

Conclusion

The report provides a feasibility analysis for the potential City of Buckhead. The report focuses on the revenue and expenditures of the potential new city and offers evidence based on currently available data on the fiscal viability of this new city. The report does not address other criteria that are also important to the new city including social, political, and governance issues. Valdosta State University and the Center for South Georgia Regional Impact do not provide any normative judgment on whether or not the City of Buckhead should incorporate; however, we state our findings with regard to the financial viability of the new city.

It is important to note the limitations of these types of studies. They cannot predict every possible variable that may occur in the future with a potential impact on the costs of government. Additionally, the study is not intended to be a model budget for a new city. A newly elected city council will endeavor to represent their constituencies and will have a set of priorities that may impact both taxing and spending patterns.

Based on our analysis, we find estimated revenues of \$203.5 million exceed likely expenditures for the services identified to be provided, estimated at \$89.8 million, and therefore have concluded that the City of Buckhead is likely fiscally feasible.

UNIFORM CHART OF ACCOUNTS

FOR LOCAL GOVERNMENTS IN GEORGIA




As required by the Georgia General Assembly (O.C.G.A. §36-81-3(e))

Adopted and approved by:
Georgia Department of Community Affairs
Georgia Department of Audits and Accounts

Prepared in cooperation with:
Association County Commissioners of Georgia (ACCG) and
Georgia Municipal Association (GMA), with assistance from
the Carl Vinson Institute of Government at the University of Georgia

ATTACHMENT B – 2020Atlanta RLGF

 Georgia Department of Community Affairs Office of Research		Report of Local Government Finances COUNTIES, MUNICIPALITIES, AND CONSOLIDATED GOVERNMENTS		For FY2020 or later ONLY (Updated to UCOA 4th Edition) F-16 (GA-2A) (May 2020)
This spreadsheet is a duplicate of the actual RLGF form submitted by this government for their Fiscal Year ended in the Month/Year shown below. DCA cannot certify the accuracy of the report figures submitted.				
If you have questions about the Report of Local Government Finances program or processes, please contact DCA.Research@dca.ga.gov.				
PAGE 1	Atlanta City	2060002		
IMPORTANT - In the light blue blocks to the right, please indicate the fiscal year covered by this Report. Both the month and year are required.				
If the fiscal year end MONTH selected on this report is different from the fiscal year end MONTH on the previous year's report, change the "No" to "Yes" in this block.		No	Fiscal Year Ended June 30	
If the fiscal period for this Report is for a number of months other than a standard 12 month period, please change the "12" to the appropriate number of months being reported.		12	2020	
Note: All blue-shaded \$ value blocks on any page of this form MUST show 0 or higher; do NOT leave such blocks blank or enter text.				
Part I - TAX REVENUES -- ALL FUNDS		LINK TO: UCOA ? Use Audit figures if available Must Enter 0 or Greater		
Section A - GENERAL PROPERTY TAXES		UCOA CODE REFERENCE(S)*		
Real Property Taxes, Current Year	31.1100	\$422,473,000		
Real Property Taxes, Current Year -- Public Utility	31.1110	\$111,800,000		
Real Property Taxes, Current Year -- Timber Taxes	31.1120	\$0		
Real Property Taxes, Current Year -- Other	31.1190	\$0		
Real Property Taxes - Prior Year	31.1200	\$0		
Personal Property Taxes - Current Year	31.1300	\$0		
Personal Property Taxes - Prior Year	31.1400	\$0		
Personal Property Tax, Current Year -- Motor Vehicle Taxes	31.1310	\$743,000		
Personal Property Tax, Current Year -- Title Ad Valorem Tax (TAVT)	31.1315	\$8,870,000		
Personal Property Tax, Current Year -- ALT. Apportioned Vehicles (AAVT)	31.1316	\$0		
Personal Property Tax, Current Year -- Mobile Home Taxes	31.1320	\$0		
Personal Property Tax, Current Year -- Intangibles (Recording Tax)	31.1340	\$7,980,000		
Personal Property Tax, Current Year -- Railroad Equipment Tax	31.1350	\$0		
Personal Property Tax, Current Year -- Other	31.1390	\$0		
Penalties & Interest on Delinquent Taxes	31.9000	\$0		
Total Section 1A		\$551,664,000		
Section B - GENERAL SALES AND USE TAXES				
Local Option Sales Tax (LOST)	31.3100	\$110,770,000		
Special Purpose Local Option Sales Tax (SPLOST) - (For County Use Only)	31.3200	\$0		
Local Option Sales Tax - Homestead (HOST)	31.3300	\$0		
Special Purpose Local Option Sales Tax (TSPLOST1 - Regional/Multi-County)	31.3400	\$57,360,000		
Special Purpose Local Option Sales Tax (TSPLOST2 - Single County)	31.3500 - Formerly 31.3900A	\$0		
Municipal Option Sales Tax (MOST) - (Atlanta City Only)	31.3900B	\$0		
Local Option Sales Tax (O-LOST) - (Columbus/Muscogee Only)	31.3900C	\$0		
MARTA Sales Tax (DeKalb/Fulton/Clayton Counties Only)	31.3900D	\$0		
Total Section 1B		\$168,130,000		
Section C - EXCISE OR SELECTIVE SALES AND USE TAXES OR FEES				
Intangible - Real Estate Transfer Tax	31.1600	\$0		
Franchise Taxes - Electric	31.1710	\$0		
Franchise Taxes - Water	31.1720	\$0		
Franchise Taxes - Natural Gas	31.1730	\$0		
Franchise Taxes - Sanitation	31.1740	\$0		
Franchise Taxes - Cable Television	31.1750	\$0		
Franchise Taxes - Telephone	31.1760	\$0		
Franchise Taxes - Other (Attach List on "Attachments" Page)	31.1790	\$0		
Hotel/Motel Excise Tax	31.4100	\$54,400,000		
Alcoholic Beverage Excise Taxes - Beer & Wine	31.4200	\$0		
Alcoholic Beverage Excise Tax - Distilled Spirits	31.4250 - Formerly 31.4200B	\$0		
Alcoholic Beverage Excise 3% Taxes - Mixed Drinks - Private Clubs	31.4300A	\$0		
Alcoholic Beverage Excise 3% Taxes - Mixed Drinks - Other	31.4300B	\$0		
Excise Tax on Rental Motor Vehicles	31.4400	\$0		
Excise Tax on Energy Used in Manufacturing	31.4500	\$0		
Business and Occupation Taxes	31.6100	\$0		
Insurance Premiums Tax	31.6200	\$0		
Financial Institutions Taxes	31.6300	\$0		
Other Selective Sales and Use Taxes (Attach List)	31.4900 - Include 31.4600 in Amount	\$0		
Other Taxes (Attach List)	31.8000	\$0		
Total Section 1C		\$54,400,000		
Section D - LICENSES, PERMITS, AND FEES		* Attach List where multiple amounts are included		
Alcoholic Beverage License Fees	32.1100 - Include 32.1110 - 32.1180 in Amount	\$0,035,000		
General Business Licenses	32.1200 - Include 32.1210 - 32.1900 in Amount	\$68,427,000		
Non-Business Licenses and Permits	32.2200 - Include 32.2200 - 32.2230 in Amount	\$10,008,750		
Non-Business Licenses - Other (Attach List)	32.2900 - Include 32.2300 - 32.2990 in Amount	\$0		
Regulatory Building Permits / Inspection Fees	32.3100 - Include 32.3110 - 32.3180 in Amount	\$30,890,000		
Regulatory Fees - Other (Attach List)	32.3900 - Include 32.3300-32.3900 in Amount	\$0		
Penalties and Interest on Delinquent Licenses and Permits	32.4000 - Include 32.4100-32.4590 in Amount	\$1,986,000		
Total Section 1D		\$120,135,750		
TOTAL PART I (Sum of Sections 1A through 1D)		\$894,329,750		

Reports are due within six months from your government's Fiscal Year End Date
(Example: Government with June 30 FYE is due Dec. 31 of the same year; Sept 30 FYE is due March 31 of the following year).

Part II -- INTERGOVERNMENTAL REVENUES -- ALL FUNDS

*All LOST Revenue should be reported as 31.3100 on Page 1

PURPOSE FOR WHICH RECEIVED

	UCOA CODE	From the State of Georgia (a)	From other Local Governments (b)	From Federal Government (c)
Payment in Lieu of Taxes	33.8000 / 33.3000	\$0	\$0	\$0
Local Maintenance Improvement Grants (LMIG)	33.4000	\$4,502,000		
Forest Land Protection (FLPA) Grants	33.5200	\$0	\$0	\$0
Water/Wastewater Grants	33.6000	\$75,000		\$0
Solid Waste Grants	33.XXXX	\$150,000		\$0
Revenues of County Board of Health	33.XXXX	\$0	\$0	\$0
Crime and Corrections Grants	33.XXXX	\$0		\$0
Community Development Block Grants	33.1000	\$0		\$6,574,000
Public Welfare Grants	33.XXXX	\$0		\$0
SPLOST Distribution - Municipalities Only	33.7100		\$479,000	
Other Intergovernmental Revenues - <i>Attach List</i>	33.9999	\$3,631,000	\$0	\$39,978,000
Total Part II		\$8,358,000	\$479,000	\$46,552,000

Part III -- SERVICE CHARGES AND OTHER REVENUES -- ALL FUNDS**Section A -- SERVICE CHARGES****UCOA CODE REFERENCE(S)****Attach List where
multiple amounts
are included

General Government - Court Fees and Charges	34.1100 - Include 34.1110 - 34.1200 in Amount	\$0
General Government - Planning/Development Fees	34.1300 - Include 34.1310 - 34.1390 in Amount	\$0
General Government - Other	34.1400 - Include 34.1400 - 34.1940 in Amount	\$6,976,000
Public Safety - Police Protection Services	34.2100 - Include 34.2100 - 34.2130 in Amount	\$13,307,000
Public Safety - Fire Protection Services	34.2200 - Include 34.2210 in Amount	\$1,044,000
Public Safety - Jail Detention & Correction Services	34.2300 - Include 34.2310 - 34.2330 in Amount	\$0
Public Safety - E-911 Charges	34.2500	\$7,000
Public Safety - E-911 Prepaid Cellular Fees	34.2510	\$1,893,000
Public Safety - Ambulance Fees	34.2600	\$0
Streets and Public Improvements	34.3000	\$19,454,000
Special Assessments	34.3200 - Include 34.3210 - 34.3220 in Amount	\$0
State Road Maintenance	34.3300	\$0
Other Streets and Public Improvement Fees	34.3900	\$0
Total Section 3A		\$42,681,000

Section B -- OTHER REVENUES

Animal Control and Shelter Fees	34.6110	\$0
Substance Abuse Treatment Fees	34.6510	\$0
Culture and Recreation Fees and Charges	34.7000	\$4,870,000
Other Charges For Services	34.9000 - Include 34.9100 - 34.9900 in Amount	\$1,164,000
Fines and Forfeitures - Court Fees	35.1100 - Include 35.1110 - 35.1170 in Amount	\$19,767,000
Forfeitures - Bonds	35.1200	\$0
Forfeitures - Confiscations	35.1300 - Include 35.1320 - 35.1360 in Amount	\$0
Fines and Forfeitures - Penalty Assessments	35.1400 - Include 35.1410 - 35.1910 in Amount	\$0
Public Safety - Speeding Violation Fees (Req. 8B-134)	35.1900	\$0
Interest Revenues	36.1000 - Include 36.1100-36.1400	\$13,147,000
Realized Gain (loss) on Investments	36.2000	\$0
Unrealized Gain (loss) on Investments	36.3000	\$3,268,000
Contributions and Donations from Private Sources	37.1000	\$4,945,000
Rents and Royalties	38.1000	\$5,725,000
Telephone Commissions - Jail	38.2000	\$0
Reimbursement for Damaged Property	38.3000	\$25,000
Proceeds of Capital Asset Disposition	39.2000 - Include 39.2100 - 39.2200 in Amount	\$0
All Additional Revenues - <i>Attach List</i>	39.9999	\$2,374,000

Total Section 3B**\$55,285,000****Total Part III****\$97,966,000****TOTAL "Own Source Revenues" (Total: Pg 1, Part I, + Pg 2, Part III)****\$992,295,750****Part IV -- REVENUES FROM PUBLIC UTILITY SYSTEMS AND OTHER ENTERPRISE FUNDS**

Consult the instructions on dependent agencies before completing Part IV. If an entry is made in Part IV under any enterprise fund category, a corresponding entry should be made for that fund under the expenditure category in Part VI. If government has more than one other enterprise fund, attach a schedule.

	UCOA CODE	OPERATING REVENUE
Sanitation Fees - Refuse Collection Charges	34.4110	\$73,225,000
Sale of Waste and Sludge	34.4120	\$0
Sale of Recycled Materials	34.4130	\$0
Sanitation Fees - Landfill Use Fees	34.4150	\$0
Sanitation Fees - Solid Waste Recycling Fees	34.4160	\$0
Water Charges	34.4210	\$451,898,000
Sewerage Charges	34.4255	\$21,150,000
Storm Water Utility Charges	34.4260	\$5,349,000
Electric Charges	34.4300	\$0
Natural Gas Charges	34.4400	\$0
Telephone Charges	34.4500	\$0
Television Cable Charges	34.4600	\$0
Golf Course Charges	34.5200	\$0
Airport Charges	34.5300	\$442,318,000
Parking Charges	34.5400	\$0
Transit Charges	34.5500	\$0
Telecommunication (Broadband) Charges	34.5600	\$0
Other Utility/Enterprise Fund Charges - <i>Attach List</i>		\$3,851,000
Public Utility and Enterprise Revenue Totals (Part IV)		\$997,791,000

Part V -- GOVERNMENT EXPENDITURES

Report Expenditures from ALL FUNDS EXCEPT: Principal and Interest on Debt
Public Utility Systems, if reported in Part VI.
Inter-fund Transfers

FUNCTION OR PURPOSE OF EXPENDITURES		EXPENDITURES BY OBJECT CLASSIFICATIONS				
		UCOA CODE	CAPITAL OUTLAYS			
			(51, 52, or 53) Current Operations (a)	(54.1000 - 54.1400) Property (b)	(54.2000 - 54.2500) Machinery and Equipment (c)	(54.3000) Intangibles (d)
Expenditures should include all salaries and benefits.						
Section A GENERAL GOVERNMENT						
Administration Support - Legislative	1100	\$10,146,000	\$0	\$0	\$0	\$0
Administration Support - Executive	1300	\$176,683,000	\$81,000	\$1,801,000	\$0	\$0
Administration Support - Elections	1400	\$9,000	\$0	\$0	\$0	\$0
Administration - Financial	1510	\$59,878,000	\$2,711,000	\$81,000	\$0	\$0
Administration - Law	1530	\$11,527,000	\$0	\$0	\$0	\$0
Administration - Data Processing / MIS	1535	\$36,551,000	\$68,000	\$81,000	\$0	\$0
Administration - Human Resources	1540	\$23,176,000	\$0	\$0	\$0	\$0
Administration - Tax Commissioner	1545	\$0	\$0	\$0	\$0	\$0
Administration - Tax Assessor	1550	\$0	\$0	\$0	\$0	\$0
Administration - Risk Management	1555	\$2,040,000	\$0	\$0	\$0	\$0
Administration - Internal Audit	1560	\$1,810,000	\$0	\$0	\$0	\$0
Administration - Gen. Govmt Buildings & Plant	1565	\$13,046,000	\$32,000	\$0	\$0	\$0
Administration - Public Information	1570	\$2,691,000	\$0	\$0	\$0	\$0
Administration - General Engineering	1575	\$0	\$0	\$0	\$0	\$0
Administration - Records Management	1580	\$0	\$0	\$0	\$0	\$0
Administration - Customer Service	1590	\$3,667,000	\$0	\$141,000	\$0	\$0
Administration - General Administration Fees	1595	\$0	\$0	\$0	\$0	\$0
Total Section 5A		\$341,224,000	\$2,892,000	\$2,104,000	\$0	\$0
Section B JUDICIAL						
Judicial Administration	2100	\$0	\$0	\$0	\$0	\$0
Judicial Admin. - Superior Court	2150	\$0	\$0	\$0	\$0	\$0
Accountability Courts (Sub-accounts 2161-2165)	2160	\$0	\$0	\$0	\$0	\$0
Clerk of Courts (Superior)	2180	\$0	\$0	\$0	\$0	\$0
District Attorney	2200	\$0	\$0	\$0	\$0	\$0
State Court	2300	\$0	\$0	\$0	\$0	\$0
Magistrate Court	2400	\$0	\$0	\$0	\$0	\$0
Probate Court	2450	\$0	\$0	\$0	\$0	\$0
Recorder's Court	2500	\$0	\$0	\$0	\$0	\$0
Juvenile Court	2600	\$0	\$0	\$0	\$0	\$0
Municipal Court	2650	\$20,973,000	\$0	-\$20,000	\$0	\$0
Grand Jury Administration	2700	\$0	\$0	\$0	\$0	\$0
Law Library	2750	\$0	\$0	\$0	\$0	\$0
Public Defender Administration	2800	\$3,728,000	\$0	\$0	\$0	\$0
Total Section 5B		\$24,701,000	\$0	-\$20,000	\$0	\$0
Section C PUBLIC SAFETY						
Public Safety Administration	3100	\$334,000	\$0	\$0	\$0	\$0
Police Protection	3200	\$216,395,000	\$109,000	\$5,083,000	\$0	\$0
Prisoner Custody	3226	\$0	\$0	\$0	\$0	\$0
Sheriff's Office	3300	\$0	\$0	\$0	\$0	\$0
Jail Operations	3326	\$0	\$0	\$0	\$0	\$0
Corrections	3400	\$20,449,000	\$0	\$0	\$0	\$0
Fire Protection	3500	\$96,768,000	\$0	\$0	\$0	\$0
EMS / Ambulance Service	3600	\$925,000	\$0	\$0	\$0	\$0
Coroner / Medical Examiner Services	3700	\$0	\$0	\$0	\$0	\$0
E-911 Operations	3800	\$16,062,000	\$164,000	\$32,000	\$0	\$0
Other Protections	3900	\$6,297,000	\$0	\$0	\$0	\$0
Animal Control	3910	\$0	\$0	\$0	\$0	\$0
Total Section 5C		\$357,230,000	\$273,000	\$5,115,000	\$0	\$0
Section D PUBLIC WORKS						
Public Works Administration	4100	\$1,694,000	\$0	\$0	\$0	\$0
Roads, Streets, and Bridges	4200	\$24,340,000	\$0	\$2,331,000	\$0	\$0
Storm Drainage	4250	\$0	\$0	\$0	\$0	\$0
Wastewater	4300	\$0	\$0	\$0	\$0	\$0
Water	4400	\$0	\$0	\$0	\$0	\$0
Solid Waste and Recycling Administration	4510	\$791,000	\$0	\$0	\$0	\$0
Solid Waste Collection	4520	\$3,000	\$0	\$0	\$0	\$0
Solid Waste Disposal	4530	\$0	\$0	\$0	\$0	\$0
Recyclables Collection	4540	\$0	\$0	\$0	\$0	\$0
Recyclables Operations	4550	\$0	\$0	\$0	\$0	\$0
Closure and Post-closure Care	4560	\$0	\$0	\$0	\$0	\$0
Future Landfill/Cell Development	4570	\$0	\$0	\$0	\$0	\$0
Public Education	4580	\$0	\$0	\$0	\$0	\$0
Yard Trimmings Collection and Management	4585	\$0	\$0	\$0	\$0	\$0
Electric	4600	\$0	\$0	\$0	\$0	\$0
Natural Gas	4700	\$0	\$0	\$0	\$0	\$0
Telecommunications (Broadband)	4750	\$0	\$0	\$0	\$0	\$0
Cable Television	4800	\$962,000	\$0	\$0	\$0	\$0
Maintenance Shop	4900	\$0	\$0	\$0	\$0	\$0
Cemetery	4950	\$287,000	\$0	\$0	\$0	\$0
Intergovernmental Payments of SPLOST (Counties Only)	4960	\$0	\$0	\$0	\$0	\$0
Total Section 5D		\$28,077,000	\$0	\$2,331,000	\$0	\$0

PART V CONTINUED ON PAGE 4

Part V -- GOVERNMENT EXPENDITURES, cont.

FUNCTION OR PURPOSE OF EXPENDITURES		EXPENDITURES BY OBJECT CLASSIFICATIONS			
		CAPITAL OUTLAYS			
(Expenditures should include all salaries and benefits.)	UCOA CODE	(51, 52, or 53) Current Operations (a)	(54.1000) Property (b)	(54.2000) Machinery & Equipment (c)	(54.3000) Intangibles (d)
Section E HEALTH and WELFARE					
Health	5100	\$0	\$0	\$0	\$0
Welfare	5400	\$16,611,000	\$0	\$0	\$0
Community Services	5500	\$16,913,000	\$0	\$0	\$0
Public Education	5600	\$0	\$0	\$0	\$0
Total Section 5E		\$33,524,000	\$0	\$0	\$0
Section F CULTURE and RECREATION					
Recreation	6100	\$23,365,000	\$0	-\$66,000	\$0
Parks	6200	\$37,267,000	\$2,128,000	\$1,645,000	\$0
Libraries	6500	\$0	\$0	\$0	\$0
Total Section 5F		\$60,632,000	\$2,128,000	\$1,579,000	\$0
Section G HOUSING and DEVELOPMENT					
Conservation (includes County Extension Services)	7100	\$0	\$0	\$0	\$0
Protective Inspection	7200	\$17,244,000	\$0	\$26,000	\$0
Urban Redevelopment and Housing	7300	\$2,148,000	\$0	\$0	\$0
Planning and Zoning	7400	\$8,512,000	\$13,000	\$80,000	\$0
Economic Development and Resources	7500	\$7,432,000	\$0	\$0	\$0
Economic Opportunity and Programs	7600	\$4,832,000	\$0	\$0	\$0
Total Section 5G		\$40,168,000	\$13,000	\$106,000	\$0
Total Part V - All Sections		\$885,556,000	\$5,306,000	\$11,215,000	\$0

Part VI -- EXPENSES FOR PUBLIC UTILITY SYSTEMS AND OTHER ENTERPRISE FUNDS

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)), attach a schedule.

	Water and Sewer System	Electric Supply System	Natural Gas Supply System	Airport	Solid Waste System	Other Enterprise Funds
SYSTEM EXPENSES	(a) Fund 505	(b) Fund 510	(c) Fund 515	(d) Fund 550	(e) Fund 540	(f)
Current Operations	\$328,492,000	\$0	\$0	\$595,697,000	\$63,918,000	\$398,000
Interest Expenses	\$135,411,000	\$0	\$0	\$112,353,000	\$692,000	\$302,000
Total Part VI	\$463,903,000	\$0	\$0	\$708,050,000	\$64,610,000	\$700,000

Part VII -- CAPITAL ASSETS - ENTERPRISE FUNDS

	UCOA	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers and Adjustments (d)	Ending Balance (e)
Non-depreciable Assets:						
Sites	11.7100	\$994,565,000	\$136,000	\$0	\$125,000	\$994,826,000
Construction in Progress	11.7600	\$1,731,667,000	\$781,683,000	(\$1,919,000)	(\$881,150,000)	\$1,630,281,000
Other	11.7950	\$0	\$0	\$0	\$0	\$0
Total Non-depreciable Assets:		\$2,726,232,000	\$781,619,000	(\$1,919,000)	(\$881,025,000)	\$2,625,107,000
Depreciable Assets:						
<i>Note: For Non-Depreciable and Depreciable Assets, Columns C & D may be entered as negative figures.</i>						
Site Improvements	11.7200	\$3,406,611,000	\$14,000	\$0	\$180,827,000	\$3,587,452,000
Infrastructure	11.7300	\$11,113,710,000	\$29,000	\$0	\$683,225,000	\$11,796,964,000
Buildings and Building Improvements	11.7400	\$792,941,000	\$12,472,000	(\$3,600,000)	\$16,972,000	\$818,785,000
Machinery and Equipment	11.7500	\$0	\$0	\$0	\$0	\$0
Intangible Assets	11.7900	\$0	\$0	\$0	\$0	\$0
Other		\$0	\$0	\$0	\$0	\$0
Total Depreciable Assets:		\$15,313,262,000	\$12,515,000	(\$3,600,000)	\$881,024,000	\$16,203,201,000
Less Accumulated Depreciation for:						
<i>Note: For Accumulated Depreciation, Columns A - D may be entered as negative figures.</i>						
Site Improvements	11.7210	(\$1,667,178,000)	(\$101,215,000)	\$0	\$0	(\$1,768,393,000)
Infrastructure	11.7310	(\$3,938,658,000)	(\$236,229,000)	\$0	\$0	(\$4,174,887,000)
Buildings and Building Improvements	11.7410	(\$479,705,000)	(\$49,243,000)	\$2,279,000	\$0	(\$526,669,000)
Machinery and Equipment	11.7510	\$0	\$0	\$0	\$0	\$0
Intangible assets	11.7910	\$0	\$0	\$0	\$0	\$0
Other		\$0	\$0	\$0	\$0	\$0
Total Accumulated Depreciation		(\$6,085,541,000)	(\$386,687,000)	\$2,279,000	\$0	(\$6,469,949,000)
Total Depreciable Capital Assets, net		\$9,227,721,000	(\$374,172,000)	(\$1,321,000)	\$881,024,000	\$9,733,252,000
Capital Assets, net		\$11,953,953,000	\$407,647,000	(\$3,240,000)	(\$1,000)	\$12,358,359,000

Part VIII -- PERSONNEL EXPENDITURES

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

	OBJECT CODE	Expenditures
Employee Benefits (Health, FICA, Retirement, Workers Comp, etc.)	51.2000 - 51.2900	\$115,057,000
Salaries and Wages for Current Operations	51.1000 - 51.1300	\$344,560,000
Salaries and Wages for Construction		\$0
TOTAL PART VIII		\$459,617,000

Part IX -- INTERGOVERNMENTAL PERSONNEL EXPENDITURES

Reported salaries and wages that are paid to other governments for shared or joint employees. Report gross salaries and wages before withholdings are deducted.

Employee Benefits (Health, FICA, Retirement, Workers Comp, etc.)		\$0
Salaries and Wages for Current Operations		\$0
Salaries and Wages for Construction		\$0
TOTAL PART IX		\$0

Part X - INTERGOVERNMENTAL EXPENDITURES (Local Governments only)			
Show PORTION of Part V expenses that are Intergovernmental. Include amounts paid on a reimbursement or cost-sharing basis.		Use the Reference List to find Gov ID No. and If more than one government for item, see C	
FUNCTION OR PURPOSE OF EXPENDITURE		GOV. ID No.	TOTAL AMOUNT
or cost-sharing basis. Show PORTION of Part V expenses that are	FUNCTION CODE	(a)	(b)
Regional Commission	1595		\$0
Police Protection	3200		\$0
Jails	3326		\$0
Fire Protection	3500		\$0
Roads, Streets, and Bridges	4200		\$0
Wastewater	4300		\$0
Water System	4400		\$0
Garbage and Trash Collection	4520		\$0
Garbage and Trash Disposal	4530		\$0
Electric Supply System	4600		\$0
Gas Supply System	4700		\$0
Cemetery	4950		\$0
SPLOST Funds Transferred to Cities and/or Other Entities (County Only)	4960		\$0
Hospitals	5000		\$0
Public Health	5100		\$0
Public Welfare	5400		\$0
Public Transportation	5540		\$0
Recreation	6100		\$0
Parks	6200		\$0
Libraries	6500		\$0
Economic Development and Resources	7500		\$0
Airport	7563		\$0
Other purposes - <i>Attach List</i>			\$0
Total Part X			\$0

Part XI - DEBT OUTSTANDING, ISSUED, RETIRED DURING FISCAL YEAR

Section A - REVENUE BOND DEBT		Enter Dollar Amounts Applicable To Your Fiscal Year		
SELECT THE PURPOSE OF EACH DEBT ISSUANCE FROM THE DROPDOWN LIST (IF NONE, SKIP LINE)	BEGINNING DEBT OUTSTANDING (a)	NEW DEBT ISSUED (b)	EXISTING DEBT RETIRED (c)	ENDING DEBT OUTSTANDING (d)
Water/Sewer System	\$3,101,632,000	\$122,753,000	\$225,458,000	\$2,998,927,000
Airport	\$2,417,046,000	\$1,140,152,000	\$497,152,000	\$3,060,046,000
Multiple Purposes	\$126,198,000	\$0	\$9,922,000	\$116,276,000
None	\$0	\$0	\$0	\$0
None	\$0	\$0	\$0	\$0
OTHER (Attach List)	\$0	\$0	\$0	\$0
Total Section A		\$5,644,876,000	\$1,262,905,000	\$732,532,000
				\$6,175,249,000

Section B - GENERAL OBLIGATION BOND DEBT

SELECT THE PURPOSE OF EACH DEBT ISSUANCE FROM THE DROPDOWN LIST (IF NONE, SKIP LINE)	BEGINNING DEBT OUTSTANDING (a)	NEW DEBT ISSUED (b)	EXISTING DEBT RETIRED (c)	ENDING DEBT OUTSTANDING (d)
Multiple Purposes	\$325,615,000	\$21,119,000	\$48,912,000	\$297,822,000
Solid Waste System	\$5,885,000	\$0	\$1,870,000	\$4,015,000
None	\$0	\$0	\$0	\$0
None	\$0	\$0	\$0	\$0
None	\$0	\$0	\$0	\$0
OTHER (Attach List)	\$0	\$0	\$0	\$0

Part XI - DEBT OUTSTANDING, ISSUED, RETIRED DURING FISCAL YEAR (Continued)					
Section D - CAPITAL LEASES PAYABLE (INCLUDING ACCG and GMA)					
SELECT THE PURPOSE OF EACH DEBT ISSUANCE FROM THE DROPDOWN LIST (IF NONE, SKIP LINE)	BEGINNING DEBT OUTSTANDING (a)	NEW DEBT ISSUED (b)	EXISTING DEBT RETIRED (c)	ENDING DEBT OUTSTANDING (d)	INTEREST PAID DURING YEAR (e)
Water/Sewer System	\$156,495,711	\$13,455,000	\$20,733,711	\$149,217,000	\$3,190,000
Airport	\$8,498,000	\$0	\$429,000	\$8,069,000	\$200,000
Multiple Purposes	\$41,644,000	\$0	\$870,000	\$40,774,000	\$1,095,000
Law Enforcement / Corrections	\$30,050,000	\$0	\$7,660,000	\$22,390,000	\$644,000
OTHER (Attach List)	\$0	\$0	\$0	\$0	\$0
Total Section D	\$236,687,711	\$13,455,000	\$29,692,711	\$220,450,000	\$5,129,000
Section E - SHORT TERM NOTES PAYABLE (LESS THAN 1 YEAR)					
LIST ALL SHORT TERM DEBT TOGETHER	BEGINNING DEBT OUTSTANDING (a)	NEW DEBT ISSUED (b)	EXISTING DEBT RETIRED (c)	ENDING DEBT OUTSTANDING (d)	INTEREST PAID DURING YEAR (e)
ALL SHORT TERM DEBT	\$431,746,000	\$900,599,000	\$958,185,000	\$374,160,000	\$6,150,000
Section F - SPECIAL ASSESSMENT DEBT PAYABLE					
LIST ALL SPECIAL ASSESSMENT DEBT TOGETHER	BEGINNING DEBT OUTSTANDING (a)	NEW DEBT ISSUED (b)	EXISTING DEBT RETIRED (c)	ENDING DEBT OUTSTANDING (d)	INTEREST PAID DURING YEAR (e)
SPECIAL ASSESSMENT DEBT	\$0	\$0	\$0	\$0	\$0
List ALL OTHER DEBT COSTS TOGETHER	FISCAL AGENT FEES 58.3000	ISSUANCE COSTS 58.4000	ADV REFUND ESC 58.5000		
OTHER DEBT COSTS	\$60,000	\$0	\$0		
Part XII - CASH AND INVESTMENT ASSETS AT THE END OF THE FISCAL YEAR					
(xxx.xxxx) = UCOA Code	Held in funds for Debt Service (Sinking funds and Debt Service Funds) (a)	Held in funds for Future Projects (i.e. Unexpended Bond Proceeds) (b)	Held in General Fund (not including pension funds) (c)	Held in Proprietary Funds (d)	Held in All Other Funds (e)
Held at End of Previous Year	\$0	\$0	\$0	\$0	\$0
Cash (including cash equivalents) (11.1100)	\$0	\$0	\$34,000	\$1,443,000	\$153,000
Investments - Current (11.1300)	\$0	\$0	\$126,988,000	\$1,650,060,000	\$0
Investments - Long Term (11.5200)	\$0	\$0	\$0	\$0	\$0
Restricted Cash (11.6100)	\$85,358,000	\$132,791,000	\$0	\$1,021,091,000	\$538,137,000
Restricted Investments (11.6200)	\$0	\$223,274,000	\$0	\$927,530,000	\$193,256,000
Restricted Customer Deposits (11.6300)	\$0	\$0	\$0	\$0	\$0
TOTAL PART XII (excl. Held Prev. Yr)	\$85,358,000	\$356,065,000	\$127,022,000	\$3,600,124,000	\$731,546,000
Part XIII - GOVERNMENTAL FUND EQUITY and PROPRIETARY FUND EQUITY					
	UCOA Code	General Fund (a)	All Other Governmental Funds (b)	Proprietary Funds (c)	
Nonspendable	13.5100	\$29,094,000	\$0		
Restricted	13.5200	\$0	\$852,408,000		
Committed	13.5300	\$29,395,000	\$0		
Assigned	13.5400	\$19,800,000	\$0		
Unassigned	13.5500	\$108,137,000	(\$10,880,000)		
Net Investment in Capital Assets	13.3100			\$6,457,144,000	
Restricted	13.3200			\$1,124,454,000	
Unrestricted	13.3400			\$941,778,000	
Part XIV - DEPENDENT ENTITIES					
If any dependent Authority, District, or other local taxing jurisdiction figures are included in this report, ATTACH LIST, and enter YES from dropdown ---->					
Part XV - CERTIFICATION					
This is to certify that the figures contained in this report are accurate to the best of my knowledge.			DCA CANNOT ACCEPT the Report unless this section is fully completed prior to submission. ALL blue-shaded spaces MUST be completed. DO NOT TYPE IN ALL CAPS!		
Name of Government City of Atlanta			Name of Chief Elected Official Keisha Lance Bottoms		
Title of Chief Elected Official Mayor	Date Approved 12/18/2020	Report uses AUDITED Figures (Enter Yes or No): YES			
Name of Firm Preparing Report (if not Government)			Name of PERSON who Prepared this Report Michael Daley		
Full Mailing Address of Firm (if not Government)		Preparer's Telephone No. (404) 546-1992		Preparer's Title Financial Manager	
Preparer's Email Address mcdaley@atlantaga.gov		Email Address for Gov't CFO Contact or CEO asherman@atlantaga.gov		Correspondence will be emailed to <--- THIS email address.	
Completion of this report by every chartered local government is mandated by state law. If you have questions about this report, PLEASE CONTACT: RLGF@dca.ga.gov					

ATTACHMENT C – 2020 & 2018 Atlanta CAFR





THE CITY OF ATLANTA, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2020

Keisha Lance Bottoms
Mayor

Roosevelt Council, Jr.
Chief Financial Officer



CITY OF
ATLANTA

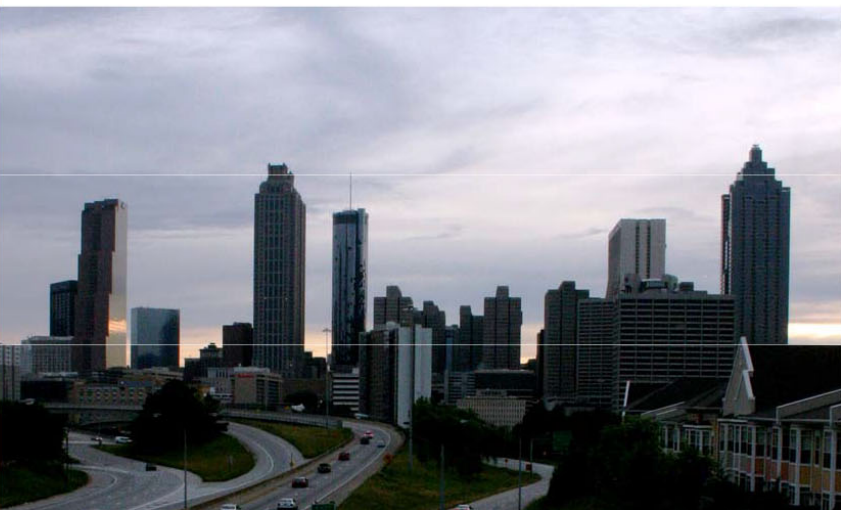


KASIM REED
MAYOR



FISCAL YEAR 2018

ADOPTED BUDGET



ATTACHMENT D – Municipal Franchise Fees

ELECTRIC SERVICE TARIFF:

MUNICIPAL FRANCHISE FEE

SCHEDULE: “MFF-7”



PAGE	EFFECTIVE DATE	REVISION	PAGE NO.
1 of 1	With Bills Rendered for the Billing Month of January, 2021	Original	10.60

APPLICABILITY:

Pursuant to the Georgia Public Service Commission's Final Orders in Docket No. 21112-U on January 29, 2007 and Docket No. 25060-U on December 31, 2007 this schedule is part of the total bill calculation under the customer's applicable tariff.

MONTHLY RATE:

The Municipal Franchise Fee (MFF) will be updated each November via filings with the Georgia Public Service Commission with rates effective the following January. The effective Municipal Franchise Fees for inside city limits and outside city limits will be collected by applying the following rates to the total revenues of each bill:

Inside City Limits Municipal Franchise Fee.....3.0584% times usage revenue

Outside City Limits Municipal Franchise Fee1.1867% times usage revenue

Customers located within the city limits of cities with which Georgia Power does not have a franchise fee agreement will pay the "Outside City Limits Municipal Franchise Fee."

GENERAL TERMS & CONDITIONS:

The adjustment calculated under this tariff is subject to change in such an amount as may be approved and/or amended by the Georgia Public Service Commission.

Service hereunder is subject to the Rules and Regulations for Electric Service on file with the Georgia Public Service Commission.

Georgia Department of Revenue Title Ad Valorem Tax Fee Local Distribution Guidance October 30, 2013

Summary

Georgia code section 48-5C-1(c)(3) provides for a two-step distribution of Local Title Ad Valorem Tax Fee (“TAVT”) proceeds on a monthly basis. Over time, as annual ad valorem taxes phase out, the first step distribution will gradually increase, eventually comprising the majority of motor vehicle property taxes.

Under the statutory structure, cities formed on or after January 1, 2013 will not receive a first step distribution. Further, cities formed during 2012 will not receive first step distributions for months during which no annual ad valorem tax was collected by such cities in 2012.

Shift from Annual Ad Valorem Tax to TAVT

Motor vehicles purchased and titled in Georgia prior to March 1, 2013 are generally subject to annual ad valorem taxes pursuant to Chapter 5 of Title 48.²⁴ Vehicles purchased on or after March 1, 2013 are subject to TAVT and are exempt from annual ad valorem tax. Thus, as Georgia taxpayers purchase new motor vehicles, the annual ad valorem tax revenue collected will decrease gradually each year.

Collection of Annual Ad Valorem Tax and Distribution of TAVT

In the initial years of TAVT, a significant percentage of motor vehicle tax revenue will still derive from annual ad valorem taxes. Accordingly, it is important to note that both taxes are in effect and funding local governments at this time. But, because people trade-in or otherwise dispose of their “annual ad valorem tax vehicles” in exchange for a “TAVT vehicle,” the total amount of annual ad valorem tax collected by counties and cities will steadily decrease each year.

The first step distribution of TAVT proceeds, distributed on a monthly basis, is designed to offset the reduction in annual ad valorem taxes collected in subsequent years. This reduction offset amount is calculated by comparing the 2012 annual ad valorem taxes collected in a given month to the amount collected in the same month of the current year.²⁵ In other words, the first step distribution is designed to ensure that a city (or county) is made whole as to the annual ad valorem tax it collected in 2012.

¹ Vehicles purchased between January 1, 2012 and February 28, 2013 are eligible to “opt-in”, in which case those vehicles are exempt from annual ad valorem tax. O.C.G.A. § 48-5C-1(b)(1)(A).

²⁵ O.C.G.A. § 48-5C-1(c)(3)(A).

The first step distribution, referred to above as the “reduction offset amount,” is made to four subcategories within a jurisdiction: (1) the county governing authority, (2) the cities, (3) the county board of education, and (4) the independent school districts (“Distributees”).²⁶ The second and fourth distribute categories could have multiple distribution sources because more than one city or independent school district may exist within a particular county.

The Issue

For a “new” city which collected no annual ad valorem tax in a given month during 2012, there is no figure or record available upon which to compare subsequent year annual ad valorem tax revenue. Thus, the reduction offset amount will always be zero, and the first step distribution to such “new” city will also be zero.

This issue could also affect a city formed during 2012. For example, a city formed in July of 2012 would not have a record of annual ad valorem taxes collected in January through June of 2012. Thus, no reduction offset amount could be determined for January through June of subsequent years, and such city would not receive a first step distribution of local TAVT proceeds in those months of future years.

First Step Distribution Shortfall²⁷

Compounding this issue is the circumstance where the TAVT proceeds available in a current month are insufficient to fully offset the reduction in annual ad valorem tax proceeds made to the *eligible* distributees during the first step distribution.

In this case, a pro rata allocation is made to the eligible distributees. The remaining deficit from the first step distribution is carried over to the next month. In that next month, the TAVT proceeds are first used to satisfy the prior month deficit. Only after satisfying the prior month deficit is the next month’s first step distribution made. Accordingly, in the case of a first step distribution shortfall, cities formed after January 1, 2013 will not receive any TAVT revenue for that month.

The Second Step Distribution²⁸

The second step distribution is made only if local TAVT proceeds remain after making the first step distribution. All distributees would be eligible to receive funds, if any remain, in the second step distribution. The distribution methodology for the second step distribution is set by statute.²⁹

Conclusion

Under the statutory structure of O.C.G.A. § 48-5C-1(c)(3)(A), cities formed on or after January 1, 2013 will not receive a first step distribution. Further, cities formed during 2012 will not receive first step distributions for months during which no annual ad valorem tax was collected by such cities in 2012.

LOCAL OPTION SALES TAX (LOST) RENEGOTIATION GUIDEBOOK

Clint Mueller

ACCG 191 Peachtree St. Atlanta, GA

TABLE OF CONTENTS

INTRODUCTION	2
BACKGROUND	2
THE RENEGOTIATION PROCESS	4
DEADLINES FOR RENEGOTIATING LOST DISTRIBUTIONS.....	3
THE PURPOSES OF THE LOST	3
THE NEED FOR CITY-COUNTY COOPERATION.....	4
COVERAGE AND EXEMPTION	6
A COMMITMENT TO RENEGOTIATION	6
PRELIMINARY RENEGOTIATION ISSUES6	
Who is Eligible to Receive LOST Funds	7
Who is Eligible to Participate in the Negotiations	7
The Scope of the Negotiations	7
Putting Together a Negotiation Team	8
The Value of Consultants and Facilitators	8
Resolving Disputes.....	8
DETERMINING LOST DISTRIBUTIONS	
Population and the Eight Criteria.....	9
TECHNICAL RENEGOTIATION ISSUES	14
Maintaining a Record.....	14
Use of Distribution Formulas	15
Negotiating Adjustments and Side Agreements.....	15
Service Agreements.....	15
Phase-In Agreements	16
Hold Harmless Agreements	16
OPEN MEETINGS LAW	16
CONCLUSION.....	16
APPENDICES	
Appendix A	Relevant Law
Appendix B	Blank Distribution Certificate
Appendix C	Model Letter Commencing Renegotiation
Appendix D	Distribution Formulas
Appendix E	Negotiating Process Checklist

ATTACHMENT G – Hotel Motel Excise Tax (OCGA §48-13-51 (a) 5.1

(5.1) Notwithstanding any other provision of this subsection, a county (within the territorial limits of the special district located within the county) and the municipalities within a county in which a coliseum and exhibit hall authority has been created by local Act of the General Assembly for a county and one or more municipalities therein, and which local coliseum and exhibit hall authority is in existence on or before January 1, 1991, and which local coliseum and exhibit hall authority has not constructed or operated any facility before January 1, 1991, may levy a tax under this Code section at a rate of 8 percent. A county or municipality levying a tax pursuant to this paragraph shall expend (in each fiscal year during which the tax is collected under this paragraph) an amount equal to at least 62 1/2 percent of the total taxes collected at the rate of 8 percent for the purpose of:

(A) Promoting tourism, conventions, and trade shows;

(B) Funding, supporting, acquiring, constructing, renovating, improving, and equipping buildings, structures, and facilities, including, but not limited to, a coliseum, exhibit hall, conference center, performing arts center, or any combination thereof, for convention, trade show, athletic, musical, theatrical, cultural, civic, and performing arts purposes and other events and activities for similar and related purposes, acquiring the necessary property therefor, both real and personal, and funding all expenses incident thereto, and supporting, maintaining, and promoting such facilities owned, operated, or leased by or to the local coliseum and exhibit hall authority or a downtown development authority; or

(C) For some combination of such purposes;

provided, however, that at least 50 percent of the total taxes collected at the rate of 8 percent shall be expended for the purposes specified in subparagraph (B) of this paragraph. Amounts so expended shall be expended only through a contract or contracts with the state, a department of state government, a state authority, a convention and visitors bureau authority created by local Act of the General Assembly for a municipality, a local coliseum and exhibit hall authority, a downtown development authority, or a private sector nonprofit organization, or through a contract or contracts with some combination of such entities. The aggregate amount of all excise taxes imposed under this paragraph and all sales and use taxes, and other taxes imposed by a county or municipality, or both, shall not exceed 13 percent; provided,

however, that any sales tax for educational purposes which is imposed pursuant to Article VIII, Section VI, Paragraph IV of the Constitution shall not be included in calculating such limitation. Any tax levied pursuant to this paragraph shall terminate not later than December 31, 2053, provided that during any period during which there remains outstanding any obligation issued to fund a facility as contemplated by this paragraph, secured in whole or in part by a pledge of a tax authorized under this Code section, the powers of the counties and municipalities to impose and distribute the tax imposed by this paragraph shall not be diminished or impaired by the state and no county or municipality levying the tax imposed by this paragraph shall cease to levy the tax in any manner that will impair the interests and rights of the holder of any such obligation. This proviso shall be for the benefit of the holder of any such obligation and, upon the issuance of any such obligation by a local coliseum and exhibit hall authority or a downtown development authority, shall constitute a contract with the holder of such obligation. Notwithstanding any other provision of this Code section to the contrary, as used in this paragraph, the term “fund” or “funding” shall include the cost and expense of all things deemed necessary by a local coliseum and exhibit hall authority or a downtown development authority for the construction and operation of a facility or facilities, including, but not limited to, the study, operation, marketing, acquisition, construction, financing, including the payment of principal and interest on any obligation of the local coliseum and exhibit hall authority or the downtown development authority and any obligation of the local coliseum and exhibit hall authority or the downtown development authority to refund any prior obligation of the local coliseum and exhibit hall authority or the downtown development authority, development, extension, enlargement, or improvement of land, waters, property, streets, highways, buildings, structures, equipment, or facilities and the repayment of any obligation incurred by an authority in connection therewith; “obligation” shall include bonds, notes, or any instrument creating an obligation to pay or reserve moneys and having an initial term of not more than 37 years; “facility” or “facilities” means any of the buildings, structures, and facilities described in subparagraph (B) of this paragraph and any associated parking areas or improvements originally owned or operated incident to the ownership or operation of such facility used for any purpose or purposes specified in subparagraph (B) of this paragraph by a local coliseum and exhibit hall authority or a downtown development authority; and “downtown development authority” means a downtown development authority created by local

ATTACHMENT H - DCA Hotel Motel Tax Report



FY2019 Hotel-Motel Excise Tax Report

Jurisdiction Tax Rate, Authorization Paragraph and Total Revenue

Updated: December 2020

Government	Reported Hotel-Motel Excise Tax Revenue (FY19)	Authorization Paragraph	Tax Rate
Acworth City	\$405,485.00	O.C.G.A. § 48-13-51 (a) 5.1	8%
Adairsville City	\$291,867.00	O.C.G.A. § 48-13-51 (b)	8%
Albany City	\$2,609,321.00	O.C.G.A. § 48-13-51 (b)	8%
Alma City	-	O.C.G.A. § 48-13-51 (a) 4.4	7%
Alpharetta City	\$9,051,332.00	O.C.G.A. § 48-13-51 (b)	8%
Americus City	\$323,831.00	O.C.G.A. § 48-13-51 (a) 4.2	7%
Appling County	\$56,335.00	O.C.G.A. § 48-13-51 (a) 3	5%
Arabi Town	\$0.00	O.C.G.A. § 48-13-51 (a) 1	3%
Ashburn City	\$86,241.00	O.C.G.A. § 48-13-51 (b)	8%
Athens-Clarke Cons. Govt.	\$3,616,501.00	O.C.G.A. § 48-13-51 (a) 4.2	7%
Atlanta City	\$85,201,268.00	O.C.G.A. § 48-13-51 (a) 5	8%
Augusta/Richmond Cons. Govt.	\$6,181,872.00	O.C.G.A. § 48-13-51 (a) 4	6%
Austell City	-	O.C.G.A. § 48-13-51 (a) 5.1	8%
Bainbridge City	\$311,756.00	O.C.G.A. § 48-13-51 (a) 3	5%
Baldwin County	\$2,629.00	O.C.G.A. § 48-13-51 (b)	8%
Banks County	\$667,838.00	O.C.G.A. § 48-13-51 (a) 3	5%
Barnesville City	\$15,793.00	O.C.G.A. § 48-13-51 (a) 3	5%
Bartow County	\$1,646,445.00	O.C.G.A. § 48-13-51 (b)	8%
Blackshear City	\$32,836.00	O.C.G.A. § 48-13-51 (a) 3	5%
Blairsville City	\$106,239.00	O.C.G.A. § 48-13-51 (a) 3	5%
Blakely City	-	O.C.G.A. § 48-13-51 (a) 3	5%
Blue Ridge City	\$190,789.00	O.C.G.A. § 48-13-51 (b)	8%
Braselton Town	\$1,120,718.00	O.C.G.A. § 48-13-51 (b)	8%
Bremen City	\$240,035.00	O.C.G.A. § 48-13-51 (a) 3	5%
Brookhaven City	\$3,753,577.00	O.C.G.A. § 48-13-51 (b)	8%
Brunswick City	\$6,427.00	O.C.G.A. § 48-13-51 (a) 1	3%
Buford City	\$316,960.00	O.C.G.A. § 48-13-51 (b)	7%
Bulloch County	\$8,100.00	O.C.G.A. § 48-13-51 (a) 3	5%
Butts County	\$2,845.00	O.C.G.A. § 48-13-51 (a) 1	3%
Byron City	\$356,309.00	O.C.G.A. § 48-13-51 (b)	6%

Appendix A: Methodology to Identify Study Area Parcels

The VSU Center for South Georgia Regional Impact built a Geographic Information Systems (GIS) database containing tax parcel data and Census data for Fulton County, Georgia. Tax Parcel Data was retrieved from the Fulton County GIS Portal (gisdata.fultoncountyga.gov). Data was opened with QGIS 3.20.1. Parcel data was then filtered by parcels located within the boundary of the study area, which was provided by the Buckhead Exploratory Committee.

<https://gisdata.fultoncountyga.gov/datasets/fulcogis::tax-parcels/about>

Appendix B: Methodology to Identify Study Area Population

The VSU Center for South Georgia Regional Impact built a Geographic Information Systems (GIS) database containing Census data for Fulton County, Georgia. Census records for the State of Georgia from the U.S. Census Bureau's 2020 Redistricting Summary Data Files. The 2020 Census Redistricting Data contained separate GIS shapefiles for census block boundaries and data files for population data in each block. The population data for the entire State of Georgia was opened in the Census Bureau's Access Database shell and queried for Fulton County Georgia using County Code 121. The population count for this result was verified by comparing it to the reported for Fulton County, Georgia by the U.S. Census Bureau (1,066,710), which proved the data to be precisely accurate. Shapefiles and block data were joined together using QGIS 3.20.1. The GIS was then filtered by blocks located within or intersecting the boundary of the study area, which was provided by the Buckhead Exploratory Committee.

<https://www.census.gov/programs-surveys/decennial-census/about/rdo/summary-files.html>