



State of Georgia
Georgia Revenues and Reserves Report
Fiscal Year Ended June 30, 2015



Sea Oats
Ellen K. Tate, Tybee Island, Georgia

STATE OF GEORGIA
GEORGIA REVENUES AND RESERVES REPORT
GENERAL FUND (STATUTORY BASIS)

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Nathan Deal
Governor

Thomas Alan Skelton, CPA
State Accounting Officer

September 8, 2015

The Honorable Nathan Deal, Governor of Georgia
Teresa MacCartney, Executive Director of OPB

It is my privilege to present the Georgia Revenues and Reserve Reports (previously entitled Selected Summary Financial Information) for the fiscal year ended June 30, 2015. The objective of this report is to present information about taxes, fees, assessments, and other revenues collected under Constitutional and statutory authority and remitted to the Office of the State Treasurer (OST) during the fiscal year. The report also provides the legislative appropriation of such funds as set forth in the Amended Appropriations Act of 2014 – 2015. Finally, the report provides balances remaining at fiscal year-end including a preliminary calculation of the revenue shortfall reserve.

This report does not provide a comprehensive analysis of the State's general operating revenue, but discloses only those amounts remitted to OST. Federal funds and departmental collections retained for use by the various departments and agencies of the State are not presented in this report.

Information in this report is presented on a basis of accounting (statutory basis), which is substantially the same as the cash receipts and disbursements basis of accounting, with the following exceptions, for which (net) funds available or appropriations have been reported even though cash has not been received/disbursed:

- (1) Amounts due from the Georgia Lottery Corporation,
- (2) Amounts due to the various State organizational units for:
 - (a) Operational costs of the fiscal year and
 - (b) Undistributed sales tax collections (for local governments).
- (3) Amounts due to Georgia Fund 1 for uncollected earnings.

This basis of accounting is a comprehensive basis of accounting other than generally accepted accounting principles.

The information contained in this report should not be construed to present the financial position or results of operations of the State of Georgia as a whole. Such information will be presented in the State of Georgia *Comprehensive Annual Financial Report*, which will be issued in December 2015.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Alan Skelton", is written over a light blue horizontal line.

Thomas Alan Skelton, CPA
State Accounting Officer

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CURRENT YEAR INFORMATION

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STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE,
APPROPRIATION AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE

State Funds

State Treasury Receipts

State General Fund Receipts

Net Taxes		
Department of Revenue		
Income Tax - Individual	\$	9,678,524,025.86
Income Tax - Corporate		1,000,536,425.11
Sales and Use Tax - General		5,390,353,066.49
Motor Fuel		
Excise and Motor Carrier Mileage Tax		461,582,178.74
Sales Tax		564,236,864.90
Tobacco Taxes		215,055,115.08
Alcoholic Beverages Tax		184,373,811.46
Property Tax		26,799,138.09
Motor Vehicle License Tax		339,611,871.17
Title ad valorem Tax		828,133,774.81
Total Net Taxes - Department of Revenue		<u>18,689,206,271.71</u>
Other Departments		
Insurance Premium Tax		419,653,206.83
Total Net Taxes		<u>19,108,859,478.54</u>

Interest, Fees and Sales		
Department of Revenue		338,135,999.06
Other Departments		
Office of the State Treasurer		
Interest and Motor Fuel Deposits (Net of Bank Charges)		5,135,725.80
Interest and All Other Deposits (Net of Bank Charges)		5,908,504.13
Other Fees and Sales		134,253.69
All Other Departments		976,569,072.58
Total Interest Fees and Sales - Other Departments		<u>987,747,556.20</u>
Total Interest, Fees and Sales		<u>1,325,883,555.26</u>

Total State General Fund Receipts 20,434,743,033.80

Lottery for Education		
Lottery Proceeds		980,501,000.00
Interest Earned		1,959,046.01
Tobacco Settlement Funds		
Settlements Received		138,385,088.20
Interest Earned		56,244.00
Brain and Spinal Injury Trust Fund		1,784,064.00
Federal Revenue		
Federal Energy Regulatory Commission - Payments in lieu of Taxes - Power Sales		1,939.42
Treasury, U. S. Department of - Reimbursement for Cash Management and Improvement Act		1,115.00
Guaranteed Revenue Debt Common Reserve Fund - Interest Earned		67,010.18

Total State Treasury Receipts 21,557,498,540.61

Agency Surplus Returned		113,520,036.17
Funds Available from Beginning Fund Balance (see below)		
Mid-Year Adjustment for Education (K-12)		<u>191,678,066.00</u>

Total State Funds 21,862,696,642.78

Funds Available from Beginning Fund Balance

Revenue Shortfall Reserve (Preliminary)		796,247,943.40
Lottery for Education		811,638,465.40
Tobacco Settlement Funds		27,230,510.88
Guaranteed Revenue Debt Common Reserve Fund		54,003,250.00
Total Funds Available from Beginning Fund Balance		<u>1,689,120,169.68</u>

TOTAL STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE 23,551,816,812.46

APPROPRIATION

Legislative Appropriation to Spending Units for Fiscal Year Ended June 30		21,137,908,208.00
Less: Current Year Funds Lapsed		(105,200.00)
NET APPROPRIATION		<u>21,137,803,008.00</u>

EXCESS OF STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE OVER NET APPROPRIATION 2,414,013,804.46

ENDING FUND BALANCE - JUNE 30, 2015 \$ 2,414,013,804.46

ANALYSIS OF ENDING FUND BALANCE

Reserved for:		
Revenue Shortfall Reserve (Preliminary)	\$	1,450,686,852.54
Lottery for Education (Preliminary)		885,011,131.20
Tobacco Settlement Funds (Preliminary)		24,312,570.72
Guaranteed Revenue Debt Common Reserve Fund		54,003,250.00
Total Reserved Fund Balance		<u>2,414,013,804.46</u>
Unreserved, Undesignated (Surplus)		-

TOTAL ENDING FUND BALANCE - JUNE 30, 2015 \$ 2,414,013,804.46

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
CALCULATION OF FUND BALANCES BY CATEGORY OF STATE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	TOTAL	STATE GENERAL AND MOTOR FUEL FUNDS
STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE		
State Funds		
State Treasury Receipts		
State General Fund Receipts	\$ 20,434,743,033.80	\$ 20,434,743,033.80
Lottery for Education - Lottery Proceeds and Interest	982,460,046.01	-
Tobacco Settlements Received and Interest	138,441,332.20	-
Brain and Spinal Injury Trust Fund	1,784,064.00	1,784,064.00
Federal Revenue	3,054.42	3,054.42
Guaranteed Revenue Debt Common Reserve Fund - Interest Earned	67,010.18	-
	21,557,498,540.61	20,436,530,152.22
Total State Treasury Receipts		
Agency Surplus Returned		
Surplus Collected from FY 2014	106,413,625.73	66,587,504.36
Early Remittance of FY 2015 Surplus		
Guaranteed Revenue Debt Common Reserve Fund	-	67,010.18
Georgia Ports Authority	38,188.00	38,188.00
Georgia Building Authority	595,934.00	595,934.00
State Board of Workers' Compensation	4,728,320.00	4,728,320.00
Other	1,743,968.44	1,701,918.38
Funds Available from Beginning Fund Balance (see below)		
Mid-Year Adjustment for Education (K-12)	191,678,066.00	191,678,066.00
	21,862,696,642.78	20,701,927,093.14
Total State Funds		
Funds Available from Beginning Fund Balance		
Revenue Shortfall Reserve (Preliminary)	796,247,943.40	796,247,943.40
Lottery for Education	811,638,465.40	-
Tobacco Settlement Funds	27,230,510.88	-
Guaranteed Revenue Debt Common Reserve Fund	54,003,250.00	-
	1,689,120,169.68	796,247,943.40
Total Funds Available from Beginning Fund Balance		
TOTAL STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE		
	23,551,816,812.46	21,498,175,036.54
APPROPRIATION		
Legislative Appropriation to Spending Units for Fiscal Year Ended June 30		
FY 2015 Legislative Appropriation to Spending Units		
House Bill 744 (Original Appropriation)	20,836,649,562.00	19,746,334,738.00
House Bill 75 (Amended Appropriation)	276,256,534.00	276,256,534.00
Budget Adjustments		
Hospital Provider Payment	7,444,738.00	7,444,738.00
Nursing Home Provider Fees	17,557,374.00	17,557,374.00
Net Appropriation Prior to Lapse	21,137,908,208.00	20,047,593,384.00
Less: Current Year Funds Lapsed	(105,200.00)	(105,200.00)
	21,137,803,008.00	20,047,488,184.00
NET APPROPRIATION		
EXCESS OF STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE OVER NET APPROPRIATION		
	2,414,013,804.46	1,450,686,852.54
ENDING FUND BALANCE - JUNE 30, 2015		
	\$ 2,414,013,804.46	\$ 1,450,686,852.54

LOTTERY FOR EDUCATION FUNDS	TOBACCO SETTLEMENT FUNDS	GUARANTEED REVENUE DEBT COMMON RESERVE FUND
\$ -	\$ -	\$ -
982,460,046.01	-	-
-	138,441,332.20	-
-	-	-
-	-	-
-	-	67,010.18
<u>982,460,046.01</u>	<u>138,441,332.20</u>	<u>67,010.18</u>
38,830,194.73	995,926.64	-
-	-	(67,010.18)
-	-	-
-	-	-
-	-	-
30,477.06	11,573.00	-
-	-	-
<u>1,021,320,717.80</u>	<u>139,448,831.84</u>	<u>-</u>
-	-	-
811,638,465.40	-	-
-	27,230,510.88	-
-	-	54,003,250.00
<u>811,638,465.40</u>	<u>27,230,510.88</u>	<u>54,003,250.00</u>
<u>1,832,959,183.20</u>	<u>166,679,342.72</u>	<u>54,003,250.00</u>
947,948,052.00	142,366,772.00	-
-	-	-
-	-	-
-	-	-
<u>947,948,052.00</u>	<u>142,366,772.00</u>	<u>-</u>
-	-	-
<u>947,948,052.00</u>	<u>142,366,772.00</u>	<u>-</u>
<u>885,011,131.20</u>	<u>24,312,570.72</u>	<u>54,003,250.00</u>
<u>\$ 885,011,131.20</u>	<u>\$ 24,312,570.72</u>	<u>\$ 54,003,250.00</u>

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
STATE GENERAL FUND RECEIPTS BY COLLECTING UNIT
FOR THE YEAR ENDED JUNE 30, 2015

COLLECTING UNIT (See also "Detail of State General Fund Receipts by Collecting Unit")

Accounting Office, State	\$ 362,678.05
Agriculture, Department of	20,098,004.60
Audits and Accounts, Department of	4,392,774.36
Banking and Finance, Department of	20,531,998.85
Behavioral Health and Developmental Disabilities, Department of	2,516,533.01
Community Health, Department of	474,322,838.01
Corrections, Department of	15,110,617.05
Driver Services, Department of	73,647,018.75
Early Care and Learning, Department of	747,947.60
General Assembly of Georgia	16,701.60
Governor, Office of the	5,092,742.39
Human Services, Department of	7,137,755.30
Insurance, Office of the Commissioner of	478,509,906.22
Investigation, Georgia Bureau of	1,094,918.75
Judicial Branch	
Appeals, Court of	414,684.89
Judicial Council	1,900.00
Supreme Court	221,991.42
Labor, Department of	27,724,158.00
Natural Resources, Department of	45,956,399.94
Pardons and Paroles, State Board of	5,444.52
Properties Commission, State	10,400,972.50
Public Health, Department of	9,836,616.15
Public Safety, Department of	6,595,291.87
Public Service Commission	833,665.32
Revenue, Department of	19,027,342,270.77
Secretary of State	78,617,291.11
Student Finance Commission, Georgia - Georgia Non-Public Post-Secondary Education Commission	1,366,286.21
Superior Court Clerks' Cooperative Authority	88,656,837.73
Treasurer, Office of the State	11,178,483.62
Workers' Compensation, State Board of	22,008,305.21
	<hr/>
Total State General Fund Receipts	<u><u>\$ 20,434,743,033.80</u></u>

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
ANALYSIS OF REVENUE SHORTFALL RESERVE
(PRELIMINARY)
JUNE 30, 2015

Beginning Fund Balances - July 1, 2014	
Reserved for Revenue Shortfall Reserve (Preliminary)	\$ 987,926,009.40
FY 2014 Agency Surplus Returned	<u>66,587,504.36</u>
Total Beginning Revenue Shortfall Reserve - July 1, 2014	1,054,513,513.76
FY 2015 Appropriation of Mid-Year Adjustment for Education	<u>(191,678,066.00)</u>
Adjusted FY 2014 Revenue Shortfall Reserve	862,835,447.76
Excess of Total Current Year State Treasury Receipts and Agency Surplus Returned Over Current Year Appropriation/Other Deductions (see below)	<u>587,851,404.78</u>
Ending Revenue Shortfall Reserve (Preliminary) - June 30, 2015	<u>\$ 1,450,686,852.54</u>

Net Change in Revenue Shortfall Reserve from Current Year Activity	
Current Year State Treasury Receipts and Agency Surplus Returned	
State General Fund Receipts (Net Revenue Collections)	\$ 20,434,743,033.80
Other Treasury Receipts	<u>1,787,118.42</u>
Total Current Year State Treasury Receipts	20,436,530,152.22
Agency Surplus Returned - Early Remittance of FY 2015 Surplus	<u>7,131,370.56</u>
Total Current Year State Treasury Receipts and Agency Surplus Returned	<u>20,443,661,522.78</u>
Current Year Appropriation/Other Deductions	
FY 2015 Appropriation (does not include appropriation for Mid-Year Adjustment itemized above)	19,830,913,206.00
Budget Adjustments (net)	25,002,112.00
Funds Lapsed	<u>(105,200.00)</u>
Total Current Year Appropriation/Other Deductions	<u>19,855,810,118.00</u>
Excess of Total Current Year State Treasury Receipts and Agency Surplus Returned Over Current Year Appropriation/Other Deductions	<u>\$ 587,851,404.78</u>

Statutory Limits/Availability

Maximum Reserve - 15% of State General Fund Receipts (Net Revenue Collections)	\$ 3,065,211,455.00
1% of State General Fund Receipts (Net Revenue Collections) (Maximum amount of reserve available for appropriation to fund increased K-12 needs)	\$ 204,347,430.00
4% of State General Fund Receipts (Net Revenue Collections) (Governor may release reserve funds in excess of this amount for appropriation)	\$ 817,389,721.00
Current Year Reserve as a Percentage of State General Fund Receipts (Net Revenue Collections)	7.10%

This reserve is calculated as provided for in OCGA 45-12-93(a), which states, in part, that "the amount of all surplus in state funds existing as of the end of each fiscal year shall be reserved and added to the Revenue Shortfall Reserve. Funds in the Revenue Shortfall Reserve shall carry forward from fiscal year to fiscal year, without reverting to the general fund at the end of a fiscal year." Up to one percent (1%) of the preceding fiscal year's net revenue collections may be appropriated from the reserve for funding increased K-12 needs and the Governor may release reserve funds in excess of four percent (4%) of net revenue collections for appropriation. The reserve cannot exceed fifteen percent (15%) of the previous fiscal year's net revenue for any given fiscal year.

The reserve included in this report is labeled "Preliminary," as it does not include the lapsing of current year surplus from appropriated agencies. Final close-out and audit of agency surplus will be completed subsequent to the release of this report.

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
ANALYSIS OF MOTOR FUEL FUNDS AVAILABLE FOR APPROPRIATION
JUNE 30, 2015

Amount Derived from Motor Fuel Taxes	
FY 2015 Motor Fuel Tax Collections	
Per Accounting Records of the Department of Revenue	
Motor Fuel Collections	\$ 467,053,503.99
Motor Carrier Mileage Tax	<u>8,510,934.18</u>
Total Motor Fuel and Motor Carrier Mileage Tax Receipts	475,564,438.17
Refunds	(14,290,407.22)
Collection Costs	<u>(5,199,006.52)</u>
Net Motor Fuel and Motor Carrier Mileage Tax Receipts	456,075,024.43
3% Sales Tax on Motor Fuel	<u>564,236,864.90</u>
Total FY 2015 Motor Fuel Tax Collections per Department of Revenue	1,020,311,889.33
Interest Earned on Motor Fuel Tax Funds (Per Accounting Records of OST)	<u>5,135,725.80</u>
Total FY 2015 Motor Fuel Collections	1,025,447,615.13
Motor Fuel Tax Funds on Deposit in the Guaranteed Revenue Debt Common Reserve Fund in Excess of Amount Required	<u>67,010.18</u>
Total Amount Derived from Motor Fuel Taxes	<u>1,025,514,625.31</u>
FY 2016 Original Appropriation (House Bill 76) - Motor Fuel Funds	
to Georgia Department of Transportation	866,576,514.00
to State of Georgia General Obligation Debt Sinking Fund	<u>136,777,277.00</u>
Total FY 2016 Original Appropriation (House Bill 76) - Motor Fuel Funds	<u>1,003,353,791.00</u>
Total Motor Fuel Funds Available for FY 2015 Appropriation (See Below)	<u><u>\$ 22,160,834.31</u></u>

The Constitution of the State of Georgia and the Official Code of Georgia provide that the amount of motor fuel-related collections in one fiscal year defines the amount to be appropriated in the subsequent fiscal year. The difference in the actual fiscal year 2015 motor fuel collections (including motor fuel funds on deposit in the Guaranteed Revenue Debt Common Reserve Fund at June 30, 2015), and the motor fuel appropriations in the 2016 Original Appropriations Act must be appropriated as motor fuel funds during fiscal year 2016. (see Article III, Section IX, Paragraph VI of the Constitution of the State of Georgia and OCGA 50-17-23(b)(3)).

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
ANALYSIS OF RESERVE FOR LOTTERY FOR EDUCATION
PRELIMINARY
JUNE 30, 2015

Beginning Reserve for Lottery for Education (Preliminary) - July 1, 2014	<u>\$ 811,638,465.40</u>
Additions	
Lottery Proceeds Collected	980,501,000.00
Interest Earned	1,959,046.01
Early Remittance of FY 2015 Surplus	30,477.06
FY 2014 Agency Lottery Surplus Returned	<u>38,830,194.73</u>
Total Additions	<u>1,021,320,717.80</u>
Deductions	
FY 2015 Appropriations	<u>947,948,052.00</u>
Ending Reserve For Lottery for Education (Preliminary) - June 30, 2015	<u><u>\$ 885,011,131.20</u></u>
Analysis of Reserve	
Restricted	
Shortfall Reserve (50% of prior year proceeds)	\$ 472,548,500.00
Unrestricted (Preliminary)	<u>412,462,631.20</u>
Ending Reserve For Lottery for Education (Preliminary) - June 30, 2015	<u><u>\$ 885,011,131.20</u></u>

This reserve is calculated as provided for in OCGA 50-27-13. OCGA 50-27-13(b)(3) requires that "A shortfall reserve be maintained within the Lottery for Education account in an amount equal to at least 50 percent of the net proceeds deposited into such account for the preceding fiscal year. If the net proceeds paid into the Lottery for Education Account in any year are not sufficient to meet the amount appropriated for education purposes, the shortfall reserve may be drawn upon to meet the deficiency. In the event the shortfall reserve is drawn upon and falls below 50 percent of net proceeds deposited into such account for the preceding fiscal year, the shortfall reserve shall be replenished to the level required in this paragraph in the next fiscal year and the lottery-funded programs shall be reviewed and adjusted accordingly."

The reserve included in this report is labeled "Preliminary," as it does not include the lapsing of current year surplus from appropriated agencies. Final close-out and audit of agency surplus will be completed subsequent to the release of this report.

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
ANALYSIS OF RESERVE FOR TOBACCO SETTLEMENT FUNDS
PRELIMINARY
JUNE 30, 2015

Beginning Reserve for Tobacco Settlement Funds (Preliminary) - July 1, 2014	<u>\$ 27,230,510.88</u>
Additions	
Tobacco Settlements Received	138,385,088.20
Interest Earned	56,244.00
Early Remittance of FY 2015 Surplus	11,573.00
FY 2014 Agency Tobacco Surplus Returned	<u>995,926.64</u>
Total Additions	<u>139,448,831.84</u>
Deductions	
FY 2015 Appropriations	<u>142,366,772.00</u>
Ending Reserve For Tobacco Settlement Funds (Preliminary) - June 30, 2015	<u><u>\$ 24,312,570.72</u></u>

This reserve represents funds available as provided by the State of Georgia's share of the National Association of Attorneys General's Master Tobacco Settlement Agreement. Although no specific legal requirement for this reserve exists, the State's budget writers have chosen to establish a separate appropriations fund for the disbursement of these funds. Accounting for these funds within a reserve facilitates identification of the unexpended funds available for future appropriation.

The reserve included in this report is labeled "Preliminary," as it does not include the lapsing of current year surplus from appropriated agencies. Final close-out and audit of agency surplus will be completed subsequent to the release of this report.

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
ANALYSIS OF RESERVE FOR GUARANTEED REVENUE DEBT COMMON RESERVE FUND
JUNE 30, 2015

<u>GUARANTEED REVENUE DEBT BOND ISSUE</u>	<u>AVAILABLE BALANCE JULY 1, 2014 BEGINNING RESERVE - JULY 1, 2014</u>	<u>INTEREST EARNED</u>	<u>AVAILABLE BALANCE JUNE 30, 2015</u>	<u>HIGHEST ANNUAL DEBT SERVICE REQUIREMENT ENDING RESERVE - JUNE 30, 2015</u>	<u>EXCESS BALANCE JUNE 30, 2015</u>
State Road and Tollway Authority					
Series 2001/Series 2011A Refunding	\$ 29,596,500.00	\$ 36,724.95	\$ 29,633,224.95	\$ 29,596,500.00	\$ 36,724.95
Series 2003/Series 2011B Refunding	<u>24,406,750.00</u>	<u>30,285.23</u>	<u>24,437,035.23</u>	<u>24,406,750.00</u>	<u>30,285.23</u>
Total Guaranteed Revenue Debt Bond Issues	<u>\$ 54,003,250.00</u>	<u>\$ 67,010.18</u>	<u>\$ 54,070,260.18</u>	<u>\$ 54,003,250.00</u>	<u>\$ 67,010.18</u>

This reserve is calculated as provided for in OCGA 50-17-23(b)(3) which states, in part, "The amount to the credit of the common reserve fund shall at all times be at least equal to the aggregate highest annual debt service requirements on all outstanding guaranteed revenue obligations entitled to the benefit of such fund".

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
DETAIL OF STATE GENERAL FUND RECEIPTS BY COLLECTING UNIT
FOR THE YEAR ENDED JUNE 30, 2015

COLLECTING UNIT

Accounting Office, State State Ethics		\$	362,678.05
Agriculture, Department of			
Animal Industry Fees	\$	15,821.00	
Animal Protection Fees		664,048.00	
Consumer Protection Fees		5,407,070.83	
Entomology and Pesticides Permits		3,801,038.51	
Feed Division Fees		682,649.21	
GATE Program		772,143.22	
Miscellaneous Receipts		207,317.15	
Plant Industry Fees		1,399,610.56	
Regional Farmers Market Fees		6,549,734.91	
Small Farmers Market Fees		356,695.40	
Weights and Measures Warehouse Fees		<u>241,875.81</u>	20,098,004.60
Audits and Accounts, Department of			
For Federal Audit Fees			
Undistributed		2,458,660.00	
For Nursing Home Audit Fees			
Community Health, Department of		<u>1,934,114.36</u>	4,392,774.36
Banking and Finance, Department of			
Fees			20,531,998.85
Behavioral Health and Developmental Disabilities, Department of			
Patient Accounts			2,516,533.01
Community Health, Department of			
Exam Board Fees		8,547,918.19	
Home Health Care License		4,429,595.17	
Hospital Provider Payment		278,958,076.00	
Medical License Fees		6,632,013.58	
Miscellaneous Fees		341,383.07	
Nursing Home Provider Fees		<u>175,413,852.00</u>	474,322,838.01
Corrections, Department of			
Confiscated Contraband Receipts		17,178.28	
Parole Fees		1,191,913.20	
Probation Supervision Fees		8,183,556.19	
Room and Board Assessments		5,682,108.19	
Supervision Transfer Fees		<u>35,861.19</u>	15,110,617.05
Driver Services, Department of			
A.D.A.D. Permits		17,595.00	
Driver's License Fees		51,256,823.75	
House Bill 160 - Excessive Speeder Fees		<u>22,372,600.00</u>	73,647,018.75
Early Care and Learning, Department of			
Child Care Learning Center Fees		641,634.00	
Civil Penalties		<u>106,313.60</u>	747,947.60
General Assembly of Georgia			
Legislative Earned Fees		4.00	
Legislative Service Fees		13,267.65	
Miscellaneous		<u>3,429.95</u>	16,701.60
Governor, Office of the			
Office of Consumer Affairs			
Buying Service Fees		284.00	
Fines		4,437,201.07	
Motor Vehicle Arbitration Fees		363,553.83	
Professional Standards Commission			
Teachers Certification Fees		<u>291,703.49</u>	5,092,742.39

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
DETAIL OF STATE GENERAL FUND RECEIPTS BY COLLECTING UNIT
FOR THE YEAR ENDED JUNE 30, 2015

Human Services, Department of			
Administrative Penalties - DUI			
Child Support Recovery Program		\$	7,097,171.55
Civil Penalties - Child Care			34,678.34
Vital Records			(359.59)
Laboratory Licenses			6,265.00
			7,137,755.30
Insurance, Office of the Commissioner of			
Business Licenses and Permits			41,551,226.59
Fraud Account			4,213,389.03
Non Business Licenses and Permits			4,861,057.01
Penalty and Interest			2,943,841.91
Safety Engineering Fees			5,287,184.85
State Premium Tax	\$	419,622,257.53	
Insurance Company Regulation		494,647,572.19	
Refund of Local Premium Tax		(494,616,622.89)	
			478,509,906.22
Investigation, Georgia Bureau of			
Bingo License Fees			13,400.00
Fingerprint License Applications			686,754.00
GCIC Records Check Fees			387,505.75
Miscellaneous Receipts			7,259.00
			1,094,918.75
Judicial Branch:			
Appeals, Court of			
Admission to Practice			28,961.00
Certified Records Furnished			370.00
Court Cost and Fees			381,057.10
Excess Convenience Fee			4,296.79
			414,684.89
Judicial Council			
Probation Administration Fees			1,900.00
Supreme Court			
Admission to Practice			22,652.29
Certified Copies Furnished			13,313.60
Cost in Cases Docketed			170,200.05
Excess Convenience Fees			15,825.48
			221,991.42
Labor, Department of			
Administrative Assessments			23,222,582.55
Penalty and Interest Collections			4,501,575.45
			27,724,158.00
Natural Resources, Department of			
Alligator Farm Permit			100.00
Alligator Hunting License			59,750.00
Asbestos License Fees			358,852.60
Boat Registration			3,529,824.22
BUI Reinstatement Fees			4,800.00
Car Wash Certification Fees			1,000.00
Cast Net Licenses - Resident			7,000.00
Catch Out Pond			1,726.00
Charter Boat Fishing Licenses			3,200.00
Coastal Marshland Shore Protection			6,200.00
Commercial Boat Licenses			51,057.50
Commercial Fox Preserve			2,700.00
Commercial Quail Breeders License			2,748.00
Crabbing License - Resident			34,320.00
Crabbing License - Non Resident			236.00
Dog Hunting License			34,400.00
Fines - Environmental Protection Division			1,325,551.97
Fines - Game and Fish Division			7,000.00
Fur Dealers License Agent			880.00
Fur Dealers License - Resident			790.00
Fur Trappers License - Resident			42,065.00
Fur Trappers License - Non Resident			10,250.00
Game Holding Permit			1,280.00
Hazardous Waste Superfund			1,206,036.40
Historic Preservation Application Fees			6,875.00
Hunting and Fishing Licenses			19,234,532.59
Land Disturbance Fees			1,608,325.56
Lifetime License - Non Resident			(4,588.00)
Lifetime License - Senior Discount			87,967.00
Lifetime License - Shooting			4,200.00
Lifetime License - Veterans			42,504.00
Lifetime Sportsman License Type A - Adult			215,218.00

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
DETAIL OF STATE GENERAL FUND RECEIPTS BY COLLECTING UNIT
FOR THE YEAR ENDED JUNE 30, 2015

Natural Resources, Department of (continued)			
Lifetime Sportsman License Type I - Infant	\$	183,545.00	
Lifetime Sportsman License Type Y - Youth		166,833.00	
Marina Pier Licenses		400.00	
Special Purpose Exportation Permit		7,209.00	
Residential Operating Commercial Shooting Preserve		21,050.00	
Residential Operating Private Shooting Preserve		7,705.00	
Salt Water Bait Dealers License - Resident		725.00	
Salt Water Fishing Guide - Resident		3,950.00	
Salt Water Fishing Guide - Nonresident		550.00	
Salt Water Fishing Guide - Customer Resident		21,000.00	
Salt Water Fishing Guide - Customer Nonresident		4,000.00	
Salt Water Fishing Guide - Unlimited Customer Resident		1,200.00	
Scientific Collectors Permit		10,700.00	
Scrap Tire		6,389,797.36	
Soft Shell Crab Dealer		100.00	
Solid Waste Fees		10,381,263.06	
State Federal Falconry Permit		2,070.00	
Surface Water Permit Fees		31,000.00	
Tax Credit Donation		171,690.00	
Taxidermist License - Resident		23,700.00	
Taxidermist License - Non-Resident		118.00	
Title III Hazardous Substance Fee		557,696.68	
Water Well License Renewal		45,250.00	
Wild Animal Exhibit Permit		5,714.00	
Wild Animal Dealer License		32,332.00	
		<u>32,332.00</u>	\$ 45,956,399.94
Pardons and Paroles, State Board of			
Parole Fees			5,444.52
Properties Commission, State			
Rental and Sale of Property			10,400,972.50
Public Health, Department of			
Central Laboratory Fees		6,674,910.25	
Tanning Fees		44,330.00	
Vital Record Fees		2,756,024.95	
Paramedic Certification Fees		361,350.95	
		<u>361,350.95</u>	9,836,616.15
Public Safety, Department of			
Other Fees		215,216.50	
Overweight Citations		6,380,075.37	
		<u>6,380,075.37</u>	6,595,291.87
Public Service Commission			
Civil Penalties - Utilities		780,651.32	
Integrated Resource Planning Cost		53,014.00	
		<u>53,014.00</u>	833,665.32
Revenue, Department of			
Net Taxes:			
Income Tax - Individual	\$	12,024,815,901.66	
Refunds		<u>(2,346,291,875.80)</u>	\$ 9,678,524,025.86
Income Tax - Corporate		1,173,664,017.17	
Refunds		<u>(173,127,592.06)</u>	1,000,536,425.11
Sales and Use Tax - General		5,479,764,869.94	
Refunds		<u>(89,411,803.45)</u>	5,390,353,066.49
Motor Fuel			
Excise and Motor Carrier Mileage Tax		475,789,448.91	
Refunds		<u>(14,207,270.17)</u>	461,582,178.74
Prepaid State Tax (Second Motor Fuel Tax)			564,236,864.90
Tobacco Taxes		215,098,673.40	
Refunds		<u>(43,558.32)</u>	215,055,115.08
Alcoholic Beverages Tax			
Liquor		60,010,734.62	
Refunds		<u>(9,541.70)</u>	60,001,192.92
Malt Beverage			87,350,212.86
Wine			37,022,405.68
Property Tax		27,046,505.85	
Refunds		<u>(247,367.76)</u>	26,799,138.09

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
DETAIL OF STATE GENERAL FUND RECEIPTS BY COLLECTING UNIT
FOR THE YEAR ENDED JUNE 30, 2015

Motor Vehicle License Tax	\$ 362,473,251.45			
Refunds	<u>(22,861,380.28)</u>	\$ 339,611,871.17		
Title ad valorem Tax		828,133,774.81	\$ 18,689,206,271.71	
Interest, Fees and Sales:				
Alcoholic Beverages Licenses and Fees	4,433,859.17			
Refunds	<u>(78,430.10)</u>	4,355,429.07		
Costs of Collections				
Real Estate Transfer Tax	224,204.21			
Sales Tax				
Education Local Option	16,487,344.20			
Homestead Option	1,252,207.51			
Local Option	13,887,768.76			
MARTA	3,761,761.81			
Special Purpose	<u>11,902,872.65</u>	47,516,159.14		
Coin Operated Amusement Fees		(16,412.75)		
Fees on Contracts		23,027.72		
Interest		74,741,117.43		
Penalties		65,831,600.46		
Penalties and Interest on Fi Fa		83,910.92		
Public Service Corporation Assessments		1,049,526.88		
Tobacco Licenses and Fees	832,058.42			
Refunds	<u>(1,241.65)</u>	830,816.77		
Unclaimed Property	160,509,612.20			
Refunds	<u>(21,548,186.02)</u>	138,961,426.18		
Undistributed		<u>4,759,397.24</u>	<u>338,135,999.06</u>	\$ 19,027,342,270.77
Secretary of State				
Boxing Commission			50,434.78	
Corporations			46,578,503.62	
Elections			82,898.34	
GA Laws			5,790.60	
Professional Examinations			16,930,648.04	
Qualifying Fees			169,180.09	
Real Estate			3,760,486.00	
Securities			11,039,495.73	
State Ethics			<u>(146.09)</u>	78,617,291.11
Student Finance Commission, Georgia				
Georgia Non-Public Post-Secondary Education Commission				
Application and Renewal Fees			1,343,525.88	
Sale of Publications			<u>22,760.33</u>	1,366,286.21
Superior Court Clerks' Cooperative Authority				
Drivers' Education and Training			3,746,817.94	
Indigent Defense Fund			39,068,313.19	
Interest Income			16,822.51	
Judicial Operations Fee			18,611,107.32	
Peace Officers and Prosecutors Training Fund			24,405,609.81	
Senate Bill 218 Collections			1,499,936.65	
Sexual Offender Annual Registration			0.02	
State Children's Trust Fund			<u>1,308,230.29</u>	88,656,837.73
Treasurer, Office of the State				
Dividends on Stock			4,568.55	
911 Fees			435,462.39	
Interest Earned (Net of Bank Charges)				
State General Funds		5,908,504.13		
Motor Fuel Tax Funds		<u>5,135,725.80</u>	11,044,229.93	
Miscellaneous			<u>(305,777.25)</u>	11,178,483.62
Workers' Compensation, State Board of				
Assessments			21,291,286.97	
No Dependent Death Cases			200,000.00	
Penalty Fines			<u>517,018.24</u>	<u>22,008,305.21</u>
Total State General Fund Receipts				<u>\$ 20,434,743,033.80</u>

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
LEGISLATIVE APPROPRIATION AND ALLOTMENTS TO SPENDING UNITS
FOR THE YEAR ENDED JUNE 30, 2015

	Appropriation for Fiscal Year 2015		
	Legislative Appropriation	Budget Adjustments	Funds Lapsed
Legislative Branch			
General Assembly of Georgia			
Georgia Senate	\$ 10,585,835.00	\$ -	\$ -
Georgia House of Representatives	18,705,323.00	-	-
Georgia General Assembly Joint Offices	10,043,865.00	-	-
Audits and Accounts, Department of	33,450,200.00	-	(20,000.00)
Judicial Branch			
Appeals, Court of	15,079,566.00	-	-
Judicial Council	13,620,400.00	-	-
Juvenile Courts	7,225,812.00	-	-
Prosecuting Attorneys	67,207,045.00	-	-
Superior Courts	64,878,897.00	-	-
Supreme Court	10,321,349.00	-	-
Executive Branch			
Accounting Office, State	6,457,650.00	-	-
Administrative Services, Department of	3,878,113.00	-	-
Agriculture, Department of	42,515,594.00	-	-
Banking and Finance, Department of	11,669,059.00	-	-
Behavioral Health and Developmental Disabilities, Department of	968,060,951.00	-	-
Community Affairs, Department of	140,206,295.00	-	-
Community Health, Department of	3,108,026,340.00	25,002,112.00	-
Corrections, Department of	1,151,953,163.00	-	-
Defense, Department of	9,496,994.00	-	-
Driver Services, Department of	63,099,864.00	-	-
Early Care and Learning, Department of	369,793,520.00	-	-
Economic Development, Department of	35,572,250.00	-	-
Education, Department of	8,083,724,492.00	-	-
Employees' Retirement System	30,369,769.00	-	-
Forestry Commission, Georgia	32,958,632.00	-	-
Governor, Office of the	49,232,755.00	-	-
Human Services, Department of	540,514,023.00	-	-
Insurance, Office of the Commissioner of	19,882,363.00	-	-
Investigation, Georgia Bureau of	99,943,154.00	-	-
Juvenile Justice, Department of	302,918,411.00	-	-
Labor, Department of	12,959,527.00	-	-
Law, Department of	21,242,362.00	-	-
Natural Resources, Department of	101,896,453.00	-	-
Pardons and Paroles, State Board of	54,322,792.00	-	-
Public Defender Standards Council, Georgia	46,957,226.00	-	-
Public Health, Department of	232,912,775.00	-	-
Public Safety, Department of	136,671,136.00	-	-
Public Service Commission	8,117,763.00	-	-
Regents, University System of Georgia	1,944,621,492.00	-	-
Revenue, Department of	192,102,838.00	-	-
Secretary of State	22,009,032.00	-	-
Soil and Water Conservation Commission	2,582,394.00	-	-
Student Finance Commission, Georgia	689,118,523.00	-	-
Teachers' Retirement System	412,000.00	-	(85,200.00)
Technical College System of Georgia	331,854,904.00	-	-
Transportation, Department of	868,459,318.00	-	-
Veterans Service, Department of	19,599,341.00	-	-
Workers' Compensation, State Board of	22,529,716.00	-	-
General Obligation Debt Sinking Fund	1,083,144,820.00	-	-
Other			
Georgia Building Authority	-	-	-
Georgia Ports Authority	-	-	-
Total	\$ 21,112,906,096.00	\$ 25,002,112.00	\$ (105,200.00)

Net Appropriation	Allotments				
	Balance Due Spending Unit July 1, 2014	Cash Allotments Drawn	Funds Returned by Spending Unit	Surplus Lapsed	Balance June 30, 2015
\$ 10,585,835.00	\$ 1,097,080.68	\$ 10,942,838.92	\$ -	\$ (700,924.68)	\$ 39,152.08
18,705,323.00	2,680,241.98	16,270,814.64	-	(1,678,274.82)	3,436,475.52
10,043,865.00	1,844,189.86	7,984,546.10	-	(1,532,815.36)	2,370,693.40
33,430,200.00	756,351.35	33,777,768.65	184,097.35	(184,097.35)	408,782.70
15,079,566.00	196,418.47	15,037,024.02	-	(12,197.14)	226,763.31
13,620,400.00	387,133.99	13,174,026.87	-	(62,804.92)	770,702.20
7,225,812.00	-	7,199,289.32	-	(26,522.68)	-
67,207,045.00	-	67,114,629.05	-	(92,415.95)	-
64,878,897.00	1,479,319.92	64,448,903.97	-	(8,901.32)	1,900,411.63
10,321,349.00	321,669.26	10,335,158.07	-	(1.79)	307,858.40
6,457,650.00	1,438,597.57	6,809,183.78	134,059.53	(134,059.53)	1,087,063.79
3,878,113.00	504,603.55	3,708,860.14	35,600.78	(35,600.78)	673,856.41
42,515,594.00	822,933.10	42,568,435.96	-	(513,649.57)	256,441.57
11,669,059.00	565,608.63	11,445,274.73	-	(441,364.31)	348,028.59
968,060,951.00	108,964,088.53	925,247,965.46	-	(6,416,443.36)	145,360,630.71
140,206,295.00	23,706.77	140,187,402.02	-	(34,797.22)	7,802.53
3,133,028,452.00	129,468,519.26	3,148,936,309.70	-	(17,490,208.10)	96,070,453.46
1,151,953,163.00	66,414,356.78	1,150,789,217.29	-	(4,301,477.71)	63,276,824.78
9,496,994.00	381,929.93	9,687,638.32	-	(107,184.68)	84,100.93
63,099,864.00	400,280.42	57,908,094.20	-	(136,410.98)	5,455,639.24
369,793,520.00	5,357,370.30	366,707,646.90	-	(1,450,713.17)	6,992,530.23
35,572,250.00	1,116,167.76	34,906,701.13	-	(16,896.30)	1,764,820.33
8,083,724,492.00	39,961,264.17	8,067,500,652.13	-	(4,981,082.42)	51,204,021.62
30,369,769.00	-	30,369,769.00	-	-	-
32,958,632.00	908,230.02	32,305,028.90	-	(162,707.45)	1,399,125.67
49,232,755.00	25,685,398.25	38,790,846.82	-	(499,393.32)	35,627,913.11
540,514,023.00	16,413,532.48	549,326,423.42	-	(6,943,736.28)	657,395.78
19,882,363.00	424,816.65	19,545,662.15	-	(152,844.64)	608,672.86
99,943,154.00	5,324,887.35	103,141,654.55	-	(369,580.56)	1,756,806.24
302,918,411.00	24,356,208.29	307,655,379.32	-	(11,331,965.20)	8,287,274.77
12,959,527.00	-	12,840,648.29	-	(118,878.71)	-
21,242,362.00	-	21,053,641.41	216,288.57	(216,288.57)	188,720.59
101,896,453.00	9,856,442.73	97,059,947.70	-	(1,058,865.43)	13,634,082.60
54,322,792.00	3,623,244.42	55,535,671.52	-	(682,336.19)	1,728,028.71
46,957,226.00	4,154,595.91	49,056,422.66	-	(231,934.86)	1,823,464.39
232,912,775.00	3,095,113.14	233,461,554.56	-	(2,445,575.43)	100,758.15
136,671,136.00	20,484.15	129,111,005.00	-	(118,510.72)	7,462,104.43
8,117,763.00	281,241.51	7,936,038.17	-	(288.63)	462,677.71
1,944,621,492.00	-	1,942,664,301.73	-	(1,957,190.27)	-
192,102,838.00	12,640,623.03	190,571,860.91	-	(2,553,509.19)	11,618,090.93
22,009,032.00	249,365.91	22,031,143.93	-	(164,998.49)	62,255.49
2,582,394.00	162,777.86	2,674,168.11	-	(37,162.56)	33,841.19
689,118,523.00	37,965,005.93	655,583,513.30	1,158.97	(37,416,080.67)	34,085,093.93
326,800.00	-	321,492.00	-	(5,308.00)	-
331,854,904.00	1,445,162.15	329,524,436.47	-	(135,365.52)	3,640,264.16
868,459,318.00	517,223,005.53	893,903,926.54	-	(502,989.87)	491,275,407.12
19,599,341.00	-	19,512,433.33	-	(86,907.67)	-
22,529,716.00	556,826.40	22,322,863.33	4,728,320.00	(4,756,479.80)	735,519.27
1,083,144,820.00	199,623,001.44	1,182,593,538.95	-	(578,172.00)	99,596,110.49
-	-	-	595,934.00	(595,934.00)	-
-	-	-	38,188.00	(38,188.00)	-
<u>\$ 21,137,803,008.00</u>	<u>\$ 1,228,191,795.43</u>	<u>\$ 21,161,581,753.44</u>	<u>\$ 5,933,647.20</u>	<u>\$ (113,520,036.17)</u>	<u>\$ 1,096,826,661.02</u>