



Center for
SOUTH GEORGIA
REGIONAL IMPACT
VALDOSTA STATE UNIVERSITY

*Fiscal Feasibility Analysis of a
Proposed Buckhead City*



SEPTEMBER 2021

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Executive Summary

Valdosta State University is a Regional Comprehensive University within the University System of Georgia. As a comprehensive university, VSU provides educational programs across the State of Georgia and around the world via on-line programs and course offerings while placing a special focus on the University's 41-county service region. The seven colleges within the University are the College of Science & Mathematics, the College of Humanities & Social Sciences, the Langdale College of Business Administration, the Dewar College of Education & Human Services, the College of the Arts, the College of Nursing & Health Sciences, and the Honors College. VSU offers five associate programs, fifty-eight bachelor programs, forty-two master programs, and seven doctoral programs. In 2021, the Commission on Colleges of the Southern Association of Colleges and Schools reaffirmed VSU's regional accreditation as a part of its 10-year review process with no findings or recommendations.

The Valdosta State University Center for South Georgia Regional Impact was established in 2018 to partner with community leaders, county and municipal officials, education leaders, healthcare providers, and the business community to identify broad as well as localized issues that can be addressed through the combined interdisciplinary expertise of VSU's highly accomplished faculty, talented staff, and vibrant student body. To date, the Center has engaged in over 130 projects and Executive Director Darrell Moore has testified before the United States House of Representatives Committee on Oversight & Reform on the Center's work on the 2020 Census.

The Georgia House of Representatives Governmental Affairs Committee requires legislation proposing incorporation to have a corresponding feasibility study conducted before said legislation may be considered. The Committee recently modified its rules to allow any qualified University System of Georgia Institution to conduct the study. Valdosta State University meets the Committee's criteria as a qualified institution having conducted financial impact studies, feasibility studies, and other related peer-reviewed research projects led by highly qualified, terminally degreed faculty, staff members with high levels of experience and expertise, and closely supervised graduate and undergraduate students.

This feasibility study is intended to provide members of the House Governmental Affairs Committee, members of the General Assembly, and the public with accurate information to assist in the exploration of the fiscal feasibility of a new municipality. The main purpose of the analysis is to estimate the ability of a proposed municipality to meet financial obligations with available revenues.

This study provides detailed revenue and expenditure estimates for a proposed Buckhead City. To reach reasoned conclusions regarding anticipated fiscal impact, a thorough examination of budget documents from the cities of Atlanta, Sandy Springs, South Fulton, and Roswell, as well as Fulton County was conducted. Interviews were conducted with individuals at related institutions and governments, in addition, state and local statutes were consulted.

The proposed Buckhead City should expect annual revenue of approximately \$203,521,892 and annual expenses of approximately \$89,921,825 (these represent conservative estimates for revenue and a high estimate for expenditures, see **Table 1**). Based on budget projections, Buckhead City would realize a surplus of \$113,600,067 under current property valuations and applicable millage rates. Subsequently, Buckhead City could offer property owners a significant reduction in property taxes, enhanced and/or new services for city residents, or a combination thereof.

Based on these estimates and given the assumptions that are detailed in this report, we have concluded that a proposed Buckhead City would be financially feasible.

TABLE 1. Summary of ESTIMATED REVENUES AND EXPENDITURES

	Study Area
Total Revenues	\$203,521,892
Total Expenditures	\$89,921,825
Surplus (Deficit)	\$113,600,067

Introduction

The Center for South Georgia Regional Impact (CSGRI), at Valdosta State University responded to a request for proposal (RFP), and was selected to develop an analysis of the fiscal feasibility of the proposed Buckhead City. The purpose of the analysis is to estimate the ability of the study area to meet its expenditures with available revenue sources. This report provides estimates of revenues and expenditures that a potential Buckhead City, if incorporated, could anticipate in providing certain municipal services for a single fiscal year. To determine the estimates for the proposed city, we examined budget documents from the Cities of Atlanta, Sandy Springs, Roswell, Brookhaven, South Fulton and Fulton County. We also spoke with individuals at related institutions and governments and researched current legislation at the state and local level.

Sandy Springs and Roswell were selected at the outset of the study to be used as the comparisons for expenditure purposes. These cities are similar in size to the study area and are located in metropolitan Atlanta. In most cases, the fiscal years of 2020 and 2021 were used from each city to estimate costs, because they constituted the best available data during the time the study was conducted. In some cases data was pulled from prior years when considered the best available information.

Information from the Fulton County Tax Assessor's Office, Department of Community Affairs (DCA) Report of Local Government Finances, and the May 2020 DCA Uniform Chart of Accounts (**ATTACHMENT A**) were used as the primary sources to identify potential revenue streams. CSGRI 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 and analyzed to obtain parcel count and assessed value for the City of Atlanta and for the Study Area provided by the General Assembly's Reapportionment Office. To obtain tax data for Atlanta, the parcel data was exported from QGIS to Excel and filtered by Tax District to extract parcels for the City of Atlanta, which had over 154,000 parcels with an assessed value of \$37.65 billion. Parcel data was then filtered in QGIS by parcels located within the boundary of the study area that was provided and then exported to Excel.

Figure 1 provides a geographic overview of the composition of study area land use by land use category. The study area land use is predominantly residential by surface area, with concentrated pockets of commercial area, and areas owned by religious groups (with many of those larger areas containing schools or healthcare facilities operated by those organizations).

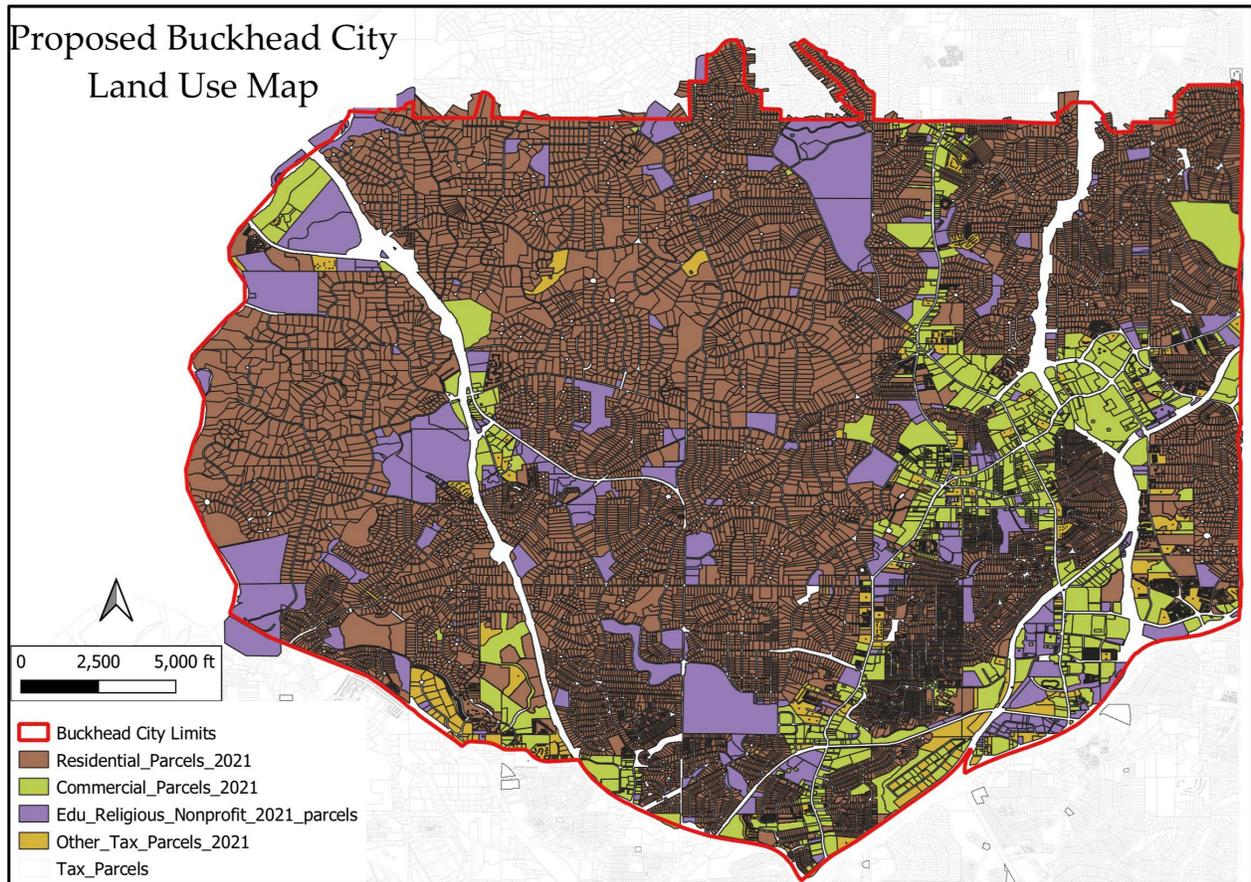


Figure 1: Study Area Land Use Distribution Map



Estimates provided in this report are based on actual tax revenues and actual service levels for a city not yet created, and will be determined by the newly founded city government. The methodology is research driven and fact based using publicly available and government collected data. While it is our hope that this report assists with the public consideration of the proposed Buckhead City, Valdosta State University has no opinion for or against the proposed cityhood issue.

Study Area

This study used a specific geographic boundary to derive many of the data inputs related to population, property and business activities that form the basis of revenue assumptions and the City services that compose estimated expenditures. The Buckhead City Study Area in this report utilizes the boundaries established by the Buckhead City Committee (formally known as the Buckhead Exploratory Committee) and referenced in House Bill 854 in the 2021-2022 Regular Session of the Georgia state Legislature.

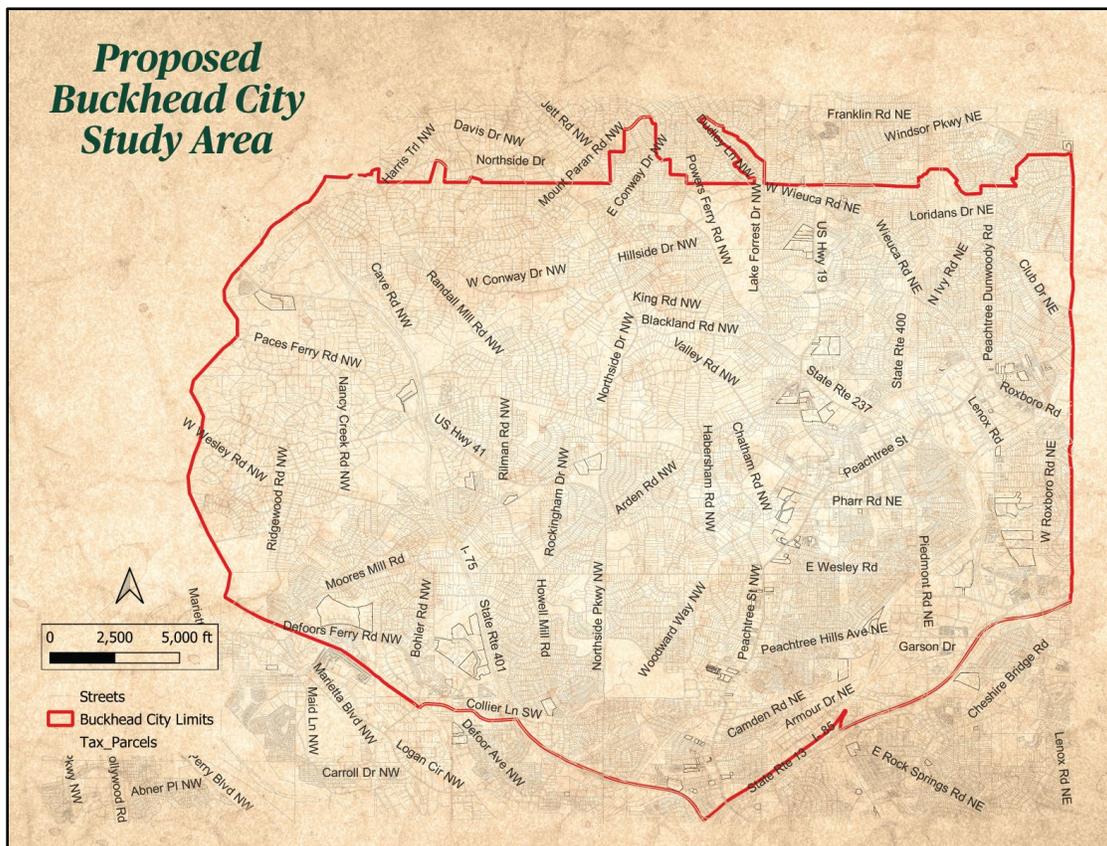


Figure 2: Proposed Buckhead City Study Area Boundaries

The study area depicted in **Figure 2** is 16,066 acres or roughly 25 square miles. The Southernmost point starts at the I75/I85 “Brookwood” split. Northwestwardly and clockwise from that point along I75 to Collier Road. West along Collier Rd to the Railroad just past Hills Ave NW and continuing along the rail tracks west to the Chattahoochee River. West line is up the Chattahoochee River to the Sandy Springs line. Top north line is Sandy Springs from the river to the DeKalb County line. East line is the DeKalb County & Brookhaven City line running south to I85, returning southwest along I85 to the starting point.

The study area has a population of 103,867 based on recently published 2020 US Census data. More detail on how the parcel data and population data was derived for the study area is available in **Appendix A and B**.

The following table provides additional context for the study area’s relative scale to the City of Atlanta as it exists today. The study area represents roughly 1/5 of the City of Atlanta by population, number of parcels, and total land area. Many revenue estimates in this study reference the per capita ratio of City of Atlanta revenue streams as this ratio would be expected to yield the most conservative output of the three ratios shown below.

	City of Atlanta	Study Area	Study Area as % of City of Atlanta
Parcels	154,177	34,217	22.1%
Land Area	67,949	16,066	23.6%
Population (2020)	498,715	103,867	20.8%

Revenues

The revenue estimates outlined below include all major revenue sources a city representing the study area would have collected had it existed in 2020-2021, and assessed taxes and fees at rates similar to the City of Atlanta in that same period (**ATTACHMENT B – Atlanta 2020 RGLF**). The revenue analysis is based on revenue collections by Fulton County in 2020, property data for Fulton County, and revenues reported in the City of Atlanta’s 2020 Comprehensive Annual Financial Report (CAFR) (**ATTACHMENT C**). The analysis includes common revenue streams that are available to local municipalities by Georgia Code.

Some revenue estimates also assume potential negotiations for future tax revenues with Fulton County and other municipalities. We used the most recently available data in order to estimate potential revenue for the area under study. In calculating these estimates, we applied metrics used in prior research that were accepted by stakeholders in some of the most recent incorporation feasibility studies. Thus, the report uses similar revenue estimation methodologies as those provided in CVIOG’s 2018 report, *“Fiscal Feasibility Analysis of a Proposed City of Vista Grove”*, and CVIOG’s 2017 report *“Stockbridge De-Annexation Fiscal Analysis”* to the extent possible.

For revenue projections that do not have a defined process to estimate income, we extrapolated the 2020 Atlanta revenue on a per capita or similar basis for the study (Per capita estimate).

In order to estimate the study area’s share of potential revenue, the total revenue was divided by the estimated share of the study area’s population, relative to the City of Atlanta as a whole.

Calculation of Study Area’s Per Capita Estimate	
Population Study Area (2020)	103,867
City of Atlanta Population (2020)	498,715
Study Area Population Share (2020)	20.83%

A. Real Property Taxes (DCA Uniform Chart of Accounts – UCOA 31.1000)

Ad valorem taxes levied on an assessed valuation of real and/or personal property. (Ga. Const., Art VII, §1, para 3; Ga. Const., Art VII, §2; Ga. Const., Art IX, §4; OCGA §48-5-2; §48-5-7.1—7.5; §48-5-40—56; §48-5-56; §48-5-273; §48-5-359.1; §48-6-1)

<p>31.1100 - Real Property – Current Year <i>(Land, buildings, permanent fixtures, and improvements due in the current year). Estimated based on Fulton County Tax Parcel Data retrieved from the Fulton County GIS Portal and selected to include parcels within the Buckhead City Study Area Boundary.</i></p>	<p>Total 2021 Assessed Value of parcels from the Fulton County Tax Assessors for the study area is (\$15,241,069,410). The current city of Atlanta millage rate for 2021 is 7.85 mills (Expressed as 0.00785).</p>	<p>\$119,642,391</p>
<p>31.1110 - Public Utility <i>(OCGA §48-5-510—524) Each report shall be itemized by public utility and by parcel of real property or type of personal property returned and shall specify clearly the value returned by the utility for each parcel of real property or type of personal property together with any change as to value made by the commissioner, by the State Board of Equalization or, where appropriate, by both.)</i></p> <p><i>Estimated from the City of Atlanta Report of Local Government Finances for the year ending June 30, 2020. Since no Utility Franchise Tax (31.1700) was reported in FY 2020 RLGf, yet the City’s 2020 Comprehensive Annual Financial Report (CAFR) reported \$43.3 million in Public Utilities Franchise Taxes, we assume that franchise taxes and other revenue streams have been reported along with utility property taxes as 31.1110 Public Utility Property Taxes (ATTACHMENT D)</i></p>	<p>Per Capita Estimate</p> <p>2020 Atlanta Revenue \$111,600,000 x 20.83%</p> <p>The total for 31.1110 most likely includes additional revenue streams that were included in Atlanta’s 2020 Annual Financial Report, but were not listed in the 2020 RGLF.</p> <p>For consistency, we utilized the amount provided and noted the process in other line items (Franchise fees for utilities and intangible taxes).</p>	<p>\$23,246,280</p>

<p>31.1310 - Personal Property Tax – Motor Vehicle <i>(Levied on motor vehicle personal property.)</i></p>	<p>Per Capita Estimate</p> <p>2020 Atlanta Revenue \$743,000 x 20.83%</p>	<p>\$154,767</p>
<p>31.1315 - Personal Property Tax - Motor Vehicle Title Ad Valorem Tax Fee (TAVT) <i>(OCGA §48-5C-1) Effective March 1, 2013 title ad valorem tax fee revenue will be received when a vehicle is purchased and/or titled in Georgia.</i></p> <p><i>Motor vehicles are subject to an ad valorem tax levied on their assessed value. The figure above is derived by applying the population ratio and assumes car ownership is consistent across the unincorporated area. 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. 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.</i></p> <p><i>The first step distribution of TAVT proceeds 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. 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. (ATTACHMENT E)</i></p>	<p>Per Capita Estimate</p> <p>2020 Atlanta Revenue \$8,879,000 x 20.83%</p> <p><i>On a going-forward basis, the study area should expect its revenue from this source to decrease significantly. O.C.G.A. § 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.</i></p> <p>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.⁶</p>	<p>\$1,849,496</p>
<p>31.1340 - Intangibles (Regular and Recording) (OCGA §48-6-60 - Levied on intangible personal property.)</p>	<p>Per Capita Estimate</p> <p>2020 Atlanta Revenue \$7,969,000 x 20.83%</p>	<p>\$1,659,943</p>

B. General Sales and Use Taxes (DCA Uniform Chart of Accounts – UCOA 31.3000)

Imposed upon the sale or consumption of goods and/or services, generally with few or limited exemptions. An example of a general sales tax is a tax on the retail price of all goods sold within a taxing jurisdiction, with the exception of food purchased for consumption off the premises.

<p>31.3100 - Local Option Sales and Use Taxes (LOST) (<i>Ga. Const., Art IX, §2, para 6; OCGA §48-8-3; OCGA §48-8-80—96</i>) <i>Levied on the purchase, sale, rental, storage, use, or consumption of tangible personal property and related services and are subject to voter approval. LOST funds collected at the point of sale are remitted to Georgia Department of Revenue and subsequently distributed to local governments based on LOST distribution certificates.</i></p> <p><i>Eleven Cities in Fulton County collect Local Option Sales Taxes (LOST) pursuant to an agreement with Fulton County which runs through 2022. However, should de-annexation occur, this would necessitate a re-negotiation of the LOST distribution with the newly formed City Government (ATTACHMENT F – 2020 ACCG Local Option Sales Tax (LOST) Renegotiation Guidebook). The 2020 LOST revenue received by the City of Atlanta was \$110,710,000. Per capita estimate provided for budget purposes.</i></p>	<p>Per Capita Estimate</p> <p>2020 Atlanta Revenue \$110,770,000 (Reference Page 208 of Comprehensive Annual Financial Report (CAFR) x 20.83</p>	<p>\$23,073,348</p>
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C. Selective Sales and Use Taxes (DCA Uniform Chart of Accounts – UCOA 31.4000)
Imposed on the sale, distribution or consumption of selected goods or services.

<p>31.4100 - Hotel-Motel Excise Tax (OCCA §48-13-51 (a) 5.1 – (ATTACHMENT G)) <i>Levied for rooms, lodging, or accommodations furnished by hotels, motels, inns, tourist camps, tourist cabins, or any other place regularly furnishing rooms, lodgings, and accommodations.</i></p> <p><i>Every operator maintaining a business in the City of Atlanta renting guestrooms, must collect an 8% eight percent (DCA Hotel Motel Tax Report – ATTACHMENT H) tax of the amount paid by each occupant of a room with sleeping accommodations in a hotel, with the exception of permanent residents and government agencies. The occupant of any room(s) is liable for payment of this tax which is collected from the occupant by the hotel operator, acting as an agent for the City of Atlanta.</i></p> <p><i>To estimate the Hotel/Motel tax collections for the study area, the average occupancy rate, the number of hotel rooms, and the average cost of the stay must be estimated. To project a conservative estimate, average City of Atlanta values were used for occupancy rate and average hotel daily rate and applied to an estimated number of study area hotel rooms, though it is possible that average occupancy rates and daily rates may be more favorable in the study area compared with the City of Atlanta as a whole.</i></p>	<p>Per Capita Estimate</p> <p>The City of Atlanta forecast \$63.9 million in City-wide Hotel/Motel taxes for FY 2021¹.</p> <p>\$63.9 million x 20.83% will generate \$13.31M. Based on review of the code and conversations with a Tourism Manager with the Georgia Department of Economic Development, 62.5% (\$8.32M) of the projected income is restricted to promoting tourism, conventions and trade shows, and tourism product development. The balance is unrestricted and available to the newly formed City Government.</p>	<p>\$4,991,389 To General Fund</p>
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¹ See Appendix C. City of Atlanta. (2021). City of Atlanta 2022 Budget.
<https://citycouncil.atlantaga.gov/home/showpublisheddocument/6465/637556318822070000>

D. Business Licenses and Permits (DCA Uniform Chart of Accounts – UCOA 32.1000)

Revenues collected from businesses for the issuance of licenses and permits by the local government

<p>32.1100 - Alcoholic Beverages <i>Fees collected for the issuance of licenses relating to alcoholic sales. (OCGA §3-5-40—43; OCGA §3-5-40—43; OCGA §3-4-48; OCGA §3-6-21.3; OCGA §3-4-48; OCGA §3-6-60; OCGA §3-4-130—133; OCGA §3-4-48; OCGA §3-6-60; OCGA §3-5-36</i></p> <p><i>In order to sell alcoholic beverages in Georgia, a proprietor must have both a local and state license to sell either in packages or by the drink. Local licenses are renewed annually and each year’s renewal is accompanied by payment of a fee.</i></p>	<p>Per Capita Estimate</p> <p>2020 Atlanta Revenue \$9,035,000 x 20.83%</p> <p>Includes 32.1110 to 32.1180 in Amount</p>	<p>\$1,881,991</p>
<p>32.1200 - General Business License <i>Fees collected relating to general business licenses. OCGA §43-40-1; OCGA §33-8-1; OCGA §33-8-8;</i></p>	<p>Per Capita Estimate</p> <p>2020 Atlanta Revenue \$68,427,000 x 20.83%%</p> <p>Includes 32.1210 to 32.1900 in Amount</p>	<p>\$14,253,344</p>
<p>32.2000 - Non-Business Licenses and Permits Revenues <i>from all non-business licenses and permits levied according to the benefits presumably conferred by the license or permit.</i></p>	<p>Per Capita Estimate</p> <p>2020 Atlanta Revenue \$10,008,750 x 20.83%</p> <p>Includes 32.2200 to 32.2230 in Amount</p>	<p>\$2,084,823</p>
<p>32.3100 - Building Structures and Equipment (Building Permits) <i>Fees collected to help defray the cost of enforcing building codes. The fees may be classified by type of inspection as follows: (Ga. Const., Art IX, §2, para 3; OCGA Title 8, ch. 2; OCGA Title 36, ch. 13; OCGA §48-13-8—9)</i></p>	<p>Per Capita Estimate</p> <p>2020 Atlanta Revenue \$30,699,000 x 20.83%</p> <p>Includes 32.3110 to 32.3180 in Amount</p>	<p>\$6,394,602</p>

<p>32.4000 - Penalties and Interest on Delinquent Licenses and Permits)</p> <p><i>Penalties for the payment of licenses and permits after their due date, and the interest charged on delinquent licenses and permits from their due date to the date of actual payment.</i></p>	<p>Per Capita Estimate</p> <p>2020 Atlanta Revenue \$1,966,000 x 20.83%</p> <p>Includes 32.4100 to 32.4590 in Amount</p>	<p>\$409,518</p>
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E. Charges for Services (DCA Uniform Chart of Accounts – UCOA 34.1000) Fees collected by local governments, generally for services provided. (*Ga. Const., Art IX, §§2 and 3; OCGA §36-70-24.*)

<p>34.100 - Fees collected relating to general government operations.</p> <p><i>Miscellaneous fees for services. 34.1400 to 34.2200 – Conservative estimate for fees and services.</i></p>	<p>Per Capita Estimate</p> <p>2020 Atlanta Revenue \$22,175,000 x 20.83%</p> <p>Includes 32.4100 to 32.4590 in Amount</p>	<p>\$3,880,000</p>
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F. Revenue Summary

Given the revenue estimates in Sections A to E, total annual revenues are estimated at \$203.5 million. Many of these revenues can be expected to increase over time given inflationary pressure on the underlying cost-basis of the assets, goods or services the revenue is based on. In general, this estimate may be considered a 2021 estimate, with an expectation that revenues could be higher in future years.

Revenue Category	Revenue Estimate
A. Real Property Taxes	\$119,642,391
Real Property – Public Utility and Other	\$26,910,486
B. Local Option Sales and Use Taxes (LOST)	\$23,073,348
C. Hotel/Motel Tax	\$4,991,389
D. Business Licenses and Permits	\$25,024,278
E. Miscellaneous Charges for Services	\$3,880,000
Total	\$203,521,892.00

Expenditures

The expenditure estimates are based primarily on expenditures incurred by comparable governments. In calculating these estimates, CSGRI first established two primary comparable governments, the cities of Sandy Springs and Roswell. Both cities are located in the metro Atlanta area, have similar population, median household income, and poverty rates and are close in population to the study area. Profile data for the study area and the comparison cities is provided in the table below.

Demographic Profile of Study Area and Primary Comparison Cities			
	Study Area	Sandy Springs	Roswell
Population*	103,867	108,080	92,833
Median Income	\$98,110	\$99,726	\$78,613
Poverty %	8.19%	7.6%	7.6%

Buckhead City expenditures were estimated by calculating the per capita expenditures for each comparable city and multiplying the average by Buckhead City’s 2021 population. The study examined services typically provided by a city of the proposed city’s size. These costs only account for annual costs and do not estimate any startup expenses.

Buckhead City Estimated Expenditures	
Mayor and Council	\$395,733
City Manager	\$877,676
City Clerk	\$446,628
Finance	\$2,949,823
City Attorney	\$813,279
Information Technology	\$3,111,855
Human Resources	\$697,986
Community Relations	\$1,202,780
Municipal Court	\$1,425,055
Police	\$30,080,931
Fire	\$14,053,205
Public Works	\$20,666,417
Parks & Recreation	\$9,339,721
Community Development	\$3,860,736
Total	\$89,921,825

Council and Mayor

Roswell and Sandy Springs each have one mayor and six city council members. These officials are part-time city employees, and the amounts include salaries, benefits, and funds used for travel, education, and training.

	Total	Per Capita
Sandy Springs FY 21	\$226,400	\$2.09
Roswell FY 21	\$513,123	\$5.53
Average Per Capita		\$3.81
Buckhead City Estimate		\$395,733

City Administration

The costs below capture expected expenses across the various administrative offices in the city. Each office receives funds for salaries, benefits, travel, training, and other operational costs, such as office supplies, communications, advertising, and technical services.

City Manager

	Total	Per Capita
Sandy Springs FY 21	\$872,395	\$8.07
Roswell FY 21	\$818,565	\$8.82
Average Per Capita		\$8.45
Buckhead City Estimate		\$877,676

City Clerk

	Total	Per Capita
Sandy Springs FY 21	\$430,300	\$3.98
Roswell FY 21	\$427,718	\$4.61
Average Per Capita		\$4.30
Buckhead City Estimate		\$446,628

Finance

	Total	Per Capita
Sandy Springs FY 21	\$2,308,300	\$21.36
Roswell FY 21	\$3,288,900	\$35.43
Average Per Capita		\$28.40
Buckhead City Estimate		\$2,949,823

City Attorney

	Total	Per Capita
Sandy Springs FY 21	\$900,000	\$8.33
Roswell FY 21	\$680,794	\$7.33
Average Per Capita		\$7.83
Buckhead City Estimate		\$813,279

Information Technology

	Total	Per Capita
Sandy Springs FY 21	\$2,565,700	\$23.74
Roswell FY 21	\$3,357,993	\$36.17
Average Per Capita		\$29.96
Buckhead City Estimate		\$3,111,855

Human Resources

	Total	Per Capita
Sandy Springs FY 21	\$582,200	\$5.39
Roswell FY 21	\$746,447	\$8.04
Average Per Capita		\$6.72
Buckhead City Estimate		\$697,986

Community Relations

Community Relations expenditures, which include advertising and website management, are designated for communications and marketing. These costs include expenses related to salaries, benefits, and operations.

	Total	Per Capita
Sandy Springs FY 21	\$1,626,150	\$15.05
Roswell FY 21	\$752,241	\$8.10
Average Per Capita		\$11.58
Buckhead City Estimate		\$1,202,780

Municipal Court

Municipal Court expenditures capture salaries and benefits for the municipal judge and their staff as well as operating expenses for the court.

	Total	Per Capita
Sandy Springs FY 21	\$1,392,000	\$12.88
Roswell FY 21	\$1,351,526	\$14.56
Average Per Capita		\$13.72
Buckhead City Estimate		\$1,425,055

Emergency Services

Estimates for the Buckhead City Police Department

This study deviates from the aforementioned methodology given the complexities of police budgeting. There is no universally accepted standard method for conducting a work-load assessment (Wilson & Weiss, 2014). Determining the number of police officers to employ comprises numerous variables to consider and include: the annual average of calls for service; arrests made; crime trends; variations in the types of and nature of crimes, frequency of and the intensity of the crime; response time of an officer to a call; time spent on the call on scene (total service time); number of officers needed per call (responding units); and the time necessary to follow-up writing the report (administrative time). Many crimes require additional follow-up through an investigation by detectives.

Common Reported Crime Trends for Buckhead City: 2009 to 2019

Crime Type	Total	Annual Average
Part I Crimes		
Aggravated Assault	574	52
Robbery-Pedestrian	548	50
Robbery-Commercial	198	18
Robbery-Residence	65	6
Homicide	17	2
Part II Crimes		
Larceny From Vehicle	10,885	990
Larceny Non-Vehicle	10,876	989
Burglary-Residence	2,209	201
Auto Theft	2,196	200
Burglary Non-Residence	783	71

Calls for service data and arrest trends were not available for analysis. However, crime statistical data reported by the Atlanta, GA Police Department on 10 categories of crime from 2009 through 2019 was accessed from the Cobra Report available on their website. The crime trends depicted in the table above do not represent all crimes occurring in Buckhead City. These reported crimes represent an annual average of 2,579 calls in which officers responded either through dispatch or were police-initiated.

The FBI (Crime in the US), annually reports crime occurrence and categorizes crimes as either violent (Part I) and property crimes (Part II). As depicted in the table on the previous page, Part II crimes represent the most reported crimes, accounting for about 95 percent of these reported crimes. The crimes of larceny from a vehicle and a larceny non-vehicle combined accounted for about 80 percent of the annual average reported property crimes, and occurred about three times daily. Burglary from a residence and from a non-residence accounted for annual average of about 11 percent of the property crimes. Auto-theft crimes accounted for about 9 percent of the property crimes.

Of the Part I crimes (Violent crimes) aggravated assaults and a robbery from a pedestrian accounted for about 26 percent of the reported violent crimes. Irrespective of the crime category, their occurrence reveals that criminals are likely to target their victims, target the location, and the risk for potential violence to a victim is high. Aggravated assaults and robbery crimes carry a high risk of harm to the victim. These reported crimes in the above table do not account for all or other calls and incidents officers would provide response service. Beyond engaging in proactive patrols, responding to calls for service for crimes, law enforcement officers must also perform directed traffic enforcement functions, perform traffic stops, respond to traffic violations, and traffic accidents. Moreover, whenever fire personnel are dispatched to a fire, it is common for at least two patrol units to respond and provide traffic control functions.

Variations in the size of the population, geographic size of the municipality, and the diversity and variations in the type and number of businesses, residences, shopping centers, industry centers, schools, hospitals, parks and recreations, civic centers, and entertainment facilities, are important variables to consider and can impact crime trends and the need for law enforcement services. In contemporary societies police officers are also expected to actively engage in community policing strategies which comprise additional time to provide services. Law enforcement officers today must wear many hats and additional service duties can include: crisis intervener; family counselor; youth counselor; quell disturbances and disputes; search for missing children and the elderly; respond to calls involving the mentally impaired; protect citizens from natural disasters and protect those from self-inflicted injuries; and as a first responder, serve as society's problem solver, to mention a few.

What is recognized is that the duties of law enforcement officers are multi-faced. Demands for police services ebb and flow across communities and response to calls or interactions with citizens vary by call, time of the call, and location of the call. Services provided by law enforcement officers fluctuates across the day of week, shift, time of the call or service provided, season of the year, and the nature of the community served.

The total number of law enforcement officers projected for this study is 250. In calculating the number officers needed, a blended approach was used by combing a per capita calculation and a potential workload assessment. Combing the two approaches provides a method for estimating the number of police officers that may be needed to adequately staff the police department.

First, the per capita calculation factors in the size of the population and the recommended number of officers per 1,000 residents. The Federal Bureau of Investigation (FBI, 2019) compiles staffing information from law enforcement agencies across the USA (Table 70). In their analysis, the FBI reports that police agencies in the Southern states of the US maintain an average ratio of 2.5 officers/1,000 residents in cities with populations between 100,000 to 249,999 residents. The population size of the Buckhead City is 103,867 residents. Therefore, it is estimated that 250 law enforcement officers (supervisors and patrol officers) would be needed. A majority of police agencies use this calculation method.

Department Police Personnel and Salary

Position/Rank	Number	Annual Salary (no benefits or retirement)
Chief	1	\$150,000.00
Deputy Chief	4	\$100,000; \$400,000.00
Captain	6	\$80,000; \$480,000.00
Lieutenant	12	\$75,000.00; \$900.00.00
Sergeant	30	\$65,000.00; 1,950,000.00
Detective	15	\$60,000.00; \$900,000.00
Patrol Officers	175	\$55,000.00; 9,625,000.00
Total	250	\$14,405,000.00

The table above reveals that about 70 percent of the projected department personnel account for patrol officers. Command officers account for about 5 percent of the total and mid-level supervisors and detectives account for the remaining 25 percent. The police personnel budget would equal about \$14,405,000.00.

Further, support personnel should also be considered. Potentially, about 18 clerical and administrative assistants would be needed to support the department. Using a salary average per person would amount to \$40,000/person for an additional total of \$720,000.00.

Moreover, the department should provide their own dispatch center. An allocation of about 10 dispatchers at a salary of \$50,000.00/person would be needed. This estimated number would allow for a shift relief factor to accommodate days off, vacation and sick time, etc. The total estimated salary equals \$500,000.00.

The total projected police department personnel including clerical and dispatchers budget would equal \$15,625,000. Estimated benefits were calculated using the June 17, 2021 BLS report "Employer Costs for Employee Compensation – March 2021." According to the report, salaries for state and local government employees account for 61.9 percent of employer costs and benefit costs account for the other 38.1 percent. Therefore, a reasonable approximation of benefits for the personnel above is \$9,617,326. Additional variables to consider is the projected workload of department officers. Using a general guideline recommended by the International Association of Chiefs of Police (McCabe, 2013; McCabe, 2017; Vose, Miller & Koshinen, 2020), the "Rule of 60" to determine the projected number of patrol officers is considered. Many existing police agencies employ about 65 to 70 percent of the force as patrol officers. In other words, at least two-thirds of the force should comprise patrol officers, which is the backbone of the department. Researching for the IACP, Wilson and Weiss (2014), and depending on the community, recommend that an officer's time on shift should be spent on responding to calls for service, performing other police related activities (proactive policing, community engagement, etc.), and administrative duties.

The Rule also considers the response time of the call and the total service time to handle the call (officer minutes). There is no national standard which recommends an average response time to a call for service as there are innumerable variables to consider. Time spent on working and resolving the call has been examined. McCabe (2017) studied 68 police agencies for International City/County Management Association (ICCMA). He found that on average the Total Service Time devoted to resolving the call averaged about 48 minutes. Von, Miller, and Koskinen (2020) reported a slightly higher Total Service Time in their study and found the time to handle the call averaged about 72 minutes. This number included responding to the call for service, time on scene, and the time needed complete incident paper work. Taking an adjusted average, the total service time spent on handling a call should average about 55 minutes. Obviously, the total time necessary to handle the call may fluctuate and will be dependent upon the

type of call, location, and severity of the call. Also, the time of day or night can also impact the total service time.

Police services must be provided 24-hours, 7-days a week, 365 days a year. Shift schedules generally are on 12-hour shifts, with rotating days off. Frequently, this is known as the Panama Plan and follows a 2-2-3 rotation (Amendola, et al., 2011). The plan provides for two-12 hour shifts and allows an officer every Friday, Saturday, and Sunday off, with two additional days off during the week. Potentially, patrol officers with supervisors could be separated into four squads to be schedule on shift while the other two are off, and vice versa, The 12-hour schedule could run from 6:00 am to 6:00 pm and includes 84 hours of work in a 2-week cycle. This type of shift schedule model accounts for a relief factor which would provide for days off, holidays, vacation time, sick days, court time, training days, and personal days. Allocating 175 patrol officers with the appropriate number of shift supervisors, would be sufficient to provide sufficient personnel to perform the necessary patrol functions.

Based on the population size, the nature of the types of crimes, the estimated calls for service, and the potential workload demand, it is estimated that allocating 250 law enforcement officers for the Buckhead City police department would sufficiently handle the projected number of calls for service and other duties needed to be performed.

Lastly, other costs to consider for policing are the annual operating costs, which include those costs associated with training, supplies, and travel. Roswell's operating budget in 2021 was \$3,212,749 with 206 employees. Sandy Springs' operating budget was \$4,261,100 with 185 employees. Roswell's operational cost was \$15,595.87 per employee. Sandy Springs' operating budget was \$23,032.97 per employee. Using the average per employee cost (\$19,314.42) for the proposed number of police personnel (250) results in an estimated operational cost \$4,828,605.

The total estimated cost for police in the study area is **\$30,080,931**.

References

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- Federal Bureau of Investigation (2019). *Full-time law enforcement employees* (Table 70). Crime in the United States, Department of Justice, Washington, D. C., www.fbi.gov/crime-in-the-u.s/2019/crime-in-the-u.s.-2019/tables/table-70.
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- Vose BV, Miller M & Koskinen, S (2020, March). Law enforcement manpower analysis: An enhanced calculation model. *Policing: An International Journal*, 1-13.
- Wilson JM, and Weiss A (2014). *A performance-based approach to police staffing and allocation*. United States Department of Justice, COPs, Washington, D.C., www.ojp.gov/ncjrs/virtual-library/abstracts/performance-based-approach-police-staffing-and-allocation.

Fire and EMS

These costs include salary, benefits, and operating costs for the proposed city’s fire and EMS. Sandy Springs has a separate line item for EMS. For simplicity, this study used Roswell's approach and added EMS to the Fire budget.

	Total	Per Capita
Sandy Springs FY 21	\$15,887,100	\$146.99
Roswell FY21	\$11,474,267	\$123.60
Average Per Capita		\$135.30
Buckhead City Estimate		\$14,053,205

Public Works

Public Works is responsible for water systems, solid waste management, stormwater, and environmental services, as well as facility and fleet maintenance. The expenses cover salaries, benefits, and associated operating costs. Sandy Springs has separate line items for Facilities and Fleet Maintenance. These services were added to Public Works to make the comparison with Roswell more accurate.

	Total	Per Capita
Sandy Springs FY 21	\$15,461,800	\$143.06
Roswell FY 21	\$23,660,558	\$254.87
Average Per Capita		\$198.97
Buckhead City Estimate		\$20,666,417

Parks and Recreation

These costs are related to maintenance and operation of the parks and recreational facilities in the city. They include expenses related to salaries, benefits, and operational costs such as maintenance, repairs, and supplies.

	Total	Per Capita
Sandy Springs FY 21	\$3,348,940	\$30.99
Roswell FY 21	\$13,817,688	\$148.84
Average Per Capita		\$89.92
Buckhead City Estimate		\$9,339,721

Community Development and Economic Development

These costs are associated with planning, zoning, building, engineering, and code enforcement. The expenses include salaries, benefits, and operational expenses such as travel, supplies, and education.

	Total	Per Capita
Sandy Springs FY 21	\$3,915,200	\$36.23
Roswell FY 21	\$3,537,703	\$38.11
Average Per Capita		\$37.17
Buckhead City Estimate		\$3,860,736

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 – 2020 Atlanta RLGF

 <p>Georgia Department of Community Affairs Office of Research</p>	<p>Report of Local Government Finances COUNTIES, MUNICIPALITIES, AND CONSOLIDATED GOVERNMENTS</p>	<p>For FY2020 or later ONLY (Updated to UCOA 4th Edition) F-16 (GA-2A) (May 2020)</p>
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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
<p>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.</p>		
<p>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.</p>	No	Fiscal Year Ended June 30
<p>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.</p>	12	2020
<p>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.</p>		
<p>Part I - TAX REVENUES -- ALL FUNDS</p>		
Section A - GENERAL PROPERTY TAXES	LINK TO: UCOA ?	Use Audit figures if available Must Enter 0 or Greater
Real Property Taxes, Current Year	31.1100	\$422,473,000
Real Property Taxes, Current Year -- Public Utility	31.1110	\$111,600,000
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	\$7,969,000
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	\$30,690,000
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	\$1,966,000
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				
<i>*All LOST Revenue should be reported as 31.3100 on Page 1</i>	UCOA CODE	From the State of Georgia (a)	From other Local Governments (b)	From Federal Government (c)
PURPOSE FOR WHICH RECEIVED				
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			*Attach List where multiple amounts are included
Section A -- SERVICE CHARGES	UCOA CODE REFERENCE(S)*		
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	34.2800		\$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 should include all salaries and benefits.	UCOA CODE	EXPENDITURES BY OBJECT CLASSIFICATIONS			
		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)
Section A GENERAL GOVERNMENT					
Administration Support - Legislative	1100	\$10,146,000	\$0	\$0	\$0
Administration Support - Executive	1300	\$176,683,000	\$81,000	\$1,801,000	\$0
Administration Support - Elections	1400	\$9,000	\$0	\$0	\$0
Administration - Financial	1510	\$59,878,000	\$2,711,000	\$81,000	\$0
Administration - Law	1530	\$11,527,000	\$0	\$0	\$0
Administration - Data Processing / MIS	1535	\$36,551,000	\$68,000	\$81,000	\$0
Administration - Human Resources	1540	\$23,176,000	\$0	\$0	\$0
Administration - Tax Commissioner	1545	\$0	\$0	\$0	\$0
Administration - Tax Assessor	1550	\$0	\$0	\$0	\$0
Administration - Risk Management	1555	\$2,040,000	\$0	\$0	\$0
Administration - Internal Audit	1560	\$1,810,000	\$0	\$0	\$0
Administration - Gen. Govmt Buildings & Plant	1565	\$13,046,000	\$32,000	\$0	\$0
Administration - Public Information	1570	\$2,691,000	\$0	\$0	\$0
Administration - General Engineering	1575	\$0	\$0	\$0	\$0
Administration - Records Management	1580	\$0	\$0	\$0	\$0
Administration - Customer Service	1590	\$3,667,000	\$0	\$141,000	\$0
Administration - General Administration Fees	1595	\$0	\$0	\$0	\$0
Total Section 5A		\$341,224,000	\$2,892,000	\$2,104,000	\$0
Section B JUDICIAL					
Judicial Administration	2100	\$0	\$0	\$0	\$0
Judicial Admin. - Superior Court	2150	\$0	\$0	\$0	\$0
Accountability Courts (Sub-accounts 2161-2165)	2160	\$0	\$0	\$0	\$0
Clerk of Courts (Superior)	2180	\$0	\$0	\$0	\$0
District Attorney	2200	\$0	\$0	\$0	\$0
State Court	2300	\$0	\$0	\$0	\$0
Magistrate Court	2400	\$0	\$0	\$0	\$0
Probate Court	2450	\$0	\$0	\$0	\$0
Recorder's Court	2500	\$0	\$0	\$0	\$0
Juvenile Court	2600	\$0	\$0	\$0	\$0
Municipal Court	2650	\$20,973,000	\$0	-\$20,000	\$0
Grand Jury Administration	2700	\$0	\$0	\$0	\$0
Law Library	2750	\$0	\$0	\$0	\$0
Public Defender Administration	2800	\$3,728,000	\$0	\$0	\$0
Total Section 5B		\$24,701,000	\$0	-\$20,000	\$0
Section C PUBLIC SAFETY					
Public Safety Administration	3100	\$334,000	\$0	\$0	\$0
Police Protection	3200	\$216,395,000	\$109,000	\$5,083,000	\$0
Prisoner Custody	3226	\$0	\$0	\$0	\$0
Sheriff's Office	3300	\$0	\$0	\$0	\$0
Jail Operations	3326	\$0	\$0	\$0	\$0
Corrections	3400	\$20,449,000	\$0	\$0	\$0
Fire Protection	3500	\$96,768,000	\$0	\$0	\$0
EMS / Ambulance Service	3600	\$925,000	\$0	\$0	\$0
Coroner / Medical Examiner Services	3700	\$0	\$0	\$0	\$0
E-911 Operations	3800	\$16,062,000	\$164,000	\$32,000	\$0
Other Protections	3900	\$6,297,000	\$0	\$0	\$0
Animal Control	3910	\$0	\$0	\$0	\$0
Total Section 5C		\$357,230,000	\$273,000	\$5,115,000	\$0
Section D PUBLIC WORKS					
Public Works Administration	4100	\$1,694,000	\$0	\$0	\$0
Roads, Streets, and Bridges	4200	\$24,340,000	\$0	\$2,331,000	\$0
Storm Drainage	4250	\$0	\$0	\$0	\$0
Wastewater	4300	\$0	\$0	\$0	\$0
Water	4400	\$0	\$0	\$0	\$0
Solid Waste and Recycling Administration	4510	\$791,000	\$0	\$0	\$0
Solid Waste Collection	4520	\$3,000	\$0	\$0	\$0
Solid Waste Disposal	4530	\$0	\$0	\$0	\$0
Recyclables Collection	4540	\$0	\$0	\$0	\$0
Recyclables Operations	4550	\$0	\$0	\$0	\$0
Closure and Post-closure Care	4560	\$0	\$0	\$0	\$0
Future Landfill/Cell Development	4570	\$0	\$0	\$0	\$0
Public Education	4580	\$0	\$0	\$0	\$0
Yard Trimmings Collection and Management	4585	\$0	\$0	\$0	\$0
Electric	4600	\$0	\$0	\$0	\$0
Natural Gas	4700	\$0	\$0	\$0	\$0
Telecommunications (Broadband)	4750	\$0	\$0	\$0	\$0
Cable Television	4800	\$962,000	\$0	\$0	\$0
Maintenance Shop	4900	\$0	\$0	\$0	\$0
Cemetery	4950	\$287,000	\$0	\$0	\$0
Intergovernmental Payments of SPLOST (Counties Only)	4960	\$0	\$0	\$0	\$0
Total Section 5D		\$28,077,000	\$0	\$2,331,000	\$0

PART V CONTINUED ON PAGE 4

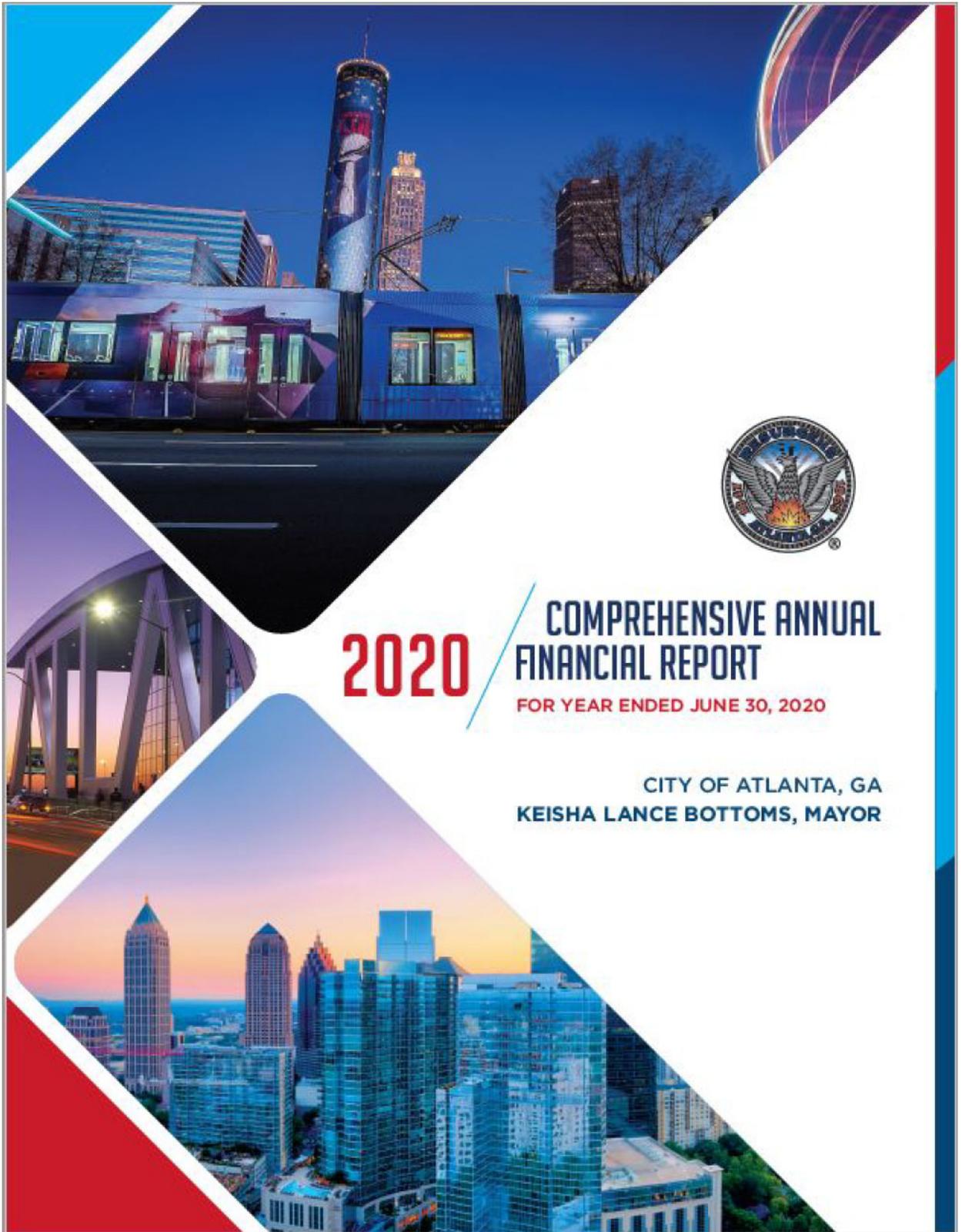
Part V -- GOVERNMENT EXPENDITURES, cont.						
FUNCTION OR PURPOSE OF EXPENDITURES (Expenditures should include all salaries and benefits.)	UCOA CODE	EXPENDITURES BY OBJECT CLASSIFICATIONS				
		(51, 52, or 53) Current Operations (a)	(54.1000) Property (b)	(54.2000) Machinery & Equipment (c)	(54.3000) 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	\$781,819,000	(\$1,919,000)	(\$881,025,000)	\$2,625,107,000
Depreciable Assets:						
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:						
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 or cost-sharing basis. Show PORTION of Part V expenses that are	FUNCTION CODE	GOV. ID No. (a)	TOTAL AMOUNT (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 - Attach List			\$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	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	\$0	\$0
Part XII - CASH AND INVESTMENT ASSETS AT THE END OF THE FISCAL YEAR					
(...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					





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



FISCAL YEAR 2018

KASIM REED
MAYOR

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

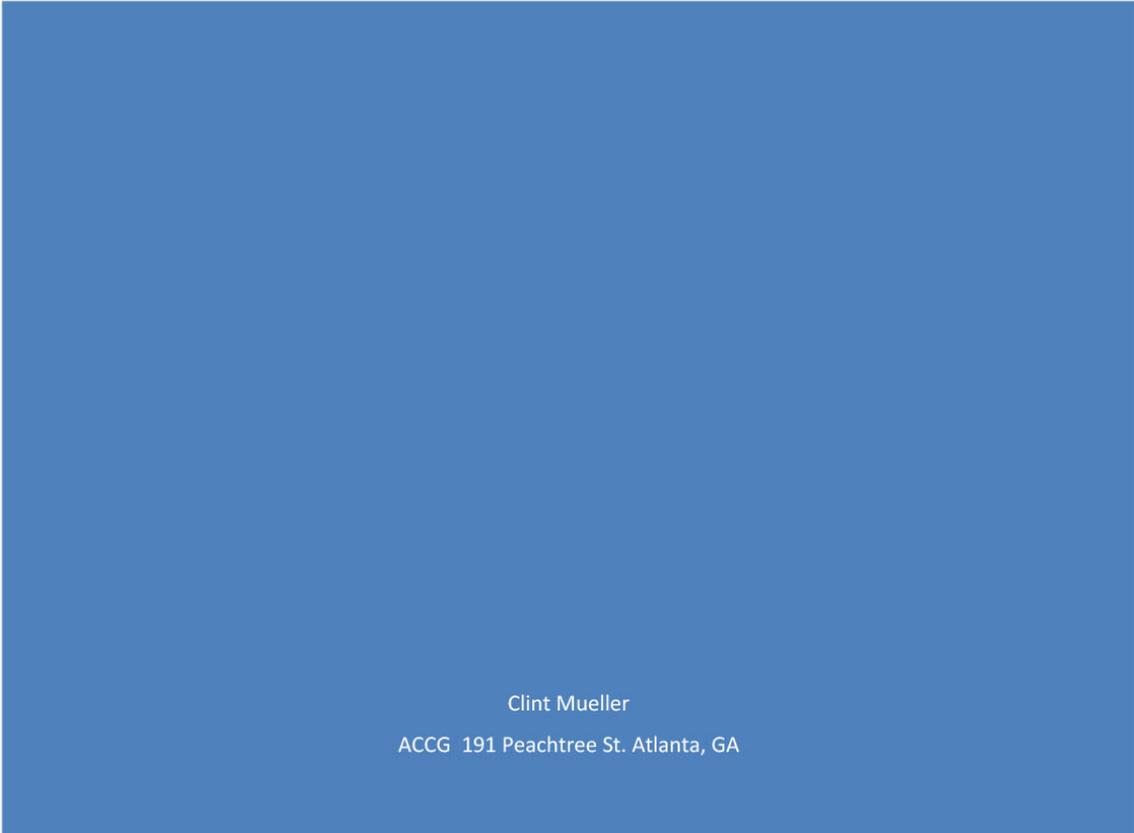
The second step distribution is made only if local TAVT proceeds remain after making the first step distribution. All distributees would be eligible to receive funds, if any remain, in the second step distribution. The distribution methodology for the second step distribution is set by statute.²⁹

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

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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%

Information as reported on the FY2019 Hotel-Motel Tax Report submitted annually to DCA

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>