	Yes
Brooks Town	Yes	Yes	Chattahoochee Hills City	Yes	Yes
Broxton City	Yes	Yes	Chattooga County	Yes	Yes
Brunswick City	Yes	Yes	Chauncey City	Yes	Yes
Bryan County	Yes	Yes	Cherokee County	Yes	Yes
Buchanan City	Yes	Yes	Chester Town	Yes	Yes
Buckhead Town	Yes	Yes	Chickamauga City	Yes	Yes
Buena Vista City	Yes	Yes	Clarkeville City	Yes	Yes
Buford City	Yes	Yes	Clarkston City	Yes	No
Bulloch County	Yes	Yes	Claxton City	Yes	Yes
Burke County	Yes	Yes	Clay County	Yes	No
Butler City	Yes	Yes	Clayton City	Yes	Yes
Butts County	Yes	Yes	Clayton County	Yes	Yes
Byromville Town	Yes	Yes	Clermont Town	Yes	Yes
Byron City	Yes	Yes	Cleveland City	Yes	Yes
Cadwell Town	Yes	Yes	Climax City	Yes	Yes
Cairo City	Yes	Yes	Clinch County	Yes	Yes
Calhoun City	Yes	Yes	Cobb County	Yes	Yes
Calhoun County	Yes	Yes	Cobbtown City	Yes	Yes
Camak Town	Yes	No	Cochran City	Yes	Yes
Camden County	Yes	Yes	Coffee County	Yes	Yes
Camilla City	Yes	Yes	Cohutta Town	Yes	No
Candler County	Yes	Yes	Colbert City	No	No
Canon City	Yes	No	College Park City	Yes	Yes
Canton City	Yes	Yes	Collins City	Yes	Yes

FY2022 FINANCIAL HIGHLIGHTS REPORT

Government	Filed FY2021 RLGF as Required	Filed FY2022 RLGF as Required	Government	Filed FY2021 RLGF as Required	Filed FY2022 RLGF as Required
Colquitt City	Yes	Yes	Decatur City	Yes	Yes
Colquitt County	Yes	Yes	Decatur County	Yes	Yes
Columbia County	Yes	Yes	Deepstep Town	Yes	Yes
Columbus/Muscogee CG	Yes	Yes	DeKalb County	Yes	No
Comer City	Yes	Yes	Demorest City	Yes	Yes
Commerce City	Yes	Yes	Denton City	Yes	No
Concord City	Yes	Yes	Dexter Town	Yes	Yes
Conyers City	Yes	Yes	Dillard City	Yes	Yes
Cook County	Yes	Yes	Dodge County	Yes	Yes
Coolidge City	Yes	Yes	Doerun City	Yes	No
Cordele City	Yes	Yes	Donalsonville City	Yes	Yes
Cornelia City	Yes	Yes	Dooling Town	Yes	Yes
Covington City	Yes	Yes	Dooly County	Yes	Yes
Coweta County	Yes	Yes	Doraville City	No	No
Crawford City	Yes	Yes	Dougherty County	Yes	Yes
Crawford County	Yes	Yes	Douglas City	Yes	Yes
Crawfordville City	Yes	No	Douglas County	Yes	No
Crisp County	Yes	Yes	Douglasville City	Yes	Yes
Culloden City	Yes	Yes	Du Pont Town	Yes	Yes
Cumming City	Yes	Yes	Dublin City	Yes	Yes
Cusseta-Chattahoochee CG	Yes	No	Dudley City	Yes	No
Cuthbert City	Yes	Yes	Duluth City	Yes	Yes
Dacula City	Yes	Yes	Dunwoody City	Yes	Yes
Dade County	Yes	Yes	Early County	Yes	Yes
Dahlonega City	Yes	No	East Dublin City	Yes	Yes
Daisy City	Yes	Yes	East Ellijay City	Yes	Yes
Dallas City	Yes	Yes	East Point City	Yes	No
Dalton City	Yes	Yes	Eastman City	Yes	Yes
Damascus City	Yes	Yes	Eatonton City	Yes	Yes
Danielsville City	No	No	Echols County CG	Yes	No
Danville Town	Yes	Yes	Edgehill City	No	No
Darien City	Yes	Yes	Edison City	Yes	No
Dasher City	Yes	Yes	Effingham County	Yes	No
Davisboro City	Yes	Yes	Elbert County	Yes	No
Dawson City	Yes	Yes	Elberton City	Yes	Yes
Dawson County	Yes	Yes	Ellaville City	Yes	Yes
Dawsonville City	Yes	Yes	Ellenton City	Yes	Yes
De Soto City	Yes	Yes	Ellijay City	Yes	Yes
Dearing Town	Yes	Yes	Emanuel County	Yes	No
			Emerson City	Yes	Yes

FY2022 FINANCIAL HIGHLIGHTS REPORT

Government	Filed FY2021 RLGF as Required	Filed FY2022 RLGF as Required	Government	Filed FY2021 RLGF as Required	Filed FY2022 RLGF as Required
Enigma City	No	No	Glenwood City	Yes	Yes
Ephesus City	Yes	No	Glynn County	Yes	Yes
Eton City	Yes	Yes	Good Hope City	Yes	Yes
Euharlee City	Yes	Yes	Gordon City	Yes	Yes
Evans County	Yes	Yes	Gordon County	Yes	Yes
Fairburn City	No	No	Grady County	Yes	Yes
Fairmount City	Yes	No	Graham City	Yes	Yes
Fannin County	Yes	Yes	Grantville City	Yes	Yes
Fargo City	Yes	Yes	Gray City	Yes	Yes
Fayette County	Yes	Yes	Grayson City	Yes	Yes
Fayetteville City	Yes	Yes	Greene County	Yes	Yes
Fitzgerald City	Yes	Yes	Greensboro City	Yes	Yes
Flemington City	Yes	Yes	Greenville City	Yes	Yes
Flovilla City	Yes	Yes	Griffin City	Yes	Yes
Flowery Branch City	Yes	Yes	Grovetown City	Yes	Yes
Floyd County	Yes	Yes	Gum Branch City	No	No
Folkston City	Yes	Yes	Guyton City	Yes	Yes
Forest Park City	Yes	Yes	Gwinnett County	Yes	Yes
Forsyth City	Yes	Yes	Habersham County	Yes	Yes
Forsyth County	Yes	Yes	Hagan City	Yes	Yes
Fort Gaines City	Yes	Yes	Hahira City	Yes	Yes
Fort Oglethorpe City	Yes	Yes	Hall County	Yes	Yes
Fort Valley City	Yes	Yes	Hamilton City	Yes	Yes
Franklin City	Yes	Yes	Hampton City	Yes	Yes
Franklin County	Yes	Yes	Hancock County	Yes	Yes
Franklin Springs City	Yes	Yes	Hapeville City	Yes	Yes
Fulton County	Yes	Yes	Haralson County	Yes	Yes
Funston City	Yes	Yes	Haralson Town	Yes	Yes
Gainesville City	Yes	Yes	Harlem City	Yes	Yes
Garden City	Yes	Yes	Harris County	Yes	Yes
Garfield City	Yes	Yes	Harrison Town	Yes	Yes
Gay Town	Yes	Yes	Hart County	Yes	Yes
Geneva Town	Yes	No	Hartwell City	Yes	Yes
Georgetown-Quitman CG	Yes	Yes	Hawkinsville City	Yes	Yes
Gibson City	Yes	Yes	Hazlehurst City	Yes	Yes
Gillsville City	Yes	Yes	Heard County	Yes	Yes
Gilmer County	Yes	Yes	Helen City	Yes	No
Girard Town	Yes	Yes	Henry County	Yes	No
Glascocock County	Yes	Yes	Hephzibah City	Yes	Yes
Glennville City	Yes	Yes	Hiawassee City	Yes	Yes

FY2022 FINANCIAL HIGHLIGHTS REPORT

Government	Filed FY2021 RLGF as Required	Filed FY2022 RLGF as Required	Government	Filed FY2021 RLGF as Required	Filed FY2022 RLGF as Required
Higgston Town	Yes	Yes	Kingsland City	Yes	Yes
Hiltonia City	Yes	Yes	Kingston City	Yes	Yes
Hinesville City	Yes	Yes	Kite City	Yes	Yes
Hiram City	Yes	Yes	LaFayette City	Yes	Yes
Hoboken City	Yes	Yes	LaGrange City	Yes	Yes
Hogansville City	Yes	Yes	Lake City	Yes	Yes
Holly Springs City	Yes	Yes	Lake Park City	Yes	No
Homeland City	Yes	Yes	Lakeland City	Yes	Yes
Homer Town	Yes	Yes	Lamar County	Yes	Yes
Homerville City	No	No	Lanier County	Yes	Yes
Hoschton City	Yes	Yes	Laurens County	Yes	Yes
Houston County	Yes	Yes	Lavonia City	Yes	Yes
Hull Town	Yes	No	Lawrenceville City	Yes	Yes
Ideal City	No	No	Leary City	Yes	Yes
Ila City	Yes	Yes	Lee County	Yes	Yes
Iron City	Yes	Yes	Leesburg City	Yes	Yes
Irwin County	Yes	Yes	Lenox Town	Yes	Yes
Irwinton City	Yes	Yes	Leslie City	Yes	Yes
Ivey City	Yes	Yes	Lexington City	Yes	Yes
Jackson City	Yes	Yes	Liberty County	Yes	Yes
Jackson County	Yes	Yes	Lilburn City	Yes	Yes
Jacksonville City	Yes	Yes	Lilly City	Yes	No
Jakin City	Yes	Yes	Lincoln County	Yes	Yes
Jasper City	Yes	Yes	Lincolnton City	Yes	Yes
Jasper County	Yes	Yes	Lithonia City	Yes	Yes
Jeff Davis County	Yes	Yes	Locust Grove City	Yes	Yes
Jefferson City	Yes	No	Loganville City	Yes	Yes
Jefferson County	Yes	Yes	Lone Oak Town	Yes	Yes
Jeffersonville City	No	No	Long County	Yes	Yes
Jenkins County	Yes	Yes	Lookout Mountain City	Yes	Yes
Jenkinsburg Town	Yes	Yes	Louisville City	Yes	Yes
Jersey City	Yes	Yes	Lovejoy City	Yes	Yes
Jesup City	Yes	Yes	Lowndes County	Yes	Yes
Johns Creek City	Yes	Yes	Ludowici City	Yes	Yes
Johnson County	Yes	No	Lula City	Yes	Yes
Jones County	Yes	Yes	Lumber City	Yes	Yes
Jonesboro City	Yes	Yes	Lumpkin City	Yes	No
Junction City	Yes	No	Lumpkin County	Yes	Yes
Kennesaw City	Yes	Yes	Luthersville Town	Yes	Yes
Keysville City	No	No	Lyerly Town	Yes	Yes

FY2022 FINANCIAL HIGHLIGHTS REPORT

Government	Filed FY2021 RLGF as Required	Filed FY2022 RLGF as Required	Government	Filed FY2021 RLGF as Required	Filed FY2022 RLGF as Required
Lyons City	Yes	Yes	Monticello City	Yes	Yes
Macon County	Yes	Yes	Montrose Town	Yes	No
Macon-Bibb County	Yes	Yes	Moreland Town	Yes	Yes
Madison City	Yes	Yes	Morgan City	Yes	Yes
Madison County	Yes	Yes	Morgan County	Yes	Yes
Manassas City	Yes	Yes	Morganton City	Yes	Yes
Manchester City	Yes	Yes	Morrow City	Yes	No
Mansfield City	Yes	Yes	Morven City	Yes	Yes
Marietta City	Yes	Yes	Moultrie City	Yes	Yes
Marion County	No	No	Mount Airy Town	Yes	Yes
Marshallville City	Yes	Yes	Mount Vernon City	Yes	Yes
Martin Town	Yes	Yes	Mount Zion City	Yes	Yes
Maxeys Town	No	No	Mountain City	Yes	Yes
Maysville Town	Yes	Yes	Mountain Park City	Yes	Yes
McCaysville City	Yes	Yes	Murray County	Yes	Yes
McDonough City	Yes	Yes	Nahunta City	Yes	Yes
McDuffie County	Yes	Yes	Nashville City	Yes	Yes
McIntosh County	Yes	Yes	Nelson City	Yes	Yes
McIntyre Town	Yes	Yes	Newborn Town	Yes	Yes
McRae-Helena City	Yes	Yes	Newington Town	Yes	Yes
Meansville City	Yes	Yes	Newnan City	Yes	Yes
Meigs City	Yes	Yes	Newton City	No	No
Menlo City	Yes	Yes	Newton County	Yes	Yes
Meriwether County	Yes	No	Nicholls City	Yes	No
Metter City	Yes	Yes	Nicholson Town	Yes	Yes
Midville City	No	No	Norcross City	Yes	Yes
Midway City	No	No	Norman Park City	Yes	No
Milan City	Yes	Yes	North High Shoals Town	Yes	Yes
Milledgeville City	Yes	Yes	Norwood City	Yes	No
Millen City	Yes	Yes	Nunez City	No	No
Miller County	Yes	Yes	Oak Park Town	Yes	Yes
Milner City	No	No	Oakwood City	Yes	Yes
Milton City	Yes	Yes	Ochlocknee Town	Yes	No
Mitchell County	Yes	Yes	Ocilla City	Yes	Yes
Mitchell Town	Yes	Yes	Oconee City	Yes	No
Molena City	No	No	Oconee County	Yes	Yes
Monroe City	Yes	Yes	Odum City	Yes	Yes
Monroe County	Yes	Yes	Offerman City	Yes	Yes
Montezuma City	Yes	Yes	Oglethorpe City	Yes	Yes
Montgomery County	Yes	Yes	Oglethorpe County	Yes	Yes

FY2022 FINANCIAL HIGHLIGHTS REPORT

Government	Filed FY2021 RLGF as Required	Filed FY2022 RLGF as Required	Government	Filed FY2021 RLGF as Required	Filed FY2022 RLGF as Required
Oliver City	Yes	No	Ranger Town	Yes	Yes
Omega City	Yes	Yes	Ray City	Yes	Yes
Orchard Hill Town	Yes	Yes	Rayle Town	Yes	Yes
Oxford City	Yes	Yes	Rebecca Town	Yes	Yes
Palmetto City	No	No	Register Town	Yes	Yes
Parrott Town	Yes	Yes	Reidsville City	Yes	Yes
Patterson City	Yes	Yes	Remerton City	Yes	Yes
Paulding County	Yes	Yes	Rentz City	Yes	Yes
Pavo City	Yes	No	Resaca Town	No	No
Peach County	Yes	Yes	Rest Haven City	No	Yes
Peachtree City	Yes	Yes	Reynolds City	Yes	Yes
Peachtree Corners City	Yes	Yes	Rhine Town	Yes	Yes
Pearson City	Yes	No	Riceboro City	Yes	No
Pelham City	Yes	Yes	Richland City	Yes	Yes
Pembroke City	Yes	Yes	Richmond Hill City	Yes	Yes
Pendergrass Town	Yes	Yes	Riddleville Town	Yes	Yes
Perry City	Yes	Yes	Rincon City	Yes	No
Pickens County	Yes	Yes	Ringgold City	Yes	Yes
Pierce County	Yes	No	Riverdale City	Yes	Yes
Pike County	Yes	Yes	Roberta City	Yes	Yes
Pine Lake City	Yes	Yes	Rochelle City	Yes	Yes
Pine Mountain Town	Yes	Yes	Rockdale County	Yes	Yes
Pinehurst City	Yes	Yes	Rockmart City	Yes	Yes
Pineview Town	Yes	Yes	Rocky Ford City	Yes	Yes
Pitts City	Yes	No	Rome City	Yes	Yes
Plains City	Yes	Yes	Roopville Town	Yes	Yes
Plainville City	Yes	Yes	Rossville City	Yes	Yes
Polk County	Yes	Yes	Roswell City	Yes	Yes
Pooler City	Yes	Yes	Royston City	Yes	Yes
Port Wentworth City	Yes	Yes	Rutledge City	Yes	Yes
Portal Town	Yes	No	Sale City	Yes	Yes
Porterdale Town	No	No	Sandersville City	Yes	Yes
Poulan City	Yes	Yes	Sandy Springs City	Yes	Yes
Powder Springs City	Yes	Yes	Santa Claus City	Yes	Yes
Pulaski County	Yes	Yes	Sardis City	Yes	Yes
Pulaski Town	Yes	Yes	Sasser Town	Yes	Yes
Putnam County	Yes	Yes	Savannah City	Yes	Yes
Quitman City	No	No	Schley County	Yes	No
Rabun County	Yes	Yes	Scotland City	Yes	Yes
Randolph County	Yes	Yes	Screven City	Yes	Yes

FY2022 FINANCIAL HIGHLIGHTS REPORT

Government	Filed FY2021 RLGF as Required	Filed FY2022 RLGF as Required	Government	Filed FY2021 RLGF as Required	Filed FY2022 RLGF as Required
Screven County	Yes	Yes	Sylvania City	Yes	Yes
Seminole County	Yes	Yes	Sylvester City	Yes	Yes
Senoia City	Yes	No	Talbot County	Yes	Yes
Shady Dale City	Yes	Yes	Talbotton City	Yes	No
Sharon City	Yes	Yes	Taliaferro County	Yes	Yes
Sharpsburg Town	Yes	Yes	Talking Rock Town	Yes	Yes
Shellman City	Yes	Yes	Tallapoosa City	Yes	Yes
Shiloh City	Yes	No	Tallahah Falls Town	Yes	Yes
Siloam Town	Yes	Yes	Talmo Town	Yes	Yes
Sky Valley City	Yes	Yes	Tarrytown City	Yes	Yes
Smithville City	Yes	Yes	Tattnall County	Yes	Yes
Smyrna City	Yes	Yes	Taylor County	Yes	Yes
Snellville City	Yes	Yes	Taylorsville Town	Yes	Yes
Social Circle City	Yes	Yes	Telfair County	Yes	Yes
Soperton City	Yes	No	Temple City	Yes	No
South Fulton City	Yes	Yes	Tennille City	Yes	Yes
Spalding County	Yes	Yes	Terrell County	Yes	Yes
Sparks Town	No	No	Thomas County	Yes	Yes
Sparta City	Yes	Yes	Thomaston City	Yes	Yes
Springfield City	Yes	Yes	Thomasville City	Yes	Yes
St. Marys City	Yes	Yes	Thomson City	Yes	Yes
Stapleton City	Yes	Yes	Thunderbolt Town	Yes	Yes
Statesboro City	Yes	Yes	Tift County	Yes	Yes
Statham City	Yes	Yes	Tifton City	Yes	Yes
Stephens County	Yes	Yes	Tiger Town	No	Yes
Stewart County	Yes	Yes	Tignall Town	Yes	Yes
Stillmore City	Yes	No	Toccoa City	Yes	Yes
Stockbridge City	Yes	Yes	Toombs County	Yes	Yes
Stone Mountain City	Yes	Yes	Toomsboro City	Yes	Yes
Stonecrest City	No	No	Towns County	Yes	Yes
Sugar Hill City	Yes	No	Trenton City	Yes	Yes
Summertown City	Yes	Yes	Treutlen County	Yes	Yes
Summerville City	Yes	Yes	Trion Town	Yes	Yes
Sumner Town	Yes	Yes	Troup County	Yes	Yes
Sumter County	Yes	Yes	Tucker City	Yes	Yes
Sunny Side City	Yes	Yes	Tunnel Hill City	Yes	Yes
Surrency Town	Yes	Yes	Turin Town	Yes	Yes
Suwanee City	Yes	Yes	Turner County	Yes	Yes
Swainsboro City	Yes	Yes	Twiggs County	Yes	Yes
Sycamore City	Yes	Yes	Twin City	Yes	Yes

FY2022 FINANCIAL HIGHLIGHTS REPORT

Government	Filed FY2021 RLGF as Required	Filed FY2022 RLGF as Required	Government	Filed FY2021 RLGF as Required	Filed FY2022 RLGF as Required
Ty Ty City	Yes	Yes	White City	Yes	No
Tybee Island City	Yes	Yes	White County	Yes	Yes
Tyrone Town	Yes	Yes	White Plains City	Yes	Yes
Unadilla City	Yes	Yes	Whitesburg City	Yes	No
Union City	Yes	Yes	Whitfield County	Yes	Yes
Union County	Yes	Yes	Wilcox County	Yes	No
Union Point City	Yes	No	Wilkes County	Yes	Yes
Upton County	Yes	Yes	Wilkinson County	Yes	Yes
Uvalda City	Yes	No	Willacoochee City	No	No
Valdosta City	Yes	Yes	Williamson City	Yes	Yes
Varnell City	Yes	Yes	Winder City	Yes	Yes
Vernonburg Town	Yes	Yes	Winterville City	Yes	Yes
Vidalia City	Yes	Yes	Woodbine City	No	No
Vidette Town	Yes	No	Woodbury City	Yes	No
Vienna City	Yes	Yes	Woodland City	Yes	Yes
Villa Rica City	Yes	Yes	Woodstock City	Yes	Yes
Waco Town	Yes	Yes	Woodville City	No	No
Wadley City	Yes	No	Woolsey Town	Yes	Yes
Waleska City	Yes	Yes	Worth County	Yes	Yes
Walker County	Yes	Yes	Wrens City	Yes	Yes
Walnut Grove City	Yes	Yes	Wrightsville City	Yes	Yes
Walthourville City	No	No	Yatesville Town	Yes	No
Walton County	Yes	Yes	Young Harris City	Yes	Yes
Ware County	Yes	Yes	Zebulon City	Yes	Yes
Warm Springs City	Yes	Yes			
Warner Robins City	Yes	Yes			
Warren County	Yes	Yes			
Warrenton City	Yes	Yes			
Warwick City	Yes	Yes			
Washington City	Yes	Yes			
Washington County	Yes	Yes			
Watkinsville City	Yes	Yes			
Waverly Hall Town	Yes	Yes			
Waycross City	Yes	Yes			
Wayne County	Yes	Yes			
Waynesboro City	Yes	Yes			
Webster County Unified	Yes	Yes			
West Point City	No	No			
Wheeler County	Yes	Yes			
Whigham City	Yes	Yes			

Appendix D:

Endnotes

1: The bold lines indicate that Personnel Expenditures are inclusive of every other expenditure category, it is not a separate expenditure line.

2: Asset averages and percentage growth can be misleading due to the number of local governments who reported \$0 of assets in several categories. This category, like the rest of the RLGf is not required to be done by auditors and is frequently misunderstood.

3: The bold lines indicate that Cash and Investment Assets Held at End of Previous Year is inclusive of all the data categories to its right and is not a separate asset category.

4: Debt averages and percentage growth can be misleading due to the number of local governments who reported \$0 of assets in several categories. This category, like the rest of the RLGf is not required to be done by auditors and is frequently misunderstood.

5: Population used in this calculation is the American Community Survey 5 Year Estimates for 2022 from the U.S. Census Bureau's website. Georgia's population for 2022 was listed at 10,912,876.

6: It is not required for a local government to submit audited information in the RLGf, but it is an option for those who choose to. 61.4% of the RLGf's submitted in FY2021 and FY2022 were submitted with audited information. The RLGf information is updated as of January 10th, 2024.

7: AVG TTL is short for Average Total.