

11th Edition

May 2020 (Amended April 2023)

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 – 2023 Columbia County
Annual Comprehensive Financial Report



ANNUAL COMPREHENSIVE FINANCIAL REPORT
COLUMBIA COUNTY, GEORGIA
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

ATTACHMENT D – Municipal Franchise Fees

ELECTRIC SERVICE TARIFF:
MUNICIPAL FRANCHISE FEE
SCHEDULE: "MFF-9"



PAGE	EFFECTIVE DATE	REVISION	PAGE NO.
1 of 1	With Bills Rendered for the Billing Month of March, 2023	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) may be updated annually via filings with the Georgia Public Service Commission. Such filings will be made no later than November of any year in which updates are made, with new rates becoming 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.....3.0674% times usage revenue

Outside City Limits Municipal Franchise Fee1.1839% 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.

Note: Values represent the annual difference.		Assessed Property Value									
		\$100,000					\$150,000				
		Current	Anticipated	Difference	Current	Anticipated	Difference	Current	Anticipated	Difference	
\$100	Property Tax	\$195 80	\$163 48	- \$32 32	\$293 70	\$245 22	-\$48 48	\$391 60	\$326 96	-\$64 64	
	Franchise Fee	\$14 21	\$36 81	\$22 60	\$14 21	\$36 81	\$22 60	\$14 21	\$36 81	\$22 60	
	Net Difference			-\$9 72			-\$25 88			-\$42 04	
\$150	Property Tax	\$195 80	\$163 48	- \$32 32	\$293 70	\$245 22	-\$48 48	\$391 60	\$326 96	-\$64 64	
	Franchise Fee	\$21 21	\$55 21	\$33 90	\$21 21	\$55 21	\$33 90	\$21 21	\$55 21	\$33 90	
	Net Difference			\$1 58			-\$14 58			-\$30 74	
\$200	Property Tax	\$195 80	\$163 48	- \$32 32	\$293 70	\$245 22	-\$48 48	\$391 60	\$326 96	-\$64 64	
	Franchise Fee	\$28 41	\$73 62	\$45 20	\$28 41	\$73 62	\$45 20	\$28 41	\$73 62	\$45 20	
	Net Difference			\$12 88			-\$3 88			-\$19 44	
\$250	Property Tax	\$195 80	\$163 48	- \$32 32	\$293 70	\$245 22	-\$48 48	\$391 60	\$326 96	-\$64 64	
	Franchise Fee	\$35 52	\$92 02	\$56 50	\$35 52	\$92 02	\$56 50	\$35 52	\$92 02	\$56 50	
	Net Difference			\$24 18			\$8 02			-\$8 13	
\$300	Property Tax	\$195 80	\$163 48	- \$32 32	\$293 70	\$245 22	-\$48 48	\$391 60	\$326 96	-\$64 64	
	Franchise Fee	\$42 62	\$110 43	\$67 81	\$42 62	\$110 43	\$67 81	\$42 62	\$110 43	\$67 81	
	Net Difference			\$35 49			\$19 33			-\$3 17	
\$350	Property Tax	\$195 80	\$163 48	- \$32 32	\$293 70	\$245 22	-\$48 48	\$391 60	\$326 96	-\$64 64	
	Franchise Fee	\$49 72	\$112 83	\$79 11	\$49 72	\$112 83	\$79 11	\$49 72	\$112 83	\$79 11	
	Net Difference			\$46 79			\$30 63			\$14 47	
\$400	Property Tax	\$195 80	\$163 48	- \$32 32	\$293 70	\$245 22	-\$48 48	\$391 60	\$326 96	-\$64 64	
	Franchise Fee	\$56 83	\$147 24	\$90 41	\$56 83	\$147 24	\$90 41	\$56 83	\$147 24	\$90 41	
	Net Difference			\$58 09			\$41 93			\$25 77	
\$450	Property Tax	\$195 80	\$163 48	- \$32 32	\$293 70	\$245 22	-\$48 48	\$391 60	\$326 96	-\$64 64	
	Franchise Fee	\$63 93	\$165 64	\$101 71	\$63 93	\$165 64	\$101 71	\$63 93	\$165 64	\$101 71	
	Net Difference			\$69 39			\$53 23			\$37 07	
\$500	Property Tax	\$195 80	\$163 48	- \$32 32	\$293 70	\$245 22	-\$48 48	\$391 60	\$326 96	-\$64 64	
	Franchise Fee	\$71 03	\$184 04	\$113 01	\$71 03	\$184 04	\$113 01	\$71 03	\$184 04	\$113 01	
	Net Difference			\$80 69			\$64 53			\$48 37	

Georgia Power Average Current Service Amount

	Georgia Power Average Current Service Amount	Assessed Property Value											
		\$250,000				\$300,000				\$350,000			
		Current	Anticipated	Difference		Current	Anticipated	Difference		Current	Anticipated	Difference	
\$100	Property Tax	\$489.50	\$408.70	-\$80.80		\$587.40	\$490.44	-\$96.96		\$685.30	\$572.18	-\$113.12	
	Franchise Fee	\$14.21	\$36.81	\$22.60		\$14.21	\$36.81	\$22.60		\$14.21	\$36.81	\$22.60	
	Net Difference			-\$58.20				-\$74.36				-\$90.52	
\$150	Property Tax	\$489.50	\$408.70	-\$80.80		\$587.40	\$490.44	-\$96.96		\$685.30	\$572.18	-\$113.12	
	Franchise Fee	\$21.21	\$55.21	\$33.90		\$21.21	\$55.21	\$33.90		\$21.21	\$55.21	\$33.90	
	Net Difference			-\$46.90				-\$63.06				-\$79.22	
\$200	Property Tax	\$489.50	\$408.70	-\$80.80		\$587.40	\$490.44	-\$96.96		\$685.30	\$572.18	-\$113.12	
	Franchise Fee	\$28.41	\$73.62	\$45.20		\$28.41	\$73.62	\$45.20		\$28.41	\$73.62	\$45.20	
	Net Difference			-\$35.60				-\$51.76				-\$67.92	
\$250	Property Tax	\$489.50	\$408.70	-\$80.80		\$587.40	\$490.44	-\$96.96		\$685.30	\$572.18	-\$113.12	
	Franchise Fee	\$35.52	\$92.02	\$56.50		\$35.52	\$92.02	\$56.50		\$35.52	\$92.02	\$56.50	
	Net Difference			-\$24.29				-\$40.46				-\$56.62	
\$300	Property Tax	\$489.50	\$408.70	-\$80.80		\$587.40	\$490.44	-\$96.96		\$685.30	\$572.18	-\$113.12	
	Franchise Fee	\$42.62	\$110.43	\$67.81		\$42.62	\$110.43	\$67.81		\$42.62	\$110.43	\$67.81	
	Net Difference			-\$12.99				-\$29.15				-\$45.31	
\$350	Property Tax	\$489.50	\$408.70	-\$80.80		\$587.40	\$490.44	-\$96.96		\$685.30	\$572.18	-\$113.12	
	Franchise Fee	\$49.72	\$112.83	\$63.11		\$49.72	\$112.83	\$63.11		\$49.72	\$112.83	\$63.11	
	Net Difference			-\$11.69				-\$17.85				-\$34.01	
\$400	Property Tax	\$489.50	\$408.70	-\$80.80		\$587.40	\$490.44	-\$96.96		\$685.30	\$572.18	-\$113.12	
	Franchise Fee	\$56.83	\$147.24	\$90.41		\$56.83	\$147.24	\$90.41		\$56.83	\$147.24	\$90.41	
	Net Difference			\$9.61				-\$6.55				-\$22.71	
\$450	Property Tax	\$489.50	\$408.70	-\$80.80		\$587.40	\$490.44	-\$96.96		\$685.30	\$572.18	-\$113.12	
	Franchise Fee	\$63.93	\$165.64	\$101.71		\$63.93	\$165.64	\$101.71		\$63.93	\$165.64	\$101.71	
	Net Difference			\$20.91				\$4.75				-\$11.41	
\$500	Property Tax	\$489.50	\$408.70	-\$80.80		\$587.40	\$490.44	-\$96.96		\$685.30	\$572.18	-\$113.12	
	Franchise Fee	\$71.03	\$184.04	\$113.01		\$71.03	\$184.04	\$113.01		\$71.03	\$184.04	\$113.01	
	Net Difference			\$32.21				\$16.05				-\$0.11	

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

						
Government	Tax Rate	Paragraph	FY2020	FY2021	FY2022	FY2023
Claxton City	0.05	O.C.G.A. § 48-13-51 (a) 3	\$13,014	\$17,414	\$19,506	Not Available
Clay County	0.05	O.C.G.A. § 48-13-51 (a) 3	\$19,470	\$35,873	\$12,122	Not Available
Clayton City	0.05	O.C.G.A. § 48-13-51 (a) 3	\$119,586	\$156,005	\$213,602	\$200,442
Clayton County	0.08	O.C.G.A. § 48-13-51 (b)	\$1,520,206	\$1,655,566	\$2,365,458	\$2,210,719
Cleveland City	0.08	O.C.G.A. § 48-13-51 (b)	\$25,818	\$26,571	\$32,750	Not Available
Cobb County	0.08	O.C.G.A. § 48-13-51 (a) 5.1	\$10,884,430	\$12,243,051	\$19,305,793	Not Available
Cochran City	0.06	O.C.G.A. § 48-13-51 (b)	\$18,915	\$19,535	\$21,991	Not Available
College Park City	0.08	O.C.G.A. § 48-13-51 (b)	\$8,480,423	\$6,224,871	\$10,689,136	Not Available
Colquitt City	0.05	O.C.G.A. § 48-13-51 (a) 3	\$11,236	\$7,100	\$5,944	\$6,792
Columbia County	0.05	O.C.G.A. § 48-13-51 (a) 3	\$792,439	\$967,038	\$1,726,427	\$2,123,211
Columbus/Muscogee Cons. Govt.	0.08	O.C.G.A. § 48-13-51 (b)	\$4,296,028	\$3,833,248	\$6,020,735	\$7,053,148
Conyers City	0.08	O.C.G.A. § 48-13-51 (a) 3.8	\$1,074,890	\$1,166,525	\$1,443,655	\$1,456,435
Cook County	0.05	O.C.G.A. § 48-13-51 (a) 3	\$154,810	\$204,775	\$229,197	Not Available
Cordele City	0.06	O.C.G.A. § 48-13-51 (b)	\$635,285	\$622,070	\$759,359	Not Available
Cornelia City	0.08	O.C.G.A. § 48-13-51 (b)	\$261,885	\$343,579	\$0	Not Available
Covington City	0.08	O.C.G.A. § 48-13-51 (b)	\$869,294	\$968,635	\$1,432,433	\$1,626,389
Coweta County	0.08	O.C.G.A. § 48-13-51 (b)	\$518,967	\$790,896	\$1,088,216	Not Available
Crisp County	0.05	O.C.G.A. § 48-13-51 (a) 3	\$37,424	\$45,966	\$81,531	\$0
Cumming City	0.05	O.C.G.A. § 48-13-51 (a) 3	\$14,949	\$18,295	\$19,455	Not Available
Cusseta-Chattahoochee CG	0.08	O.C.G.A. § 48-13-51 (b)	\$305,990	\$323,367	Not Available	Not Available
Cuthbert City	0.05	O.C.G.A. § 48-13-51 (a) 3	\$5,128	\$4,709	\$8,941	\$4,559
Dade County	0.08	O.C.G.A. § 48-13-51 (b)	\$0	\$0	\$349,285	Not Available
Dahlonega City	0.08	O.C.G.A. § 48-13-51 (b)	\$351,774	\$537,292	\$706,716	Not Available
Dallas City	0.05	O.C.G.A. § 48-13-51 (a) 3	\$17,412	\$15,942	\$11,897	\$0
Dalton City	0.07	O.C.G.A. § 48-13-51 (b)	\$1,091,182	\$1,562,218	\$1,833,769	Not Available
Darien City	0.05	O.C.G.A. § 48-13-51 (a) 3	\$11,146	\$15,433	\$53,374	\$49,336
Dawson City	0.05	O.C.G.A. § 48-13-51 (a) 3	Not Available	Not Available	Not Available	Not Available

Hotel-Motel Excise Tax Report
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Hotel/Motel Excise Tax Rates and Revenue Report

Jurisdiction tax Rate and Authorization Paragraph reflects current ordinance on file with DCA

“Not Available” indicates that the report has not been filed, or there as no tax in place
in that fiscal year.

Updated: December 13, 2023