



GEORGIA DEPARTMENT
of COMMUNITY AFFAIRS

Georgia Local Government Finance Highlights FY2023

Georgia Department of Community Affairs

Community Development Division

Office of Planning, Research & Geoanalytics

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January 2025

Table of Contents

All highlights are based on 2023 and 2022 Fiscal Year data self-reported by Local Governments in the Report of Local Government Finances¹

(See **Appendix C** for the list of Local Governments duly reporting finances for FY2023 and FY2022 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)

Revenues	Page 1
Expenditures	Page 3
Assets	Page 5
Debts	Page 7
Appendix A: Local Government Finance Overview	A-1
Appendix B: Data Categories	B-1
Appendix C: Governments Included in this Report	C-1
Appendix D: Population Groups	D-1
Appendix E: Endnotes	E-1

Local Government Revenues

County and Consolidated Governments

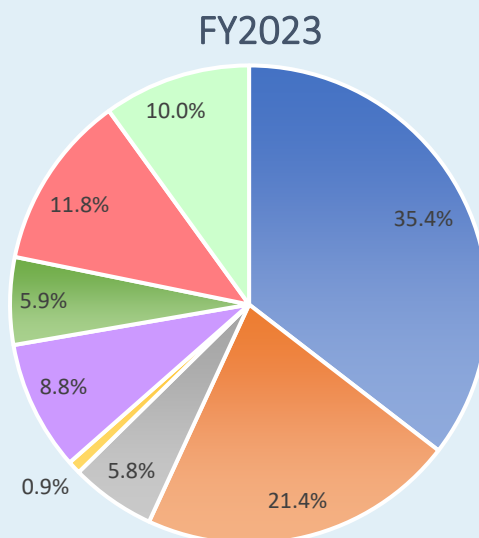
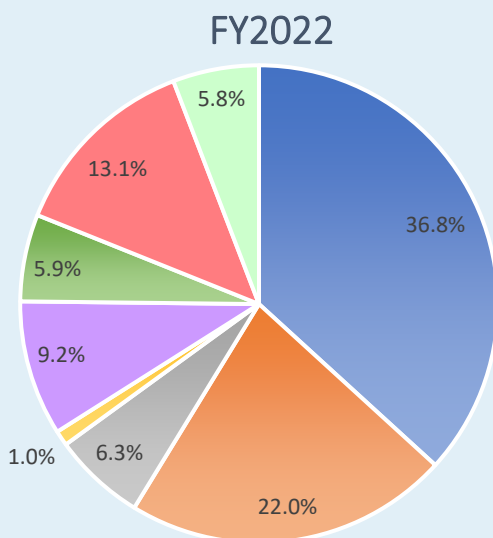
FY2023 Revenues

Population Group	Avg. Total Property Taxes	Avg. Total Sales and Use Taxes	Avg. Total Excise Taxes or Fees	Avg. Total Licenses, Permits, and Fees	Avg. Total Inter-governmental Revenues	Avg. Total Service Charges	Avg. Total Public Utility and Enterprise Funds	Avg. Total Other Revenues
A	\$178,284,765	\$95,364,231	\$28,975,545	\$4,370,203	\$36,629,688	\$27,666,016	\$70,912,944	\$53,490,199
B	\$39,401,296	\$29,196,696	\$6,109,197	\$1,024,584	\$10,662,972	\$7,797,097	\$9,747,300	\$10,313,930
C	\$16,038,752	\$14,780,382	\$3,166,870	\$537,664	\$7,772,935	\$3,032,250	\$2,891,009	\$3,585,466
D	\$10,856,596	\$7,258,966	\$1,470,336	\$214,574	\$2,591,550	\$1,944,384	\$1,240,109	\$2,017,304
E	\$5,733,029	\$3,744,373	\$877,295	\$102,468	\$1,757,312	\$1,566,792	\$583,033	\$2,341,547
F	\$3,353,851	\$1,775,130	\$403,252	\$34,235	\$1,606,781	\$592,123	\$378,384	\$644,475

Year to Year Change FY2022 – FY2023

Population Group	Avg. Total Property Taxes	Avg. Total Sales and Use Taxes	Avg. Total Excise Taxes or Fees	Avg. Total Licenses, Permits, and Fees	Avg. Total Inter-governmental Revenues	Avg. Total Service Charges	Avg. Total Public Utility and Enterprise Funds	Avg. Total Other Revenues
A	12.6%	13.8%	8.2%	-9.1%	1.8%	16.7%	5.5%	164.0%
B	9.3%	9.2%	4.1%	36.7%	17.9%	22.4%	-8.4%	35.0%
C	16.6%	13.7%	7.4%	31.2%	64.7%	13.5%	14.7%	-11.5%
D	0.3%	9.3%	-2.7%	7.0%	-12.1%	3.3%	16.6%	35.0%
E	7.9%	-4.9%	-4.3%	2.3%	-10.0%	10.1%	2.1%	21.3%
F	1.3%	14.7%	-10.1%	5.2%	22.6%	10.7%	5.3%	-17.2%

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 Revenues

Municipalities

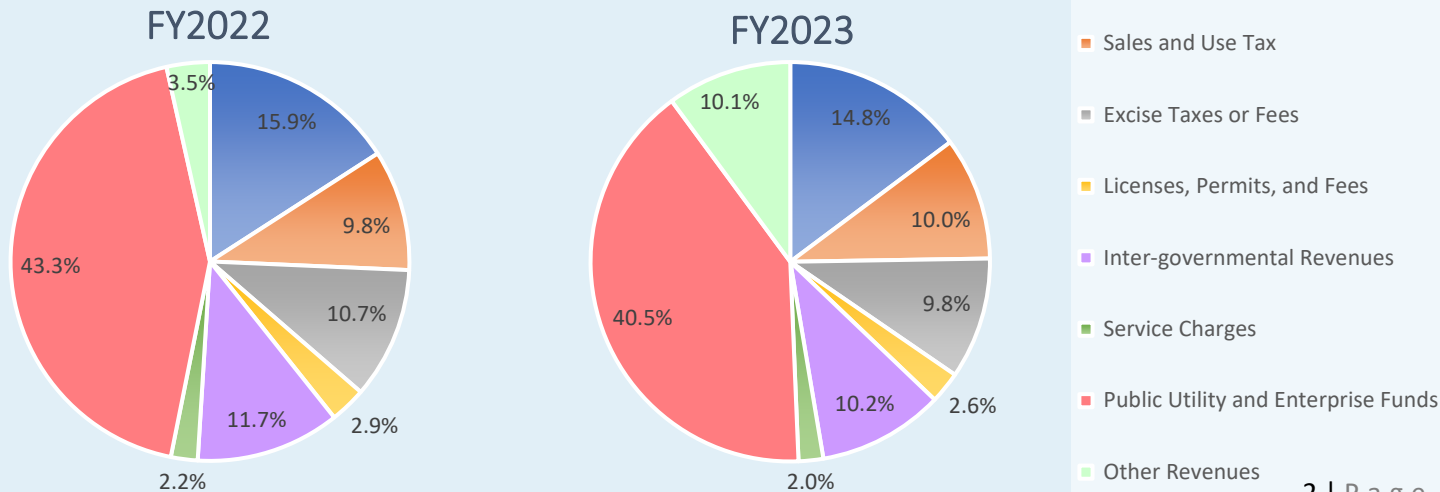
FY2023 Revenues

Population Group	Avg. Total Property Taxes	Avg. Total Sales and Use Taxes	Avg. Total Excise Taxes or Fees	Avg. Total Licenses, Permits, and Fees	Avg. Total Inter-governmental Revenues	Avg. Total Service Charges	Avg. Total Public Utility and Enterprise Funds	Avg. Total Other Revenues
A	\$73,607,834	\$50,199,660	\$41,372,252	\$15,640,052	\$26,438,941	\$9,572,682	\$133,594,858	\$44,228,895
B	\$11,367,561	\$6,973,786	\$9,146,292	\$1,569,103	\$12,042,159	\$899,588	\$40,561,135	\$13,278,832
C	\$7,311,074	\$3,748,659	\$4,885,873	\$800,265	\$6,669,344	\$1,376,570	\$25,681,074	\$3,454,682
D	\$1,822,688	\$1,805,815	\$1,943,416	\$237,104	\$2,343,490	\$275,504	\$11,150,850	\$1,280,120
E	\$900,402	\$936,668	\$861,837	\$134,413	\$1,441,548	\$139,706	\$5,218,388	\$905,029
F	\$397,940	\$430,184	\$390,122	\$53,166	\$648,096	\$28,957	\$1,273,546	\$281,245
G	\$132,749	\$210,846	\$208,281	\$17,488	\$400,922	\$23,784	\$405,058	\$178,660
H	\$49,952	\$77,337	\$53,104	\$3,499	\$114,705	\$2,946	\$115,418	\$44,899

Year to Year Change FY2022 – FY2023

Population Group	Avg. Total Property Taxes	Avg. Total Sales and Use Taxes	Avg. Total Excise Taxes or Fees	Avg. Total Licenses, Permits, and Fees	Avg. Total Inter-governmental Revenues	Avg. Total Service Charges	Avg. Total Public Utility and Enterprise Funds	Avg. Total Other Revenues
A	16.5%	46.6%	19.3%	12.7%	-1.5%	20.5%	28.7%	2084.6%
B	16.5%	1.6%	6.3%	-3.5%	-2.6%	-7.0%	7.7%	186.4%
C	12.1%	15.1%	11.7%	8.8%	22.2%	14.8%	11.6%	66.4%
D	7.8%	-7.0%	9.5%	-20.4%	18.0%	-5.4%	-0.6%	17.0%
E	11.6%	6.3%	2.2%	6.5%	8.7%	11.1%	3.0%	46.0%
F	15.2%	13.9%	9.5%	13.1%	8.3%	-20.5%	5.0%	14.6%
G	4.7%	3.0%	9.2%	14.1%	24.3%	1.9%	11.4%	7.7%
H	38.7%	15.3%	5.9%	-0.7%	-9.7%	69.0%	3.7%	14.0%

Percent AVG TTL Revenue by Type



Local Government Expenditures

County and Consolidated Governments

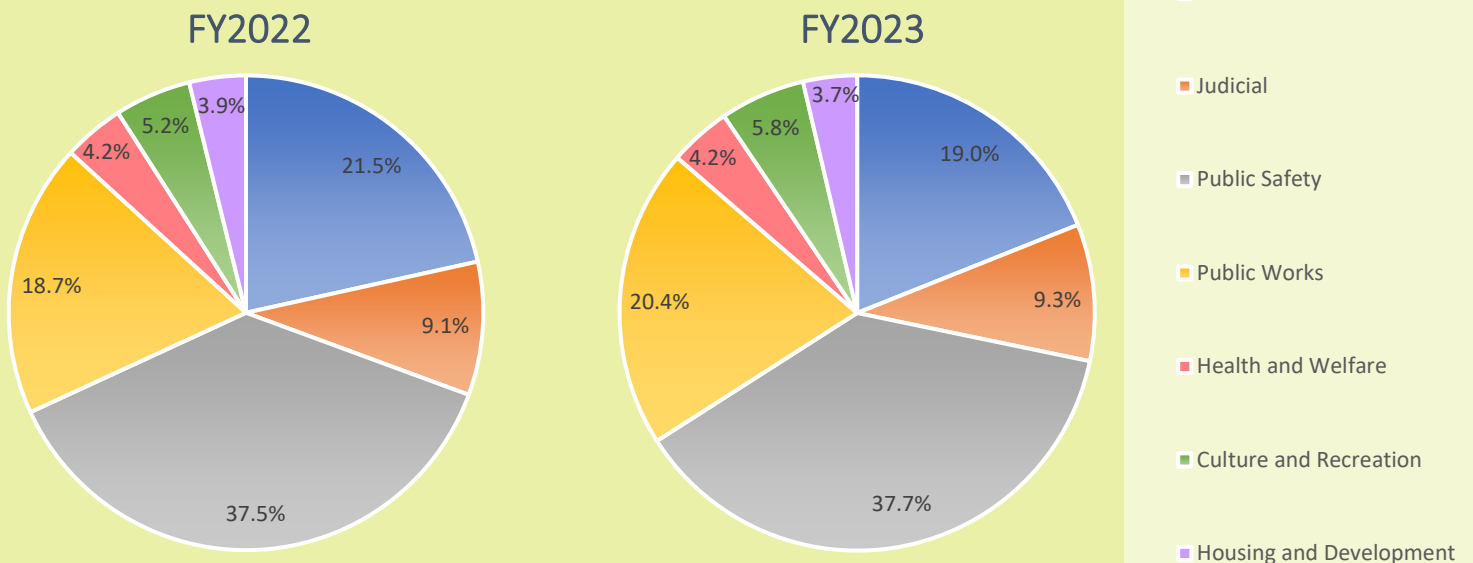
FY2023 Expenditures

Population Group	Avg. Total General Government	Avg. Total Judicial	Avg. Total Public Safety	Avg. Total Public Works	Avg. Total Health and Welfare	Avg. Total Culture and Recreation	Avg. Total Housing and Development	Avg. Total Personnel Expenditures ²
A	\$59,086,352	\$30,532,886	\$105,729,550	\$48,000,338	\$14,400,353	\$16,893,719	\$11,936,460	\$128,940,116
B	\$13,192,268	\$7,001,288	\$36,234,418	\$18,864,980	\$2,820,349	\$5,799,055	\$2,367,046	\$42,238,075
C	\$6,805,581	\$2,916,483	\$15,543,461	\$13,444,232	\$836,413	\$2,560,239	\$1,240,554	\$17,672,363
D	\$3,432,650	\$1,482,683	\$9,418,873	\$5,756,391	\$915,776	\$987,397	\$763,890	\$10,245,020
E	\$3,151,009	\$996,145	\$5,876,591	\$3,854,366	\$480,943	\$903,054	\$374,129	\$5,644,554
F	\$2,194,256	\$596,993	\$2,973,093	\$2,183,731	\$277,789	\$140,595	\$242,681	\$3,123,253

Year to Year Change FY2022 – FY2023

Population Group	Avg. Total General Government	Avg. Total Judicial	Avg. Total Public Safety	Avg. Total Public Works	Avg. Total Health and Welfare	Avg. Total Culture and Recreation	Avg. Total Housing and Development	Avg. Total Personnel Expenditures ²
A	-20.2%	3.3%	-4.6%	-5.8%	-2.6%	1.1%	-5.1%	-3.1%
B	6.8%	2.7%	16.9%	16.3%	24.2%	39.4%	-10.0%	6.8%
C	22.4%	10.1%	12.6%	70.9%	26.8%	61.1%	14.9%	9.4%
D	10.1%	-0.5%	7.1%	13.6%	5.3%	11.8%	-2.0%	8.5%
E	37.2%	-2.7%	5.3%	14.7%	5.7%	7.1%	-6.9%	9.6%
F	43.1%	5.7%	8.6%	12.8%	44.5%	-4.5%	-5.5%	4.7%

Percent AVG TTL Expenditures by Type



Local Government Expenditures Municipalities

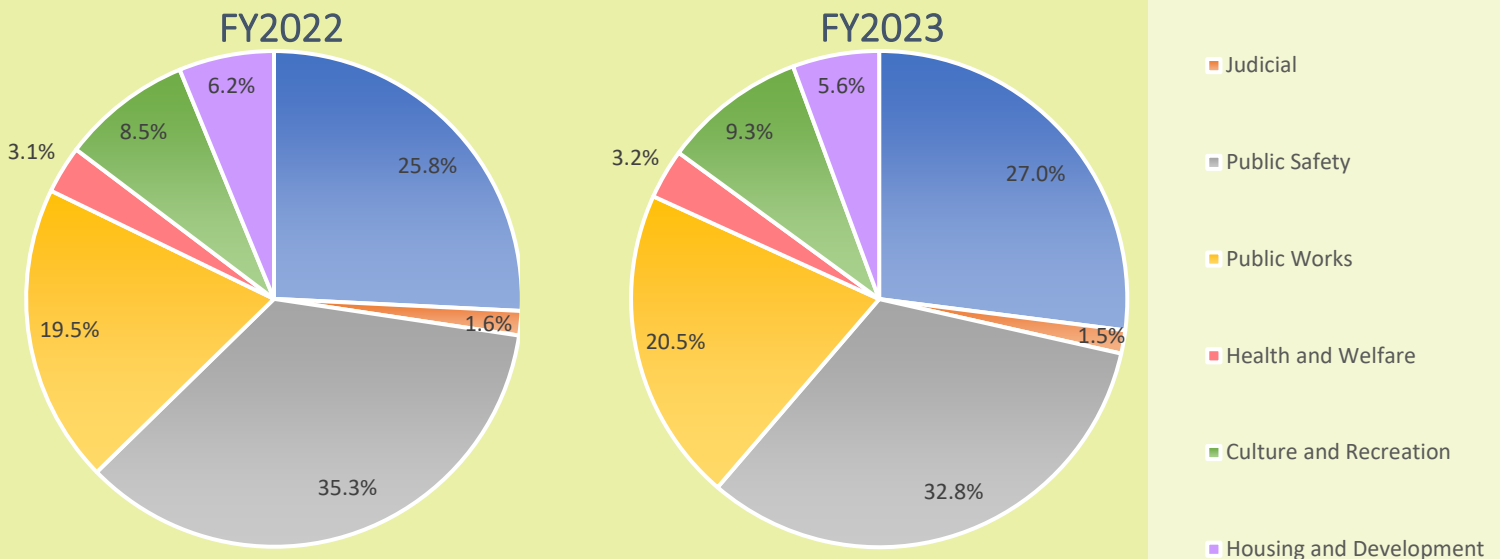
FY2023 Expenditures

Population Group	Avg. Total General Government	Avg. Total Judicial	Avg. Total Public Safety	Avg. Total Public Works	Avg. Total Health and Welfare	Avg. Total Culture and Recreation	Avg. Total Housing and Development	Avg. Total Personnel Expenditures ²
A	\$66,675,497	\$3,103,739	\$62,389,987	\$32,510,985	\$8,374,798	\$17,117,017	\$7,735,365	\$116,511,749
B	\$8,940,166	\$532,106	\$13,471,343	\$7,934,644	\$339,587	\$5,705,730	\$3,057,480	\$22,991,812
C	\$5,226,101	\$352,561	\$8,409,057	\$5,959,614	\$1,136,613	\$2,192,543	\$1,851,197	\$13,205,972
D	\$1,653,641	\$150,060	\$3,172,725	\$2,492,954	\$41,753	\$777,952	\$779,204	\$5,737,647
E	\$908,181	\$72,446	\$1,711,948	\$1,369,336	\$29,865	\$269,267	\$232,132	\$2,709,832
F	\$427,150	\$36,682	\$646,870	\$613,224	\$65,431	\$125,344	\$74,993	\$1,010,643
G	\$240,145	\$17,062	\$291,882	\$279,372	\$3,576	\$30,080	\$62,715	\$395,884
H	\$108,040	\$6,170	\$61,752	\$107,054	\$5,155	\$13,558	\$7,436	\$100,819

Year to Year Change FY2022 – FY2023

Population Group	Avg. Total General Government	Avg. Total Judicial	Avg. Total Public Safety	Avg. Total Public Works	Avg. Total Health and Welfare	Avg. Total Culture and Recreation	Avg. Total Housing and Development	Avg. Total Personnel Expenditures ²
A	50.2%	26.5%	14.6%	26.9%	23.9%	26.6%	7.0%	39.3%
B	9.6%	19.3%	13.3%	20.8%	14.9%	34.6%	-4.9%	17.2%
C	13.1%	0.0%	10.4%	41.6%	40.3%	45.0%	10.6%	5.9%
D	-25.7%	6.8%	1.5%	10.7%	36.4%	29.4%	43.6%	13.5%
E	6.3%	-11.2%	8.4%	27.2%	-24.9%	4.8%	13.2%	-22.6%
F	-15.5%	14.2%	7.8%	4.8%	33.2%	91.0%	-6.7%	7.6%
G	4.1%	5.6%	12.6%	35.2%	-4.0%	19.0%	113.6%	15.9%
H	16.5%	166.2%	33.1%	12.1%	555.6%	9.8%	382.9%	16.2%

Percent AVG TTL Expenditures by Type



Local Government Assets

County and Consolidated Governments

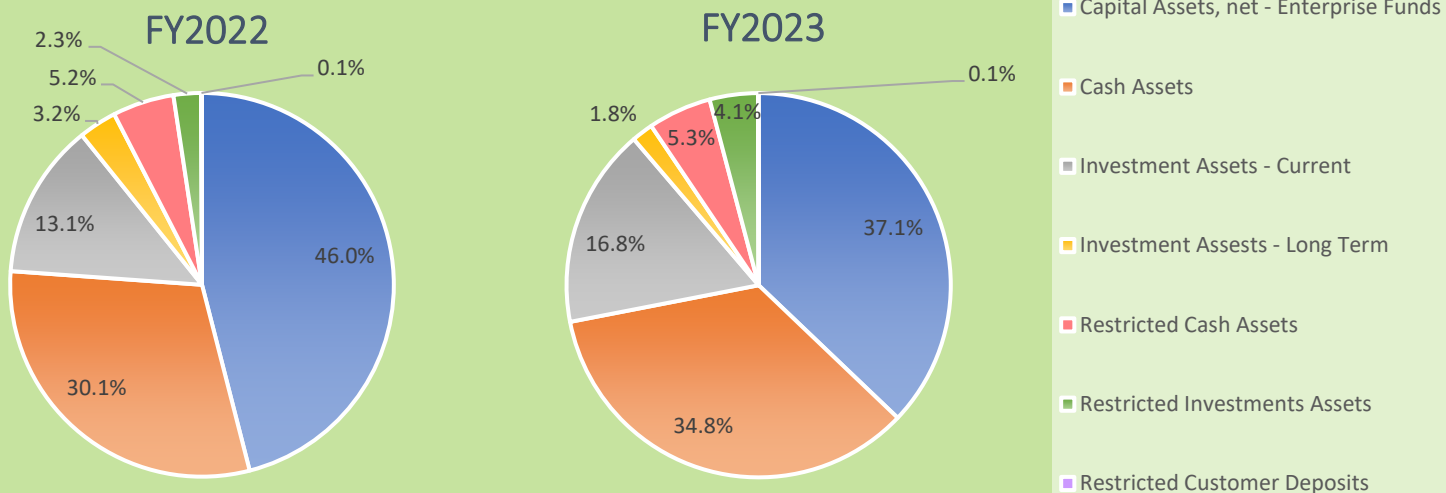
FY2023 Assets³

Population Group	Avg. Total Capital Assets, net – Enterprise Funds	Avg. Total Cash and Investment Assets Held at End of Previous Year ⁴	Avg. Total Cash Assets	Avg. Total Investment Assets - Current	Avg. Total Investment Assets – Long Term	Avg. Total Restricted Cash Assets	Avg. Total Restricted Investment Assets	Avg. Total Restricted Customer Deposits
A	\$259,027,192	\$330,494,035	\$186,917,221	\$109,248,572	\$12,371,926	\$37,817,913	\$31,050,934	\$336,675
B	\$65,496,258	\$72,974,130	\$67,967,103	\$34,711,488	\$2,648,145	\$6,891,538	\$5,331,402	\$84,435
C	\$18,384,015	\$39,147,557	\$30,116,096	\$6,226,441	\$1,344,644	\$1,586,549	\$1,324,652	\$40,000
D	\$6,468,033	\$19,928,509	\$15,459,259	\$5,967,180	\$118,871	\$1,521,141	\$0	\$2,162
E	\$2,131,771	\$10,788,284	\$10,130,753	\$322,430	\$0	\$776,647	\$0	\$1,105
F	\$1,723,803	\$5,300,070	\$5,088,661	\$243,170	\$0	\$471,691	\$733	\$0

Year to Year Change FY2022 – FY2023³

Population Group	Avg. Total Capital Assets, net – Enterprise Funds	Avg. Total Cash and Investment Assets Held at End of Previous Year ⁴	Avg. Total Cash Assets	Avg. Total Investment Assets - Current	Avg. Total Investment Assets – Long Term	Avg. Total Restricted Cash Assets	Avg. Total Restricted Investment Assets	Avg. Total Restricted Customer Deposits
A	-45.2%	-8.2%	-19.1%	-10.8%	-62.8%	-19.8%	31.0%	-61.1%
B	31.8%	28.5%	7.1%	31.2%	-46.7%	-7.7%	10.3%	0.4%
C	37.2%	32.6%	-1.8%	11.1%	93.1%	-59.6%	637.3%	-8.1%
D	-26.4%	31.5%	-6.5%	40.5%	-41.0%	67.6%	0.0%	-13.8%
E	5.9%	12.0%	-2.6%	1,189.0%	0.0%	-29.3%	0.0%	-52.9%
F	-21.4%	3.2%	2.4%	56.2%	0.0%	-36.0%	-81.6%	0.0%

Percent AVG TTL Assets by Type



Local Government Assets

Municipalities

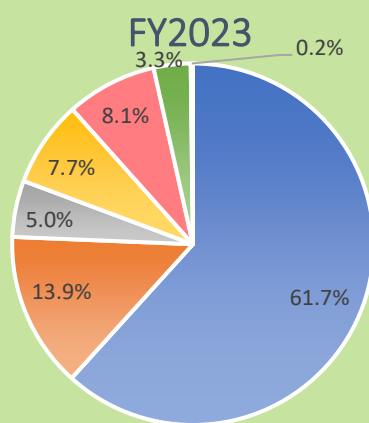
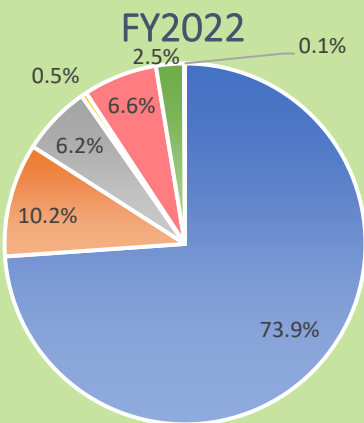
FY2023 Assets³

Population Group	Avg. Total Capital Assets, net – Enterprise Funds	Avg. Total Cash and Investment Assets Held at End of Previous Year ⁴	Avg. Total Cash Assets	Avg. Total Investment Assets - Current	Avg. Total Investment Assets – Long Term	Avg. Total Restricted Cash Assets	Avg. Total Restricted Investment Assets	Avg. Total Restricted Customer Deposits
A	\$1,138,943,709	\$155,537,385	\$115,069,496	\$48,403,918	\$200,309,733	\$173,310,931	\$61,160,229	\$972,318
B	\$129,238,886	\$64,097,448	\$45,154,707	\$23,003,623	\$492,011	\$9,298,269	\$9,039,878	\$494,428
C	\$51,598,430	\$45,914,789	\$30,969,017	\$11,522,081	\$3,418,289	\$6,671,752	\$3,466,937	\$831,466
D	\$22,903,869	\$12,860,545	\$12,350,201	\$1,103,796	\$181,459	\$1,687,922	\$333,122	\$94,373
E	\$11,538,338	\$5,706,617	\$5,403,373	\$956,225	\$111,756	\$858,462	\$255,612	\$41,152
F	\$5,837,980	\$2,379,253	\$2,168,157	\$184,369	\$24,572	\$338,365	\$13,041	\$13,745
G	\$2,901,127	\$1,146,199	\$1,061,994	\$57,824	\$5,419	\$242,742	\$3,909	\$8,815
H	\$683,520	\$540,707	\$503,320	\$56,434	\$16,554	\$48,467	\$2,828	\$1,520

Year to Year Change FY2022 – FY2023³

Population Group	Avg. Total Capital Assets, net – Enterprise Funds	Avg. Total Cash and Investment Assets Held at End of Previous Year ⁴	Avg. Total Cash Assets	Avg. Total Investment Assets - Current	Avg. Total Investment Assets – Long Term	Avg. Total Restricted Cash Assets	Avg. Total Restricted Investment Assets	Avg. Total Restricted Customer Deposits
A	-41.0%	10.6%	-69.0%	2,734.2%	2.1%	-1.3%	12.9%	10.6%
B	15.2%	16.3%	80.8%	11.5%	-15.0%	119.1%	51.5%	16.3%
C	16.4%	8.1%	84.0%	74.9%	16.0%	4.7%	239.3%	8.1%
D	-12.0%	15.8%	6.9%	-33.6%	-0.6%	5.0%	27.6%	15.8%
E	-0.4%	13.2%	64.7%	8.3%	16.3%	-6.2%	-3.3%	13.2%
F	9.8%	11.2%	11.4%	23.9%	0.3%	-27.4%	-17.2%	11.2%
G	8%	-2.0%	84.6%	-25.0%	-1.4%	44.2%	15.7%	-2.0%
H	0%	12.4%	-7.3%	125.1%	45.9%	90.8%	38.7%	12.4%

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

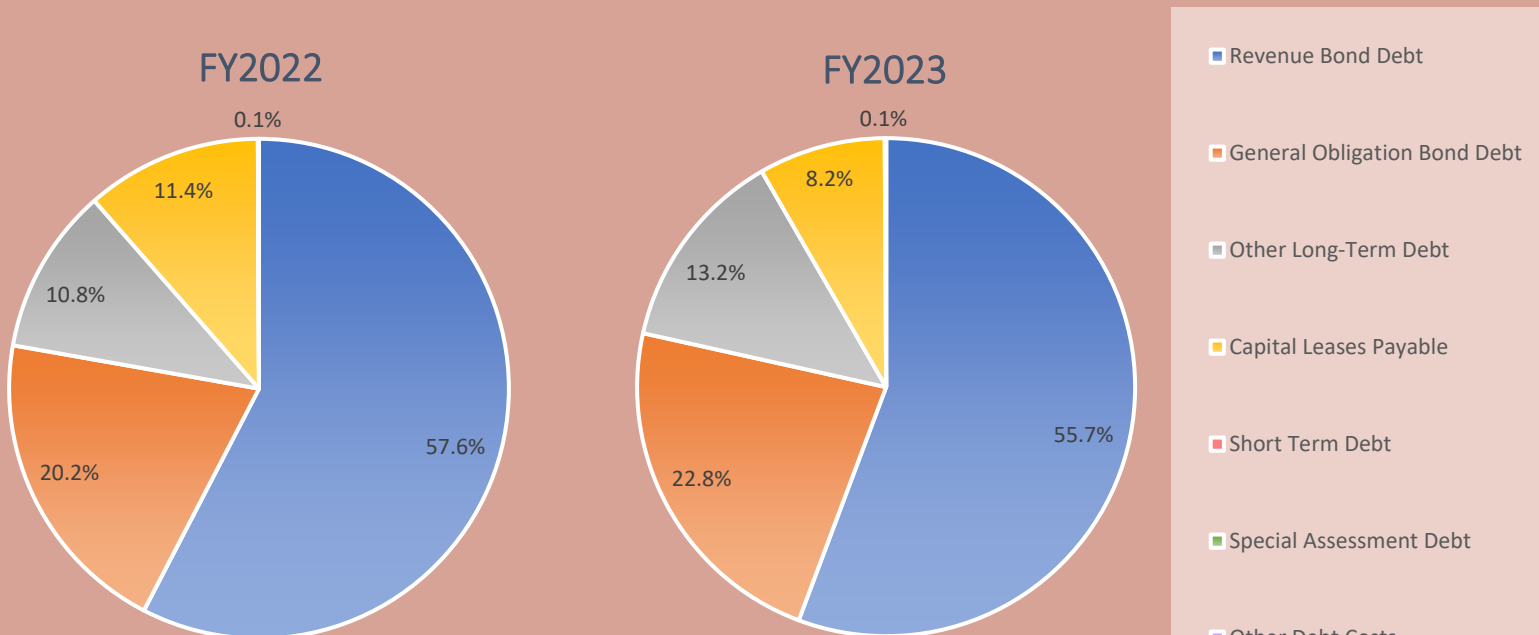
FY2023 Debts⁵

Population Group	Avg. Total Revenue Bond Debt	Avg. Total General Obligation Bond Debt	Avg. Total Other Long-Term Debt	Avg. Total Capital Leases Payable	Avg. Total Short Term Debt	Avg. Total Special Assessment Debt	Avg. Total Other Debt Costs
A	\$105,153,365	\$42,949,873	\$19,010,552	\$12,567,019	\$0	\$0	\$387
B	\$25,090,256	\$4,749,602	\$5,903,688	\$2,117,074	\$0	\$0	\$0
C	\$5,239,527	\$4,546,596	\$4,214,596	\$2,427,343	\$0	\$0	\$0
D	\$1,065,188	\$1,053,046	\$870,680	\$471,488	\$22,755	\$0	\$0
E	\$551,975	\$85,933	\$351,078	\$1,268,568	\$0	\$0	\$0
F	\$738,365	\$1,281	\$303,599	\$328,012	\$131,218	\$0	\$0

Year to Year Change FY2022 – FY2023⁵

Population Group	Avg. Total Revenue Bond Debt	Avg. Total General Obligation Bond Debt	Avg. Total Other Long-Term Debt	Avg. Total Capital Leases Payable	Avg. Total Short Term Debt	Avg. Total Special Assessment Debt	Avg. Total Other Debt Costs
A	-15.2%	-2.1%	4.2%	23.8%	-27.4%	0.0%	-23.2%
B	-16.3%	40.6%	25.3%	1.9%	0.0%	0.0%	-100.0%
C	-14.9%	6.5%	-0.4%	28.8%	75.5%	-100.0%	93.8%
D	15.9%	-12.9%	58.2%	-3.5%	0.0%	0.0%	-100.0%
E	-5.0%	-75.1%	-17.6%	-27.8%	-100.0%	0.0%	146.4%
F	3.4%	-92.4%	38.4%	197.1%	27.3%	0.0%	0.0%

Percent AVG TTL Revenue by Type



Local Government Debt

Municipalities

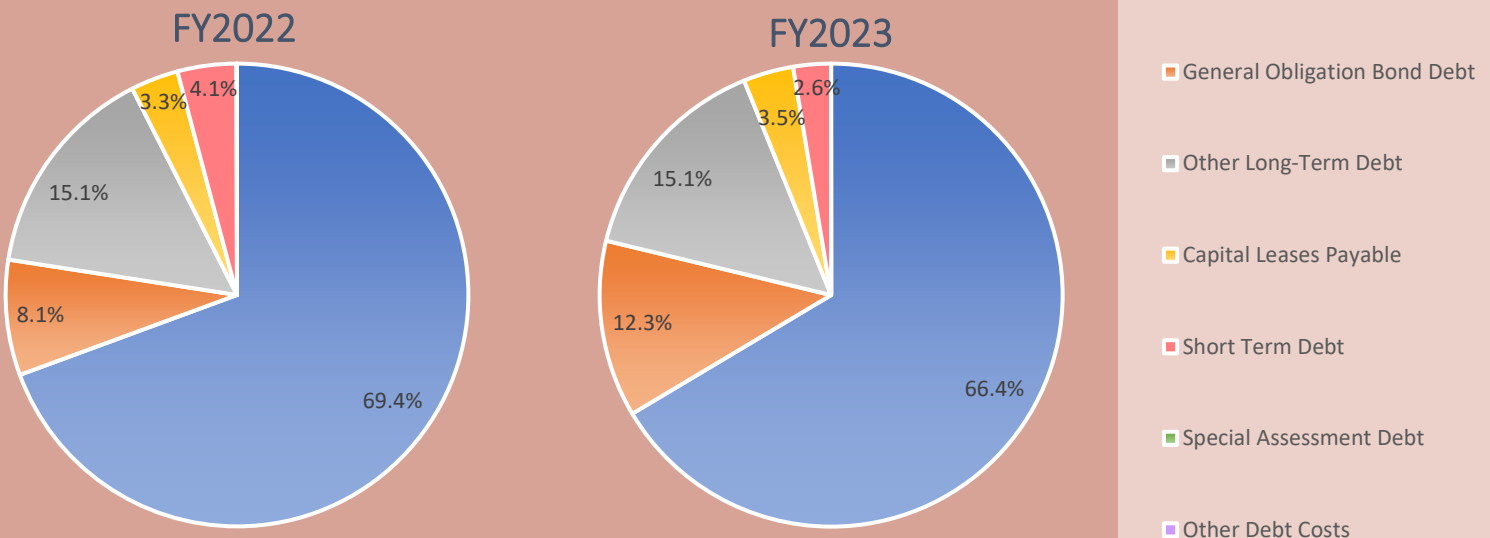
FY2023 Debts⁵

Population Group	Avg. Total Revenue Bond Debt	Avg. Total General Obligation Bond Debt	Avg. Total Other Long-Term Debt	Avg. Total Capital Leases Payable	Avg. Total Short Term Debt	Avg. Total Special Assessment Debt	Avg. Total Other Debt Costs
A	\$509,936,316	\$83,279,968	\$72,332,401	\$22,020,682	\$24,262,462	\$0	\$14,691
B	\$23,275,993	\$3,903,903	\$12,514,842	\$1,799,336	\$35,584	\$0	\$0
C	\$18,594,302	\$6,640,945	\$7,241,251	\$1,503,810	\$153,715	\$0	\$13,905
D	\$3,642,102	\$393,028	\$3,463,023	\$376,515	\$0	\$0	\$0
E	\$1,984,087	\$522,363	\$2,142,207	\$249,229	\$0	\$0	\$2,429
F	\$931,225	\$346,244	\$993,148	\$190,690	\$129,077	\$0	\$0
G	\$503,602	\$15,950	\$207,338	\$31,033	\$766	\$0	\$0
H	\$40,323	\$873	\$75,755	\$2,794	\$700	\$0	\$0

Year to Year Change FY2022 – FY2023⁵

Population Group	Avg. Total Revenue Bond Debt	Avg. Total General Obligation Bond Debt	Avg. Total Other Long-Term Debt	Avg. Total Capital Leases Payable	Avg. Total Short Term Debt	Avg. Total Special Assessment Debt	Avg. Total Other Debt Costs
A	10.3%	131.0%	4.2%	23.8%	-27.4%	0.0%	-23.2%
B	9.0%	6.4%	73.7%	1.9%	0.0%	0.0%	-100.0%
C	12.8%	11.4%	21.9%	28.8%	75.5%	-100.0%	93.8%
D	14.6%	-47.4%	-5.7%	-3.5%	0.0%	0.0%	-100.0%
E	0.8%	116.7%	12.4%	-27.8%	-100.0%	0.0%	146.4%
F	-0.3%	17.7%	18.1%	197.1%	27.3%	0.0%	0.0%
G	3.4%	6.0%	10.6%	6.3%	67.7%	0.0%	0.0%
H	-5.7%	69.3%	11.8%	52.3%	310.7%	0.0%	0.0%

Percent AVG TTL Revenue by Type



Appendix A:

Local Government Finance Overview - Revenues

	Amount	Per capita amount ⁶	Percent of Total Revenues
Total Revenues	\$27,507,673,480	\$2,542	100.0%
General Revenues	\$20,885,665,637	\$1,930	75.9%
Enterprise Fund Revenues	\$6,622,007,843	\$612	24.1%
Revenue Items	Amount	Per capita amount ⁶	Percent of Total Revenues
General Revenues	\$20,885,665,637	\$1,930	75.9%
Property Taxes	\$7,329,619,182	\$677	26.6%
Real Property Taxes	\$5,776,906,140	\$534	21.0%
Personal Property Taxes	\$1,439,693,515	\$133	5.2%
Delinquent Property Tax Penalties	\$113,019,527	\$10	0.4%
Sales Taxes	\$4,551,693,796	\$421	16.5%
Local Option Sales Tax	\$1,858,988,523	\$172	6.8%
Special Purpose Sales Tax	\$2,489,211,273	\$230	9.0%
Excise and Special Use Taxes	\$2,059,844,314	\$190	7.5%
Franchise Taxes	\$410,806,827	\$38	1.5%
Hotel/Motel Taxes	\$387,732,586	\$36	1.4%
Alcoholic Beverage Taxes	\$161,332,504	\$15	0.6%
Insurance Premium Taxes	\$762,654,173	\$70	2.8%
Other Excise and Special Use Taxes	\$337,318,225	\$31	1.2%
Licenses, Permits, and Fees	\$438,978,323	\$41	1.6%
Intergovernmental Revenues, by source	\$2,580,853,231	\$238	9.4%
State	\$633,343,746	\$59	2.3%
Local	\$807,125,057	\$75	2.9%
Federal	\$1,140,384,429	\$105	4.1%
Service Charges	\$1,166,947,554	\$108	4.2%
General Government Charges	\$549,743,100	\$51	2.0%
Public Safety Charges	\$537,810,464	\$50	2.0%
Other Charges	\$79,393,991	\$7	0.3%
Other General Revenues	\$2,757,729,237	\$255	10.0%
Enterprise Fund Revenues	\$6,622,007,843	\$612	24.1%
Solid Waste System	\$667,879,585	\$62	2.4%
Water and Sewer System	\$3,227,850,518	\$298	11.7%
Electric Supply System	\$1,294,223,672	\$120	4.7%
Gas Supply System	\$491,501,551	\$45	1.8%
Airport	\$574,991,073	\$53	2.1%
Other Enterprise Funds	\$365,561,444	\$34	1.3%

Appendix A:

Local Government Finance Overview - Expenditures

	Amount	Per capita amount ⁶	Percent of Total Expenditures
Total Expenditures	\$21,753,886,413	\$2,010	100.0%
General Expenditures	\$15,829,394,481	\$1,463	72.8%
Enterprise Fund Expenditures	\$5,924,491,932	\$547	27.2%

Expenditure Items	Amount	Per capita amount ⁶	Percent of Total Expenditures
General Expenditures	\$15,829,394,481	\$1,463	72.8%
General Government	\$3,446,063,059	\$318	15.8%
Judicial	\$2,991,511,716	\$276	13.8%
Public Safety	\$346,808,665	\$32	1.6%
Public Works	\$102,699,723	\$9	0.5%
Health and Welfare	\$5,042,956	\$0	0.0%
Culture and Recreation	\$1,041,346,631	\$96	4.8%
Housing and Development	\$987,811,880	\$91	4.5%
Enterprise Fund Expenditures	\$46,632,259	\$4	0.2%
Water and Sewer System	\$6,280,058	\$1	0.0%
Electric Supply System	\$622,434	\$0	0.0%
Natural Gas Supply System	\$5,693,977,888	\$526	26.2%
Airport	\$5,178,513,514	\$478	23.8%
Solid Waste System	\$198,764,534	\$18	0.9%
Other Enterprise Funds	\$308,922,619	\$29	1.4%

Appendix A:

Local Government Finance Overview - Assets

	Amount	Per capita amount ⁶	Percent of Total Assets
Total Assets	\$150,607,604,550.05	\$13,916	100.0%
Capital Assets - Enterprise Funds	\$84,169,128,757.29	\$7,777	55.9%
Cash and Investment Assets at the End of the Fiscal Year	\$26,486,065,317.35	\$2,447	17.6%
Governmental and Proprietary Fund Equity	\$39,952,410,475.41	\$3,692	26.5%

Asset Items	Amount	Per capita amount ⁶	Percent of Total Assets
Capital Assets - Enterprise Funds	\$84,169,128,757	\$7,777	55.9%
Total Non-depreciable Assets	\$5,252,799,452	\$485	3.5%
Total Depreciable Assets	\$42,927,346,767	\$3,966	28.5%
Total Accumulated Depreciation	-\$18,372,836,816	-\$1,698	-12.2%
Total Depreciable Capital Assets, net	\$24,554,509,951	\$2,269	16.3%
Capital Assets, net	\$29,807,309,403	\$2,754	19.8%
Cash and Investment Assets at the End of the Fiscal Year	\$26,486,065,317	\$2,447	17.6%
Cash (including cash equivalents)	\$12,031,810,576	\$1,112	8.0%
Investments - Current	\$5,193,453,539	\$480	3.4%
Investments - Long Term	\$3,159,313,617	\$292	2.1%
Restricted Cash	\$4,010,647,615	\$371	2.7%
Restricted Investments	\$2,010,815,677	\$186	1.3%
Restricted Customer Deposits	\$81,646,758	\$8	0.1%
Governmental and Proprietary Fund Equity	\$39,952,410,475	\$3,692	26.5%
Nonspendable	\$429,746,448	\$40	0.3%
Restricted	\$8,804,922,230	\$814	5.8%
Committed	\$872,140,286	\$81	0.6%
Assigned	\$1,242,401,128	\$115	0.8%
Unassigned	\$4,253,989,336	\$393	2.8%
Net Investments in Capital Assets	\$18,216,235,226	\$1,683	12.1%
Restricted - Proprietary Funds	\$2,089,732,797	\$193	1.4%
Unrestricted - Proprietary Funds	\$4,043,243,023	\$374	2.7%

Appendix A:

Local Government Finance Overview - Debt

	Amount	Per capita amount ⁶	Percent of Total Debt Outstanding
Total Ending Debt Outstanding	\$17,766,917,465	\$1,642	100.0%
Debt Items	Amount	Per capita amount⁶	Percent of Total Debt Outstanding
Revenue Bond Debt - Ending Debt Outstanding	\$11,252,722,947	\$1,040	63.4%
Beginning Debt Outstanding	\$11,576,577,290	\$1,070	
New Debt Issued	\$260,614,857	\$24	
Existing Debt Retired	\$584,469,199	\$54	
Interest Paid During Year	\$421,654,306	\$39	
General Obligation Bond Debt - Ending Debt Outstanding	\$2,722,546,176	\$252	15.3%
Beginning Debt Outstanding	\$2,285,897,071	\$211	
New Debt Issued	\$685,504,949	\$63	
Existing Debt Retired	\$248,855,844	\$23	
Interest Paid During Year	\$86,704,990	\$8	
Other Long-Term Debt - Ending Debt Outstanding	\$2,591,837,606	\$239	14.5%
Beginning Debt Outstanding	\$2,566,541,798	\$237	
New Debt Issued	\$256,772,862	\$24	
Existing Debt Retired	\$231,477,054	\$21	
Interest Paid During Year	\$65,370,074	\$6	
Capital Leases Payable - Ending Debt Outstanding	\$863,297,204	\$80	4.9%
Beginning Debt Outstanding	\$852,520,114	\$79	
New Debt Issued	\$140,853,868	\$13	
Existing Debt Retired	\$130,076,779	\$12	
Interest Paid During Year	\$27,382,679	\$3	
Short Term Notes Payable - Ending Debt Outstanding	\$336,513,532	\$31	1.9%
Beginning Debt Outstanding	\$516,144,443	\$48	
New Debt Issued	\$471,161,386	\$44	
Existing Debt Retired	\$650,792,297	\$60	
Interest Paid During Year	\$4,397,448	\$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

FY2023 FINANCIAL HIGHLIGHTS REPORT

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

FY2023 FINANCIAL HIGHLIGHTS REPORT

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

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

FY2023 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 Report

Government	Filed FY2022 RLGF as Required	Filed FY2023 RLGF as Required	Government	Filed FY2022 RLGF as Required	Filed FY2023 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	Yes	Avondale Estates City	Yes	Yes
Adrian City	Yes	Yes	Bacon County	Yes	Yes
Ailey City	Yes	Yes	Baconton City	Yes	No
Alamo Town	No	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	No	Yes
Alma City	Yes	Yes	Barnesville City	Yes	Yes
Alpharetta City	Yes	Yes	Barrow County	Yes	Yes
Alston Town	Yes	Yes	Bartow County	Yes	Yes
Alto Town	Yes	No	Bartow Town	Yes	Yes
Ambrose City	Yes	Yes	Barwick City	Yes	Yes
Americus City	Yes	Yes	Baxley City	Yes	Yes
Andersonville City	Yes	No	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	No
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

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government	Filed FY2022 RLGF as Required	Filed FY2023 RLGF as Required	Government	Filed FY2022 RLGF as Required	Filed FY2023 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	No
Bremen City	Yes	No	Centerville City	Yes	Yes
Brinson Town	Yes	Yes	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	No	Chattooga County	Yes	No
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	No	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	No	Yes	Cochran City	Yes	Yes
Camden County	Yes	Yes	Coffee County	Yes	Yes
Camilla City	Yes	Yes	Cohutta Town	No	No
Candler County	Yes	Yes	Colbert City	No	No
Canon City	No	Yes	College Park City	Yes	Yes
Canton City	Yes	Yes	Collins City	Yes	Yes

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government	Filed FY2022 RLGF as Required	Filed FY2023 RLGF as Required
Colquitt City	Yes	Yes
Colquitt County	Yes	Yes
Columbia County	Yes	Yes
Columbus/Muscogee CG	Yes	Yes
Comer City	Yes	Yes
Commerce City	Yes	Yes
Concord City	Yes	Yes
Conyers City	Yes	Yes
Cook County	Yes	Yes
Coolidge City	Yes	Yes
Cordele City	Yes	Yes
Cornelia City	Yes	No
Covington City	Yes	Yes
Coweta County	Yes	Yes
Crawford City	Yes	Yes
Crawford County	Yes	Yes
Crawfordville City	No	No
Crisp County	Yes	Yes
Culloden City	Yes	Yes
Cumming City	Yes	Yes
Cusseta-Chattahoochee CG	No	No
Cuthbert City	Yes	No
Dacula City	Yes	Yes
Dade County	Yes	Yes
Dahlonega City	No	Yes
Daisy City	Yes	Yes
Dallas City	Yes	Yes
Dalton City	Yes	Yes
Damascus City	Yes	Yes
Danielsville City	No	No
Danville Town	Yes	Yes
Darien City	Yes	Yes
Dasher City	Yes	No
Davisboro City	Yes	Yes
Dawson City	Yes	Yes
Dawson County	Yes	Yes
Dawsonville City	Yes	Yes
De Soto City	Yes	Yes
Dearing Town	Yes	Yes

Government	Filed FY2022 RLGF as Required	Filed FY2023 RLGF as Required
Decatur City	Yes	Yes
Decatur County	Yes	Yes
Deepstep Town	Yes	Yes
DeKalb County	No	No
Demorest City	Yes	Yes
Denton City	No	No
Dexter Town	Yes	No
Dillard City	Yes	Yes
Dodge County	Yes	Yes
Doerun City	Yes	Yes
Donalsonville City	Yes	Yes
Dooling Town	Yes	Yes
Dooly County	Yes	Yes
Doraville City	Yes	No
Dougherty County	Yes	Yes
Douglas City	Yes	Yes
Douglas County	No	No
Douglasville City	Yes	Yes
Du Pont Town	Yes	Yes
Dublin City	Yes	Yes
Dudley City	Yes	No
Duluth City	Yes	Yes
Dunwoody City	Yes	Yes
Early County	Yes	Yes
East Dublin City	Yes	Yes
East Ellijay City	Yes	Yes
East Point City	No	No
Eastman City	Yes	No
Eatonton City	Yes	Yes
Echols County CG	Yes	No
Edgehill City	No	No
Edison City	No	No
Effingham County	No	Yes
Elbert County	Yes	Yes
Elberton City	Yes	Yes
Ellaville City	Yes	Yes
Ellenton City	Yes	Yes
Ellijay City	Yes	No
Emanuel County	Yes	Yes
Emerson City	Yes	Yes

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government	Filed FY2022 RLGF as Required	Filed FY2023 RLGF as Required	Government	Filed FY2022 RLGF as Required	Filed FY2023 RLGF as Required
Enigma City	No	No	Glenwood City	Yes	Yes
Ephesus City	Yes	Yes	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	Yes	Yes	Grady County	Yes	Yes
Fairmount City	Yes	No	Graham City	Yes	No
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	No	Griffin City	Yes	Yes
Flowery Branch City	Yes	Yes	Grovetown City	Yes	Yes
Floyd County	Yes	Yes	Gum Branch City	Yes	Yes
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	No
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	No
Georgetown-Quitman CG	Yes	Yes	Hawkinsville City	Yes	Yes
Gibson City	Yes	Yes	Hazlehurst City	Yes	Yes
Gillsville City	Yes	Yes	Heard County	Yes	No
Gilmer County	Yes	Yes	Helen City	Yes	Yes
Girard Town	Yes	Yes	Henry County	Yes	Yes
Glascocock County	Yes	Yes	Hephzibah City	Yes	Yes
Glennville City	Yes	Yes	Hiawassee City	Yes	Yes

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government	Filed FY2022 RLGF as Required	Filed FY2023 RLGF as Required	Government	Filed FY2022 RLGF as Required	Filed FY2023 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	No
Hiram City	Yes	Yes	LaFayette City	Yes	Yes
Hoboken City	Yes	Yes	LaGrange City	Yes	Yes
Hogansville City	Yes	Yes	Lake City	Yes	No
Holly Springs City	Yes	Yes	Lake Park City	Yes	Yes
Homeland City	Yes	Yes	Lakeland City	Yes	Yes
Homer Town	Yes	Yes	Lamar County	Yes	Yes
Homerville City	Yes	Yes	Lanier County	Yes	Yes
Hoschton City	Yes	Yes	Laurens County	Yes	Yes
Houston County	Yes	Yes	Lavonia City	Yes	Yes
Hull Town	No	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	No	No
Jakin City	Yes	Yes	Lincoln County	Yes	Yes
Jasper City	Yes	Yes	Lincolnton City	Yes	Yes
Jasper County	Yes	Yes	Lithonia City	Yes	No
Jeff Davis County	Yes	Yes	Locust Grove City	Yes	Yes
Jefferson City	Yes	Yes	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	No	Ludowici City	Yes	Yes
Johnson County	Yes	Yes	Lula City	Yes	Yes
Jones County	Yes	Yes	Lumber City	Yes	Yes
Jonesboro City	Yes	No	Lumpkin City	No	Yes
Junction City	No	No	Lumpkin County	Yes	Yes
Kennesaw City	Yes	Yes	Luthersville Town	Yes	Yes
Keysville City	No	No	Lyerly Town	Yes	Yes

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government	Filed FY2022 RLGF as Required	Filed FY2023 RLGF as Required	Government	Filed FY2022 RLGF as Required	Filed FY2023 RLGF as Required
Lyons City	Yes	Yes	Monticello City	Yes	No
Macon County	Yes	Yes	Montrose Town	No	No
Macon-Bibb County	Yes	Yes	Moreland Town	Yes	No
Madison City	Yes	No	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	No	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	No
Marshallville City	Yes	Yes	Mount Vernon City	Yes	No
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	No	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	No
Meriwether County	Yes	No	Nicholls City	Yes	Yes
Metter City	Yes	Yes	Nicholson Town	Yes	Yes
Midville City	No	No	Norcross City	Yes	No
Midway City	No	No	Norman Park City	Yes	Yes
Milan City	Yes	Yes	North High Shoals Town	Yes	Yes
Milledgeville City	Yes	Yes	Norwood City	Yes	Yes
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	Yes
Mitchell County	Yes	Yes	Ocilla City	Yes	No
Mitchell Town	Yes	Yes	Oconee City	No	Yes
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

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government	Filed FY2022 RLGF as Required	Filed FY2023 RLGF as Required	Government	Filed FY2022 RLGF as Required	Filed FY2023 RLGF as Required
Oliver City	No	Yes	Ranger Town	Yes	No
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	No	Reidsville City	Yes	Yes
Patterson City	Yes	No	Remerton City	Yes	Yes
Paulding County	Yes	Yes	Rentz City	Yes	Yes
Pavo City	Yes	Yes	Resaca Town	No	No
Peach County	Yes	Yes	Rest Haven City	Yes	No
Peachtree City	Yes	Yes	Reynolds City	Yes	Yes
Peachtree Corners City	Yes	Yes	Rhine Town	Yes	Yes
Pearson City	No	No	Riceboro City	No	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	No	No
Pickens County	Yes	Yes	Ringgold City	Yes	Yes
Pierce County	Yes	Yes	Riverdale City	Yes	Yes
Pike County	Yes	Yes	Roberta City	Yes	Yes
Pine Lake City	Yes	No	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	No	No	Rome City	Yes	Yes
Plains City	Yes	Yes	Roopville Town	Yes	Yes
Plainville City	Yes	Yes	Rossville City	Yes	Yes
Polk County	Yes	No	Roswell City	Yes	Yes
Pooler City	Yes	Yes	Royston City	Yes	Yes
Port Wentworth City	Yes	Yes	Rutledge City	Yes	Yes
Portal Town	No	No	Sale City	Yes	No
Porterdale Town	Yes	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	No
Putnam County	Yes	Yes	Savannah City	Yes	Yes
Quitman City	No	No	Schley County	Yes	Yes
Rabun County	Yes	Yes	Scotland City	Yes	No
Randolph County	Yes	Yes	Screven City	Yes	Yes

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government	Filed FY2022 RLGF as Required	Filed FY2023 RLGF as Required	Government	Filed FY2022 RLGF as Required	Filed FY2023 RLGF as Required
Screven County	Yes	Yes	Sylvania City	Yes	Yes
Seminole County	Yes	Yes	Sylvester City	Yes	Yes
Senoia City	Yes	Yes	Talbot County	Yes	Yes
Shady Dale City	Yes	Yes	Talbotton City	Yes	Yes
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	Yes	Tallahah Falls Town	Yes	Yes
Siloam Town	Yes	Yes	Talmo Town	Yes	Yes
Sky Valley City	Yes	Yes	Tarrytown City	Yes	No
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	Yes	Temple City	No	No
South Fulton City	Yes	No	Tennille City	Yes	Yes
Spalding County	Yes	Yes	Terrell County	Yes	Yes
Sparks Town	No	No	Thomas County	Yes	Yes
Sparta City	Yes	No	Thomaston City	Yes	No
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	Yes	No
Stewart County	Yes	Yes	Tignall Town	Yes	No
Stillmore City	Yes	No	Toccoa City	Yes	Yes
Stockbridge City	Yes	Yes	Toombs County	Yes	No
Stone Mountain City	Yes	No	Toomsboro City	Yes	Yes
Stonecrest City	Yes	Yes	Towns County	Yes	Yes
Sugar Hill City	Yes	Yes	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	No
Suwanee City	Yes	Yes	Turner County	Yes	No
Swainsboro City	Yes	Yes	Twiggs County	Yes	Yes
Sycamore City	Yes	Yes	Twin City	Yes	Yes

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government	Filed FY2022 RLGF as Required	Filed FY2023 RLGF as Required
Ty Ty City	Yes	Yes
Tybee Island City	Yes	Yes
Tyrone Town	Yes	Yes
Unadilla City	Yes	Yes
Union City	Yes	Yes
Union County	Yes	Yes
Union Point City	Yes	Yes
Upton County	Yes	Yes
Uvalda City	No	No
Valdosta City	Yes	Yes
Varnell City	Yes	Yes
Vernonburg Town	Yes	No
Vidalia City	Yes	Yes
Vidette Town	No	No
Vienna City	Yes	No
Villa Rica City	Yes	Yes
Waco Town	Yes	Yes
Wadley City	Yes	Yes
Waleska City	Yes	Yes
Walker County	Yes	Yes
Walnut Grove City	Yes	Yes
Walthourville City	No	No
Walton County	Yes	Yes
Ware County	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

Government	Filed FY2022 RLGF as Required	Filed FY2023 RLGF as Required
White City	No	No
White County	Yes	Yes
White Plains City	Yes	Yes
Whitesburg City	No	No
Whitfield County	Yes	Yes
Wilcox County	Yes	No
Wilkes County	Yes	Yes
Wilkinson County	Yes	Yes
Willacoochee City	No	No
Williamson City	Yes	Yes
Winder City	Yes	Yes
Winterville City	Yes	Yes
Woodbine City	No	No
Woodbury City	No	No
Woodland City	Yes	Yes
Woodstock City	Yes	Yes
Woodville City	No	No
Woolsey Town	Yes	Yes
Worth County	Yes	Yes
Wrens City	Yes	Yes
Wrightsville City	Yes	Yes
Yatesville Town	Yes	Yes
Young Harris City	Yes	Yes
Zebulon City	Yes	Yes

Appendix D: *Population Groups*

Population Group Key			
County and Consolidated Government		Municipality	
Group	Population	Group	Population
A	100,000 and up	A	50,000 and up
B	50,000 – 99,999	B	25,000 – 49,999
C	25,000 – 49,999	C	10,000 – 24,999
D	15,000 – 24,999	D	5,000 – 9,999
E	10,000 – 14,999	E	2,500 – 4,999
F	0 – 9999	F	1,000 – 2,499
G		G	500 – 999
H		H	0 – 499

Number of Governments in Each Population Group			
County and Consolidated Government		Municipality	
Group	Population	Group	Population
A	26	A	15
B	15	B	25
C	35	C	53
D	32	D	42
E	16	E	80
F	35	F	94
G		G	92
H		H	129

Government’s Population Group Designation		
Government Name	2023 Population	Population Group
Abbeville City	2,756	E
Acworth City	22,370	C
Adairsville City	4,960	E
Adel City	5,619	D
Adrian City	536	G
Ailey City	530	G
Alamo Town	3,108	E

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government Name	2023 Population	Population Group
Alapaha Town	552	G
Albany City	67,939	A
Aldora Town	87	H
Allenhurst City	714	G
Allentown City	233	H
Alma City	3,441	E
Alpharetta City	66,355	A
Alston Town	158	H
Alto Town	1,187	F
Ambrose City	287	H
Americus City	15,910	C
Andersonville City	295	H
Appling County	18,426	D
Arabi Town	741	G
Aragon City	2,304	F
Arcade Town	1,705	F
Argyle Town	544	G
Arlington City	1,083	F
Arnoldsville City	470	H
Ashburn City	4,226	E
Athens-Clarke CG	129,267	A
Atkinson County	8,261	F
Atlanta City	499,287	A
Attapulgus City	744	G
Auburn City	8,222	D
Augusta/Richmond CG	206,040	A
Austell City	8,351	D
Avalon Town	343	H
Avera City	224	H
Avondale Estates City	3,525	E
Bacon County	11,129	E
Baconton City	1,134	F
Bainbridge City	14,353	C
Baker County	2,830	F
Baldwin City	3,728	E
Baldwin County	43,669	C
Ball Ground City	2,665	E
Banks County	18,757	D

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government Name	2023 Population	Population Group
Barnesville City	6,070	D
Barrow County	86,982	B
Bartow County	111,153	A
Bartow Town	208	H
Barwick City	335	H
Baxley City	4,971	E
Bellville City	149	H
Ben Hill County	17,138	D
Berkeley Lake City	2,615	E
Berlin City	639	G
Berrien County	18,257	D
Bethlehem Town	660	G
Between Town	494	H
Bishop Town	484	H
Blackshear City	3,562	E
Blairsville City	816	G
Blakely City	5,276	D
Bleckley County	12,414	E
Bloomington City	2,983	E
Blue Ridge City	1,688	F
Bluffton Town	351	H
Blythe Town	863	G
Bogart City	1,298	F
Boston City	1,305	F
Bostwick City	398	H
Bowdon City	2,284	F
Bowersville Town	549	G
Bowman City	891	G
Brantley County	18,171	D
Braselton Town	14,139	C
Braswell Town	393	H
Bremen City	7,364	D
Brinson Town	173	H
Bronwood City	331	H
Brookhaven City	57,224	A
Brooklet City	2,295	F
Brooks County	16,285	D
Brooks Town	693	G
Broxton City	858	G

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government Name	2023 Population	Population Group
Brunswick City	15,248	C
Bryan County	46,681	C
Buchanan City	1,324	F
Buckhead Town	223	H
Buena Vista City	1,966	F
Buford City	17,611	C
Bulloch County	81,372	B
Burke County	24,427	D
Butler City	1,916	F
Butts County	26,074	C
Byromville Town	633	G
Byron City	5,839	D
Cadwell Town	538	G
Cairo City	10,067	C
Calhoun City	17,611	C
Calhoun County	5,528	F
Camak Town	425	H
Camden County	56,036	B
Camilla City	5,158	D
Candler County	10,972	E
Canon City	888	G
Canton City	34,587	B
Carl Town	178	H
Carlton City	329	H
Carnesville City	717	G
Carroll County	122,187	A
Carrollton City	27,058	B
Cartersville City	23,617	C
Catoosa County	68,356	B
Cave Spring City	1,148	F
Cecil City	435	H
Cedartown City	10,211	C
Centerville City	8,323	D
Centralhatchee Town	497	H
Chamblee City	30,369	B
Charlton County	12,711	E
Chatham County	298,143	A
Chatsworth City	4,857	E
Chattahoochee Hills City	3,537	E

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government Name	2023 Population	Population Group
Chattooga County	24,975	D
Chauncey City	324	H
Cherokee County	274,539	A
Chester Town	1,708	F
Chickamauga City	2,999	E
Clarkesville City	1,827	F
Clarkston City	14,560	C
Claxton City	2,439	F
Clay County	2,853	F
Clayton City	2,420	F
Clayton County	298,771	A
Clermont Town	1,316	F
Cleveland City	3,529	E
Climax City	230	H
Clinch County	6,722	F
Cobb County	769,152	A
Cobbtown City	560	G
Cochran City	4,815	E
Coffee County	43,161	C
Cohutta Town	1,018	F
Colbert City	667	G
College Park City	13,969	C
Collins City	520	G
Colquitt City	2,085	F
Colquitt County	45,907	C
Columbia County	159,638	A
Columbus/Muscogee CG	204,383	A
Comer City	1,928	F
Commerce City	7,684	D
Concord City	488	H
Conyers City	17,916	C
Cook County	17,363	D
Coolidge City	900	G
Cordele City	10,107	C
Cornelia City	4,813	E
Covington City	14,334	C
Coweta County	150,071	A
Crawford City	996	G
Crawford County	12,183	E

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government Name	2023 Population	Population Group
Crawfordville City	578	G
Crisp County	19,995	D
Culloden City	358	H
Cumming City	7,869	D
Cusseta-Chattahoochee CG	9,181	F
Cuthbert City	3,045	E
Dacula City	7,135	D
Dade County	16,196	D
Dahlonega City	7,194	D
Daisy City	442	H
Dallas City	14,440	C
Dalton City	34,402	B
Damascus City	333	H
Danielsville City	971	G
Danville Town	119	H
Darien City	1,260	F
Dasher City	1,212	F
Davisboro City	2,120	F
Dawson City	4,292	E
Dawson County	28,704	C
Dawsonville City	4,147	E
De Soto City	92	H
Dearing Town	640	G
Decatur City	24,470	C
Decatur County	29,118	C
Deepstep Town	136	H
DeKalb County	762,105	A
Demorest City	2,335	F
Denton City	321	H
Dexter Town	1,006	F
Dillard City	305	H
Dodge County	19,909	D
Doerun City	925	G
Donalsonville City	2,823	E
Dooling Town	37	H
Dooly County	11,026	E
Doraville City	10,738	C
Dougherty County	83,915	B
Douglas City	11,720	C

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government Name	2023 Population	Population Group
Douglas County	146,141	A
Douglasville City	36,284	B
Du Pont Town	194	H
Dublin City	16,023	C
Dudley City	711	G
Duluth City	31,958	B
Dunwoody City	51,563	A
Early County	10,683	E
East Dublin City	2,712	E
East Ellijay City	418	H
East Point City	38,233	B
Eastman City	5,624	D
Eatonton City	6,430	D
Echols County CG	3,705	F
Edgehill City	16	H
Edison City	1,330	F
Effingham County	67,265	B
Elbert County	19,725	D
Elberton City	4,691	E
Ellaville City	1,698	F
Ellenton City	306	H
Ellijay City	1,931	F
Emanuel County	22,961	D
Emerson City	1,716	F
Enigma City	1,423	F
Ephesus City	555	G
Eton City	961	G
Euharlee City	4,251	E
Evans County	10,740	E
Fairburn City	16,609	C
Fairmount City	1,218	F
Fannin County	25,605	C
Fargo City	470	H
Fayette County	120,689	A
Fayetteville City	19,364	C
Fitzgerald City	8,962	D
Flemington City	1,324	F
Flovilla City	1,013	F
Flowery Branch City	10,286	C

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government Name	2023 Population	Population Group
Floyd County	98,985	B
Folkston City	4,609	E
Forest Park City	19,619	C
Forsyth City	4,641	E
Forsyth County	260,062	A
Fort Gaines City	1,166	F
Fort Oglethorpe City	10,332	C
Fort Valley City	8,808	D
Franklin City	968	G
Franklin County	23,840	D
Franklin Springs City	1,086	F
Fulton County	1,068,507	A
Funston City	825	G
Gainesville City	44,051	B
Garden City	10,375	C
Garfield City	222	H
Gay Town	124	H
Geneva Town	96	H
Georgetown-Quitman CG	2,092	F
Gibson City	985	G
Gillsville City	315	H
Gilmer County	31,976	C
Girard Town	182	H
Glascocock County	2,913	F
Glennville City	5,199	D
Glenwood City	746	G
Glynn County	84,987	B
Good Hope City	479	H
Gordon City	2,186	F
Gordon County	58,336	B
Grady County	26,056	C
Graham City	618	G
Grantville City	3,220	E
Gray City	3,453	E
Grayson City	4,699	E
Greene County	19,586	D
Greensboro City	3,603	E
Greenville City	1,330	F
Griffin City	23,650	C

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government Name	2023 Population	Population Group
Grovetown City	16,516	C
Gum Branch City	293	H
Guyton City	2,574	E
Gwinnett County	966,972	A
Habersham County	46,948	C
Hagan City	1,466	F
Hahira City	3,404	E
Hall County	208,395	A
Hamilton City	1,911	F
Hampton City	8,491	D
Hancock County	8,630	F
Hapeville City	6,590	D
Haralson County	30,720	C
Haralson Town	221	H
Harlem City	3,793	E
Harris County	35,509	C
Harrison Town	444	H
Hart County	26,484	C
Hartwell City	4,523	E
Hawkinsville City	3,986	E
Hazlehurst City	4,072	E
Heard County	11,616	E
Helen City	470	H
Henry County	245,417	A
Hephzibah City	3,688	E
Hiawassee City	1,300	F
Higgston Town	400	H
Hiltonia City	475	H
Hinesville City	35,282	B
Hiram City	5,073	D
Hoboken City	913	G
Hogansville City	3,243	E
Holly Springs City	17,693	C
Homeland City	877	G
Homer Town	1,628	F
Homerville City	2,243	F
Hoschton City	3,700	E
Houston County	166,902	A
Hull Town	256	H

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government Name	2023 Population	Population Group
Ideal City	648	G
Ila City	490	H
Iron City	390	H
Irwin County	9,385	F
Irwinton City	563	G
Ivey City	962	G
Jackson City	5,648	D
Jackson County	80,640	B
Jacksonville City	130	H
Jakin City	189	H
Jasper City	4,374	E
Jasper County	15,345	D
Jeff Davis County	14,838	E
Jefferson City	14,249	C
Jefferson County	15,468	D
Jeffersonville City	895	G
Jenkins County	8,674	F
Jenkinsburg Town	346	H
Jersey City	146	H
Jesup City	9,863	D
Johns Creek City	82,115	A
Johnson County	9,192	F
Jones County	28,526	C
Jonesboro City	6,137	D
Junction City	354	H
Kennesaw City	33,627	B
Keysville City	360	H
Kingsland City	19,101	C
Kingston City	930	G
Kite City	221	H
LaFayette City	6,944	D
LaGrange City	31,479	B
Lake City	2,911	E
Lake Park City	962	G
Lakeland City	2,943	E
Lamar County	19,098	D
Lanier County	10,094	E
Laurens County	49,619	C
Lavonia City	2,508	E

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government Name	2023 Population	Population Group
Lawrenceville City	30,626	B
Leary City	321	H
Lee County	33,337	C
Leesburg City	3,509	E
Lenox Town	695	G
Leslie City	490	H
Lexington City	470	H
Liberty County	66,826	B
Lilburn City	14,939	C
Lilly City	173	H
Lincoln County	7,773	F
Lincolnton City	1,695	F
Lithonia City	2,614	E
Locust Grove City	9,931	D
Loganville City	14,878	C
Lone Oak Town	176	H
Long County	17,512	D
Lookout Mountain City	1,825	F
Louisville City	2,448	F
Lovejoy City	10,967	C
Lowndes County	119,055	A
Ludowici City	1,822	F
Lula City	2,903	E
Lumber City	1,113	F
Lumpkin City	815	G
Lumpkin County	33,931	C
Luthersville Town	920	G
Lyerly Town	535	G
Lyons City	4,217	E
Macon County	11,953	E
Macon-Bibb County	156,543	A
Madison City	4,714	E
Madison County	30,914	C
Manassas City	55	H
Manchester City	3,587	E
Mansfield City	381	H
Marietta City	61,773	A
Marion County	7,474	F
Marshallville City	990	G

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government Name	2023 Population	Population Group
Martin Town	324	H
Maxeys Town	348	H
Maysville Town	1,829	F
McCaysville City	1,571	F
McDonough City	30,056	B
McDuffie County	21,687	D
McIntosh County	11,187	E
McIntyre Town	720	G
McRae-Helena City	5,959	D
Meansville City	311	H
Meigs City	825	G
Menlo City	605	G
Meriwether County	20,757	D
Metter City	3,976	E
Midville City	350	H
Midway City	2,173	F
Milan City	727	G
Milledgeville City	16,873	C
Millen City	2,959	E
Miller County	5,873	F
Milner City	668	G
Milton City	41,305	B
Mitchell County	21,441	D
Mitchell Town	189	H
Molena City	658	G
Monroe City	15,336	C
Monroe County	28,919	C
Montezuma City	3,002	E
Montgomery County	8,675	F
Monticello City	2,668	E
Montrose Town	291	H
Moreland Town	660	G
Morgan City	1,878	F
Morgan County	20,614	D
Morganton City	266	H
Morrow City	6,519	D
Morven City	527	G
Moultrie City	14,545	C
Mount Airy Town	1,475	F

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government Name	2023 Population	Population Group
Mount Vernon City	2,080	F
Mount Zion City	2,284	F
Mountain City	1,027	F
Mountain Park City	823	G
Murray County	40,282	C
Nahunta City	1,168	F
Nashville City	4,918	E
Nelson City	1,015	F
Newborn Town	672	G
Newington Town	393	H
Newnan City	43,510	B
Newton City	489	H
Newton County	115,530	A
Nicholls City	3,484	E
Nicholson Town	1,899	F
Norcross City	17,669	C
Norman Park City	1,242	F
North High Shoals Town	751	G
Norwood City	229	H
Nunez City	129	H
Oak Park Town	462	H
Oakwood City	5,499	D
Ochlocknee Town	639	G
Ocilla City	3,233	E
Oconee City	248	H
Oconee County	42,788	C
Odum City	384	H
Offerman City	957	G
Oglethorpe City	1,069	F
Oglethorpe County	15,221	D
Oliver City	244	H
Omega City	1,058	F
Orchard Hill Town	150	H
Oxford City	1,945	F
Palmetto City	4,681	E
Parrott Town	90	H
Patterson City	849	G
Paulding County	174,292	A
Pavo City	647	G

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government Name	2023 Population	Population Group
Peach County	28,269	C
Peachtree City	38,977	B
Peachtree Corners City	42,184	B
Pearson City	1,978	F
Pelham City	3,465	E
Pembroke City	2,628	E
Pendergrass Town	2,261	F
Perry City	22,243	C
Pickens County	34,197	C
Pierce County	19,996	D
Pike County	19,540	D
Pine Lake City	915	G
Pine Mountain Town	1,343	F
Pinehurst City	515	G
Pineview Town	645	G
Pitts City	358	H
Plains City	713	G
Plainville City	339	H
Polk County	43,365	C
Pooler City	27,235	B
Port Wentworth City	11,997	C
Portal Town	653	G
Porterdale Town	1,291	F
Poulan City	707	G
Powder Springs City	17,414	C
Pulaski County	9,893	F
Pulaski Town	216	H
Putnam County	22,524	D
Quitman City	4,046	E
Rabun County	17,107	D
Randolph County	6,270	F
Ranger Town	82	H
Ray City	906	G
Rayle Town	112	H
Rebecca Town	291	H
Register Town	181	H
Reidsville City	2,541	E
Remerton City	1,430	F
Rentz City	280	H

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government Name	2023 Population	Population Group
Resaca Town	1,247	F
Rest Haven City	51	H
Reynolds City	1,051	F
Rhine Town	550	G
Riceboro City	935	G
Richland City	1,218	F
Richmond Hill City	17,408	C
Ridgelyville Town	85	H
Rincon City	11,152	C
Ringgold City	3,412	E
Riverdale City	14,866	C
Roberta City	1,235	F
Rochelle City	1,218	F
Rockdale County	94,293	B
Rockmart City	5,142	D
Rocky Ford City	309	H
Rome City	37,754	B
Roopville Town	408	H
Rossville City	3,981	E
Roswell City	92,577	A
Royston City	2,335	F
Rutledge City	1,134	F
Sale City	377	H
Sandersville City	5,673	D
Sandy Springs City	107,198	A
Santa Claus City	171	H
Sardis City	920	G
Sasser Town	267	H
Savannah City	147,546	A
Schley County	4,539	F
Scotland City	253	H
Screven City	652	G
Screven County	14,057	E
Seminole County	9,117	F
Senoia City	5,353	D
Shady Dale City	347	H
Sharon City	53	H
Sharpsburg Town	335	H
Shellman City	901	G

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government Name	2023 Population	Population Group
Shiloh City	676	G
Siloam Town	283	H
Sky Valley City	590	G
Smithville City	303	H
Smyrna City	56,285	A
Snellville City	21,203	C
Social Circle City	5,113	D
Soperton City	2,901	E
South Fulton City	109,157	A
Spalding County	68,215	B
Sparks Town	2,225	F
Sparta City	1,827	F
Springfield City	2,874	E
St. Marys City	18,805	C
Stapleton City	333	H
Statesboro City	33,705	B
Statham City	2,902	E
Stephens County	26,842	C
Stewart County	4,978	F
Stillmore City	600	G
Stockbridge City	35,475	B
Stone Mountain City	6,639	D
Stonecrest City	59,917	A
Sugar Hill City	25,285	B
Summertown City	220	H
Summerville City	4,406	E
Sumner Town	465	H
Sumter County	29,174	C
Sunny Side City	224	H
Surrency Town	223	H
Suwanee City	21,811	C
Swainsboro City	7,561	D
Sycamore City	1,124	F
Sylvania City	2,621	E
Sylvester City	5,557	D
Talbot County	5,753	F
Talbotton City	790	G
Taliaferro County	1,740	F
Talking Rock Town	89	H

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government Name	2023 Population	Population Group
Tallapoosa City	3,234	E
Tallulah Falls Town	273	H
Talmo Town	361	H
Tarrytown City	105	H
Tattnall County	24,215	D
Taylor County	7,786	F
Taylorville Town	392	H
Telfair County	12,174	E
Temple City	5,655	D
Tennille City	1,605	F
Terrell County	8,941	F
Thomas County	45,696	C
Thomaston City	9,798	D
Thomasville City	18,720	C
Thomson City	6,824	D
Thunderbolt Town	2,552	E
Tift County	41,322	C
Tifton City	17,140	C
Tiger Town	384	H
Tignall Town	981	G
Toccoa City	9,173	D
Toombs County	26,943	C
Toombsboro City	511	G
Towns County	12,739	E
Trenton City	2,061	F
Treutlen County	6,387	F
Trion Town	2,215	F
Troup County	69,821	B
Tucker City	37,022	B
Tunnel Hill City	1,122	F
Turin Town	347	H
Turner County	8,915	F
Twiggs County	7,869	F
Twin City	1,983	F
Ty Ty City	581	G
Tybee Island City	3,121	E
Tyrone Town	7,803	D
Unadilla City	3,057	E
Union City	27,300	B

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government Name	2023 Population	Population Group
Union County	25,598	C
Union Point City	1,745	F
Upton County	27,856	C
Uvalda City	494	H
Valdosta City	55,222	A
Varnell City	2,623	E
Vernonburg Town	130	H
Vidalia City	10,762	C
Vidette Town	153	H
Vienna City	2,879	E
Villa Rica City	17,798	C
Waco Town	685	G
Wadley City	1,991	F
Waleska City	767	G
Walker County	68,449	B
Walnut Grove City	1,594	F
Walthourville City	3,770	E
Walton County	100,361	A
Ware County	35,958	C
Warm Springs City	568	G
Warner Robins City	81,438	A
Warren County	5,175	F
Warrenton City	1,788	F
Warwick City	660	G
Washington City	3,700	E
Washington County	19,893	D
Watkinsville City	3,151	E
Waverly Hall Town	734	G
Waycross City	13,813	C
Wayne County	30,519	C
Waynesboro City	5,700	D
Webster County Unified	2,348	F
West Point City	3,501	E
Wheeler County	7,434	F
Whigham City	539	G
White City	755	G
White County	28,454	C
White Plains City	177	H
Whitesburg City	439	H

FY2023 FINANCIAL HIGHLIGHTS REPORT

Government Name	2023 Population	Population Group
Whitfield County	103,118	A
Wilcox County	8,784	F
Wilkes County	9,553	F
Wilkinson County	8,795	F
Willacoochee City	1,430	F
Williamson City	710	G
Winder City	18,847	C
Winterville City	2,245	F
Woodbine City	1,006	F
Woodbury City	962	G
Woodland City	303	H
Woodstock City	36,297	B
Woodville City	210	H
Woolsey Town	253	H
Worth County	20,575	D
Wrens City	2,048	F
Wrightsville City	3,479	E
Yatesville Town	402	H
Young Harris City	1,087	F
Zebulon City	1,711	F

Appendix E:

Endnotes

1: 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 FY2022 and FY2023 were submitted with audited information.

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

3: 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.

4: 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.

5: 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.

6: Population used in this calculation is the American Community Survey 5 Year Estimates for 2023 from the U.S. Census Bureau's website. Georgia's population for 2023 was listed at 10,822,590.

7: The RLGf information is updated as of January 9th, 2024. As governments continue to turn in RLGfs, this data may change and may explain any differences seen in the data year to year. All governments that did not report during either year were excluded from calculations for the portrayed year.