FORM **F-65 (GA-2A)**
(1-22-2004)
STATE OF GEORGIA
DEPARTMENT OF COMMUNITY AFFAIRS

2004 REPORT OF LOCAL GOVERNMENT FINANCES
GEORGIA MUNICIPALITIES

RETURN TO

Department of Community Affairs
P.O. Box 95068
Atlanta, GA 30347-0068

(Please correct any error in name, address, and ZIP Code)

IMPORTANT – Please provide the data for your fiscal year that ended between July 1, 2003 and June 30, 2004. In the space to the right, mark an (X) in the appropriate box to indicate the ending month of your government's fiscal year (12 month accounting period) and report data for this period only. Use the fiscal year called for by the instructions even though data from a more recent year may be available.

2003	2004
☐ July	☐ January
☐ August	☐ February
☐ September	☐ March
☐ October	☐ April
☐ November	☐ May
☐ December	☐ June

GENERAL INSTRUCTIONS

- Do not include entries in shaded areas
- Answer ONLY questions that apply to your government
- Report on same basis as accounting system
- Use your audit, if available
- Whole dollars – No Cents
- For help contact Charles Dunlap on 404–679–4996

Part I — TAX REVENUES — ALL FUNDS	Fiscal year collections *Omit cents*	
Section A — PROPERTY TAXES		
Real and personal property taxes	$	101
FIFA, penalties, interest, cost		102
Public utilities taxes		103
Motor vehicle taxes		104
Mobile home taxes		105
Intangible taxes (regular and recording)		106
Railroad equipment tax		107
Tax collection fees retained by tax collector for your government		108
Total Section A – *Sum of lines 101–108*	$	109
Section B — SALES TAXES		
Local option sales tax	$	110
MARTA tax (DeKalb and Fulton counties ONLY)		111
Special purpose sales tax		112
Total Section B – *Sum of lines 110–112*	$	113
Section C — EXCISE AND SPECIAL USE TAXES		
Alcoholic beverages taxes — beer, wine, liquor and mixed drinks – ***Attach Schedule***	$	114
Insurance premiums tax		115
Hotel/motel tax		116
Franchise payments taxes		117
Other excise and special use taxes – ***Attach list***		118
Total Section C – *Sum of lines 114–118*	$	119
Section D — LICENSES, PERMITS, AND FEES		
Business licenses and occupational taxes		120
Alcoholic beverage licenses	$	121
Building permits		122
Other licenses, permits and fees – ***Attach list***		123
Total Section D – *Sum of lines 120–123*	$	124
TOTAL PART I – ***Sum of lines 109 + 113 + 119 + 124***	$	125

PLEASE RETURN TO DCA BY JUNE 30, 2004

A	B	C	D	E	F	G	H	I	J	K	L

Part II — INTERGOVERNMENTAL REVENUE — ALL FUNDS

Start up grants for utility systems should be reported here

PURPOSE FOR WHICH RECEIVED	From State (a)	From other local governments (b)		From Federal government (directly) (c)
		Govt ID No.	Amount	
Payment in lieu of taxes	$ 201	202	$ 203	$ 204
General public purpose grants	205	206	207	208
Capital outlay grants	209	210	211	212
Fuel oil and road mileage	213	214	215	216
Road, street, and bridge funds (DOT Contracts)	217	218	219	220
Water/wastewater grants	221	222	223	224
Solid waste grants	225	226	227	228
Revenues of county board of health	229	230	231	232
Crime and corrections grants	233	234	235	236
Community Development Block Grants	237	238	239	240
Public welfare grants	241	242	243	244
Real estate transfer tax	245	246	247	248
Other intergovernmental revenue – ***Attach list***	249	250	251	252
TOTAL PART II	253 $	254	255 $	256 $
General revenue sharing	257	258	259	260
Physical health and mental health grants*	$ 261	262	263	264

**Data provided to DCA by Department of Human Resources, please do not make an entry*

Part III — SERVICE CHARGES AND OTHER REVENUES – ALL FUNDS

	Fiscal year collections *Omit cents*
Section A — SERVICE CHARGES	
Parking facilities and meters	$ 301
Parks and recreation charges	302
Ambulance charges	303
Hospital charges	304
Garbage and trash collection charges	305
Landfill fees	306
Special assessments	307
Fire service subscription fees	308
Other service charges – ***Attach list***	309
Total Section A – *Sum of lines 301–309*	310 $
Section B — OTHER REVENUES	
Interest earnings on investments	$ 311
Fines, forfeits and court fees	312
Fee collections of county officers	313
Receipts from sale of materials and surplus equipment	314
Receipts from sale of real property (land and buildings)	315
Rents and royalties	316
Cemetery fees	317
All additional revenues – ***Attach list***	318
Total Section B – *Sum of lines 311–318*	319 $

Part IV — REVENUES FROM PUBLIC UTILITY SYSTEMS AND OTHER ENTERPRISE FUNDS

Please consult the instructions on dependent agencies before completing part IV.
If an entry is made in part VI under any enterprise fund category, a corresponding entry should be made for that fund under the revenue category in part IV.
If government has more than one other enterprise fund (column (f)), please attach a schedule.

SYSTEM REVENUES	Water and sewer system (a)	Electric supply system (b)	Gas supply system (c)	Airport (d)	Solid waste system (e)	Other enterprise funds ***Specify*** (f)
Operating revenue	$ 350	$ 353	$ 356	$ 359	$ 362	$ 365
Other revenue	351	354	357	360	363	366
TOTAL PART IV	352 $	355 $	358 $	361 $	364 $	367 $

NOTES

Part V — EXPENDITURES FROM GOVERNMENTAL FUNDS (DO NOT INCLUDE ENTERPRISE FUNDS)

Report expenditures from ALL GOVERNMENTAL FUNDS EXCEPT:

1. Principal and interest on debt – *Report in Part X*
2. Enterprise funds or Public Utility Systems, if reported in part VI
3. Inter-fund transfers

Report expenditures from Federal revenue sharing funds in columns (d) and (e).
Expenditures reported in columns (d) and (e) should also be reported in columns (a), (b), and (c), as well.
Expenditures from revenue sharing funds for public utility systems should also be reported in part VI.
Expenditures should include all salaries and benefits.

FUNCTION OR PURPOSE OF EXPENDITURE	Current operations (a)	Purchase of equipment, land, and structures (b)	Construction (c)	Actual revenue sharing expenditures	
				Current (d)	Capital (e)
General administration and support services	401 $	402 $	403 $	$	$
Financial administration	404	405	406		
Tax commissioner	407	408	409		
Tax assessor/appraiser	410	411	412		
General government buildings	413	414	415		
Building inspection and regulation	416	417	418		
Superior court	419	420	421		
State court	422	423	424		
Juvenile and magistrate court	425	426	427		
Probate court	428	429	430		
Clerk of courts	431	432	433		
Municipal court	434	435	436		
Sheriff's department	437	438	439		
Police department	440	441	442		
Correctional institute	443	444	445		
Jail	446	447	448		
Fire department	449	450	451		
Ambulance service	452	453	454		
Highways and streets – *Do not include drainage*	455	456	457		
Parking facilities and meters	458	459	460		
County or municipal hospital	461	462	463		
Payments to other hospitals	464	465	466		
Public health	467	468	469		
Public welfare and social services	470	471	472		
Parks and recreation	473	474	475		
Education (expend. by gen. govt.)	476	477	478		
Community development	479	480	481		
Natural resources	482	483	484		
Garbage and trash collection	485	486	487		
Garbage and trash disposal (landfill, etc.)	488	489	490		
Libraries	491	492	493		
General insurance	494	495	496		
Drainage	497	498	499		
Public utility systems	500	501	502		
Legal fees	503	504	505		
Other expenditures – ***Attach list***	506	507	508		
TOTAL PART V	509 $	510 $	511 $		
Physical and mental health grants	512 $	513 $	514 $		

Part VI — EXPENDITURES FOR PUBLIC UTILITY SYSTEMS AND OTHER ENTERPRISE FUNDS

Please consult the instructions on dependent agencies before completing part VI.
If an entry is made in part VI under any enterprise fund category, a corresponding entry should be made for that fund under the revenue category in part IV.
If government has more than one other enterprise fund (column (f)), ***Please attach a schedule.***

SYSTEM EXPENDITURES	Water and sewer system (a)	Electrical supply system (b)	Gas supply system (c)	Airport (d)	Solid waste system (e)	Other enterprise funds ***Attach list*** (f)
Current operations	550 $	555 $	560 $	565 $	570 $	575 $
Purchase of equipment, land, and structures	551	556	561	566	571	576
Construction	552	557	562	567	572	577
Interest expenditures	553	558	563	568	573	578
TOTAL PART VI	554 $	559 $	564 $	569 $	574 $	579 $

Part VII — PERSONNEL EXPENDITURES

Reported salaries and wages and employee benefits should also be included under part V, columns (a) and (c).
Report gross salaries and wages before withholdings are deducted – Use W-2 totals if appropriate.

	Expenditures *Omit cents*
Employee benefits	$ 580
Salaries and wages for current operations	581
Salaries and wages for construction	582
TOTAL PART VII – *Sum of lines 580 + 581 + 582*	583 $

Part VIII — INTERGOVERNMENTAL PERSONNEL EXPENDITURES

Report salaries and wages and employee benefits mentioned above that are paid to other governments for shared or joint employees
Report gross salaries and wages before withholdings are deducted

	Government ID number	Expenditures *Omit cents*
Employee benefits	584	$ 585
Salaries and wages for current operations	586	587
Salaries and wages for construction	588	589
TOTAL PART VIII		590 $

Part IX — INTERGOVERNMENTAL EXPENDITURES

Include amounts paid on a reimbursement or cost-sharing basis. These expenditures should also be included in part V.

FUNCTION OR PURPOSE OF EXPENDITURE	AMOUNT PAID TO			
	State (a)	Other local governments (b)		Authorities or special districts (c)
		Govt ID No.	Amount	
Parks and recreation	$ 700	701	$ 702	$ 703
Jails	704	705	706	707
Fire protection	708	709	710	711
Police protection	712	713	714	715
Public health	716	717	718	719
Hospitals	720	721	722	723
Libraries	724	725	726	727
Public welfare	728	729	730	731
Garbage and trash collection	732	733	734	735
Garbage and trash disposal	736	737	738	739
Highways, streets, and drainage	740	741	742	743
Water/sewer system	744	745	746	747
Electric supply system	748	749	750	751
Gas supply system	752	753	754	755
Public transit	756	757	758	759
Airport	760	761	762	763
Other purposes – ***Attach list***	764	765	766	767
TOTAL PART IX	768 $	769	770 $	771 $

Part X — DEBT OUTSTANDING, ISSUED, RETIRED DURING FISCAL YEAR

Section A — REVENUE BOND DEBT (INCLUDING EARNINGS OF AN ENTERPRISE FUND)

PURPOSE OF DEBT	Dollar amount outstanding at beginning of fiscal year (a)	During fiscal year		Dollar amount outstanding at end of fiscal year (d)	Dollar amount of interest paid during fiscal year (e)
		Dollar amount issued (b)	Dollar amount retired (c)		
Water/sewer	$ 801	$ 802	$ 803	$ 804	$ 805
Gas utility system	806	807	808	809	810
Electric utility system	811	812	813	814	815
Industrial revenue bonds	816	817	818	819	820
Public transit system	821	822	823	824	825
Airport	826	827	828	829	830
Parks and recreation facilities	831	832	833	834	835
Solid waste system	836	837	838	839	840
All other* ***Attach itemized list***	841	842	843	844	845
Total Section A	846 $	847	848 $	849 $	850 $

**All other includes bond handling costs; please attach itemized list.*

PART X CONTINUED ON PAGE 5

Part X — DEBT OUTSTANDING, ISSUED, RETIRED DURING FISCAL YEAR — Continued

Section B — GENERAL OBLIGATION BOND DEBT

PURPOSE OF BONDS	Dollar amount outstanding at beginning of fiscal year (a)	During fiscal year: Dollar amount issued (b)	During fiscal year: Dollar amount retired (c)	Dollar amount outstanding at end of fiscal year (d)	Dollar amount of interest paid during fiscal year (e)
Water/sewer	$ 900	$ 901	$ 902	$ 903	$ 904
Education (issued by general government)	905	906	907	908	909
Law enforcement and corrections	910	911	912	913	914
Jails	915	916	917	918	919
Fire protection	920	921	922	923	924
Public buildings	925	926	927	928	929
Highways, streets and drainage	930	931	932	933	934
Parks and recreation facilities	935	936	937	938	939
Multi-purpose	940	941	942	943	944
Solid waste system	945	946	947	948	949
All other* ***Attach itemized list***	950	951	952	953	954
Total Section B	955 $	956 $	957 $	958 $	959 $

Section C — OTHER LONG-TERM DEBT (GEFA, EPA, EPD, FHA, FmHA, SRF, etc.)

PURPOSE OF DEBT	Dollar amount outstanding at beginning of fiscal year (a)	During fiscal year: Dollar amount issued (b)	During fiscal year: Dollar amount retired (c)	Dollar amount outstanding at end of fiscal year (d)	Dollar amount of interest paid during fiscal year (e)
Water/sewer	$ 1000	$ 1001	$ 1002	$ 1003	$ 1004
Education (issued by general government)	1005	1006	1007	1008	1009
Law enforcement and corrections	1010	1011	1012	1013	1014
Jails	1015	1016	1017	1018	1019
Fire protection	1020	1021	1022	1023	1024
Public buildings	1025	1026	1027	1028	1029
Highways, streets and drainage	1030	1031	1032	1033	1034
Parks and recreation facilities	1035	1036	1037	1038	1039
Multi-purpose	1040	1041	1042	1043	1044
Solid waste system	1045	1046	1047	1048	1049
All other* ***Attach itemized list***	1050	1051	1052	1053	1054
Total Section C	1055 $	1056 $	1057 $	1058 $	1059 $

Section D — LEASE PURCHASE (INCLUDING ACCG and GMA)

PURPOSE OF DEBT	Dollar amount outstanding at beginning of fiscal year (a)	During fiscal year: Dollar amount issued (b)	During fiscal year: Dollar amount retired (c)	Dollar amount outstanding at end of fiscal year (d)	Dollar amount of interest paid during fiscal year (e)
Water/sewer	$ 1100	$ 1101	$ 1102	$ 1103	$ 1104
Education (issued by general government)	1105	1106	1107	1108	1109
Law enforcement and corrections	1110	1111	1112	1113	1114
Jails	1115	1116	1117	1118	1119
Fire protection	1120	1121	1122	1123	1124
Public buildings	1125	1126	1127	1128	1129
Highways, streets and drainage	1130	1131	1132	1133	1134
Parks and recreation facilities	1135	1136	1137	1138	1139
Multi-purpose	1140	1141	1142	1143	1144
Solid waste system	1145	1146	1147	1148	1149
All other* ***Attach itemized list***	1150	1151	1152	1153	1154
Total Section D	1155 $	1156 $	1157 $	1158 $	1159 $

**All other includes bond handling costs; please attach itemized list.*

PART X CONTINUED ON PAGE 6

Part X — DEBT OUTSTANDING, ISSUED, RETIRED DURING FISCAL YEAR — Continued

Section E — SHORT-TERM DEBT (LESS THAN 1 YEAR)

	Amount *Omit cents*	
Amount outstanding at beginning of fiscal year	$	1200
Amount issued during fiscal year		1201
Amount retired during fiscal year		1202
Amount outstanding at end of fiscal year		1203
Interest paid on short-term debt this fiscal year		1204

Part XI — CASH AND INVESTMENT ASSETS AT THE END OF FISCAL YEAR

	Held in sinking funds (a)	Held in bond funds (b)	Held in general and all other funds (c)
1. Amount held at end of previous fiscal year	1210 $	1211 $	1212 $
2. Cash and deposits – cash on hand and demand deposits, CDs and time or savings deposits	1213 $	1214 $	1215 $
3. Federal securities – obligations of U.S. Treasury, including short-term notes	1216	1217	1218
4. Federal agency securities	1219	1220	1221
5. State and local government agencies	1222	1223	1224
6. Other securities	1225	1226	1227
TOTAL PART XI – *Sum of lines 2–6*	1228 $	1229 $	1230 $

Part XII — AUTHORITIES, BOARDS, COMMISSIONS, AND SPECIAL DISTRICTS

Please list below the names of all authorities, boards, commissions, and special districts whose finances are included in this report.

WHAT HAPPENS TO THIS INFORMATION?

Each year the Georgia Department of Community Affairs collects this information from you. At the Federal level the Census Bureau uses it to prepare national reports on local government finance.

- To prepare an annual *Highlights* of Local Government Finance in Georgia, as required by Georgia law;
- To provide your local government with data, both your own and that of other communities, to help you analyze your finances;
- To prepare annual *Municipal and County Fiscal Planning Guides*, available free to all local governments on request;
- To prepare information reports on key issues in local finance; and
- To prepare a common data base for the use of local and state officials.

Your cooperation is very much appreciated. Please contact DCA's Office of Research and Communications for further information about the services and publications listed above.

CHECKLIST

- Have you completed all entries that apply to your government?
- Have you attached itemized lists where appropriate?
- Have you marked the ending month of your government's fiscal year?
- Have you left all shaded areas blank?

Part XIII — CERTIFICATION — This is to certify that the data contained in this report are accurate to the best of my knowledge.

a. Name of government	Name of chief elected official – *Print or type (Name, official title)*		
b. Signature of chief elected official		Date	
c. Telephone number	Area code	Number	Extension
d. Person to contact – *Print or type (Name and title)*		**e.** Office hours	
f. Telephone number	Area code	Number	Extension