



State of Georgia
Georgia Revenues and Reserves Report
Fiscal Year Ended June 30, 2017



Lake Chatuge
Dan Lawson, Hiawassee, Georgia

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

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November 22, 2017

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, 2017. 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 2016 – 2017. 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 2017.

Respectfully submitted,



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, 2017

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	\$ 10,977,729,901.08
Income Tax - Corporate	971,840,712.51
Sales and Use Tax - General	5,715,917,829.57
Motor Fuel	
Excise and Motor Carrier Mileage Tax	1,740,507,028.08
Sales Tax	456,415.51
Tobacco Taxes	220,773,541.34
Alcoholic Beverages Tax	193,437,998.78
Property Tax	376,095.94
Motor Vehicle License Tax	368,131,657.29
Title ad valorem Tax	979,494,484.03
Total Net Taxes - Department of Revenue	<u>21,168,665,664.13</u>
Other Departments	
Insurance Premium Tax	480,154,181.41
Total Net Taxes	<u>21,648,819,845.54</u>

Interest, Fees and Sales

Department of Revenue	
Transportation Fees	183,158,659.95
Other Interest, Fees, and Sales	379,138,056.24
Total Interest, Fees, and Sales - Department of Revenue	<u>562,296,716.19</u>

Other Departments

Office of the State Treasurer	
Interest and Motor Fuel Deposits (Net of Bank Charges)	19,853,057.07
Interest and All Other Deposits (Net of Bank Charges)	22,164,770.68
Other Fees and Sales	20,244,589.49
All Other Departments	995,042,533.33
Total Interest Fees and Sales - Other Departments	<u>1,057,304,950.57</u>
Total Interest, Fees and Sales	<u>1,619,601,666.76</u>

Total State General Fund Receipts

23,268,421,512.30

Lottery for Education

Lottery Proceeds	1,101,062,000.00
Interest Earned	7,061,218.67

Tobacco Settlement Funds

Settlements Received	140,938,440.89
Interest Earned	317,760.75

Brain and Spinal Injury Trust Fund

1,325,935.00

Federal Revenue

Federal Energy Regulatory Commission - Payments in lieu of Taxes - Power Sales	1,746.80
Treasury, U. S. Department of - Reimbursement for Cash Management and Improvement Act	1,245.00
Guaranteed Revenue Debt Common Reserve Fund - Interest Earned	272,331.08

Total State Treasury Receipts

24,519,402,190.49

Agency Surplus Returned

260,385,409.12

Funds Available from Beginning Fund Balance

Mid-Year Adjustment for Education (K-12)	222,373,926.00
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Total State Funds

25,002,161,525.61

Funds Available from Beginning Fund Balance

Revenue Shortfall Reserve	1,825,531,634.31
Lottery for Education	1,014,360,985.61
Tobacco Settlement Funds	23,328,805.38
Guaranteed Revenue Debt Common Reserve Fund	54,003,250.00
Total Funds Available from Beginning Fund Balance	<u>2,917,224,675.30</u>

TOTAL STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE

27,919,386,200.91

APPROPRIATION

Legislative Appropriation to Spending Units for Fiscal Year Ended June 30	24,328,946,474.00
Less: Current Year Funds Lapsed	(1,010,585.00)
NET APPROPRIATION	<u>24,327,935,889.00</u>

EXCESS OF STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE OVER NET APPROPRIATION

3,591,450,311.91

ENDING FUND BALANCE - JUNE 30, 2017

\$ 3,591,450,311.91

ANALYSIS OF ENDING FUND BALANCE

Reserved for:

Revenue Shortfall Reserve (Preliminary)	\$ 2,399,243,844.24
Lottery for Education (Preliminary)	1,097,658,316.99
Tobacco Settlement Funds (Preliminary)	40,772,150.68
Guaranteed Revenue Debt Common Reserve Fund	53,776,000.00
Total Reserved Fund Balance	<u>3,591,450,311.91</u>
Unreserved, Undesignated (Surplus)	-

TOTAL ENDING FUND BALANCE - JUNE 30, 2017

\$ 3,591,450,311.91

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
CALCULATION OF FUND BALANCES BY CATEGORY OF STATE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	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	\$ 23,268,421,512.30	\$ 23,268,421,512.30
Lottery for Education - Lottery Proceeds and Interest	1,108,123,218.67	-
Tobacco Settlements Received and Interest	141,256,201.64	-
Brain and Spinal Injury Trust Fund	1,325,935.00	1,325,935.00
Federal Revenue	2,991.80	2,991.80
Guaranteed Revenue Debt Common Reserve Fund - Interest Earned	272,331.08	-
Total State Treasury Receipts	24,519,402,190.49	23,269,750,439.10
Agency Surplus Returned		
Surplus Collected from FY 2016	256,783,164.42	207,386,472.89
Early Remittance of FY 2017 Surplus		
Guaranteed Revenue Debt Common Reserve Fund	-	499,581.08
State Board of Workers' Compensation	2,076,446.00	2,076,446.00
Other	1,525,798.70	1,507,928.86
Funds Available from Beginning Fund Balance		
Mid-Year Adjustment for Education (K-12)	222,373,926.00	222,373,926.00
Total State Funds	25,002,161,525.61	23,703,594,793.93
Funds Available from Beginning Fund Balance		
Revenue Shortfall Reserve	1,825,531,634.31	1,825,531,634.31
Lottery for Education	1,014,360,985.61	-
Tobacco Settlement Funds	23,328,805.38	-
Guaranteed Revenue Debt Common Reserve Fund	54,003,250.00	-
Total Funds Available from Beginning Fund Balance	2,917,224,675.30	1,825,531,634.31
TOTAL STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE	27,919,386,200.91	25,529,126,428.24
APPROPRIATION		
Legislative Appropriation to Spending Units for Fiscal Year Ended June 30		
FY 2017 Legislative Appropriation to Spending Units		
House Bill 751 (Original Appropriation)	23,739,270,238.00	22,541,215,915.00
House Bill 43 (Amended Appropriation)	606,223,786.00	606,224,804.00
Budget Adjustments		
Hospital Provider Payment	(14,156,972.00)	(14,156,972.00)
Nursing Home Provider Fees	(2,390,578.00)	(2,390,578.00)
Net Appropriation Prior to Lapse	24,328,946,474.00	23,130,893,169.00
Less: Current Year Funds Lapsed	(1,010,585.00)	(1,010,585.00)
NET APPROPRIATION	24,327,935,889.00	23,129,882,584.00
EXCESS OF STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE OVER NET APPROPRIATION	3,591,450,311.91	2,399,243,844.24
ENDING FUND BALANCE - JUNE 30, 2017	\$ 3,591,450,311.91	\$ 2,399,243,844.24

LOTTERY FOR EDUCATION FUNDS	TOBACCO SETTLEMENT FUNDS	GUARANTEED REVENUE DEBT COMMON RESERVE FUND
\$ -	\$ -	\$ -
1,108,123,218.67	-	-
-	141,256,201.64	-
-	-	-
-	-	-
-	-	272,331.08
<hr/>	<hr/>	<hr/>
1,108,123,218.67	141,256,201.64	272,331.08
48,718,785.87	677,905.66	-
-	-	(499,581.08)
-	-	-
17,869.84	-	-
-	-	-
<hr/>	<hr/>	<hr/>
1,156,859,874.38	141,934,107.30	(227,250.00)
-	-	-
1,014,360,985.61	-	-
-	23,328,805.38	-
-	-	54,003,250.00
<hr/>	<hr/>	<hr/>
1,014,360,985.61	23,328,805.38	54,003,250.00
2,171,220,859.99	165,262,912.68	53,776,000.00
1,073,563,561.00	124,490,762.00	-
(1,018.00)	-	-
-	-	-
-	-	-
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1,073,562,543.00	124,490,762.00	-
-	-	-
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1,073,562,543.00	124,490,762.00	-
1,097,658,316.99	40,772,150.68	53,776,000.00
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\$ 1,097,658,316.99	\$ 40,772,150.68	\$ 53,776,000.00

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
STATE GENERAL FUND RECEIPTS BY COLLECTING UNIT
FOR THE YEAR ENDED JUNE 30, 2017

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

Accounting Office, State	\$ 615,523.00
Agriculture, Department of	19,647,212.49
Audits and Accounts, Department of	3,653,722.92
Banking and Finance, Department of	21,915,949.18
Behavioral Health and Developmental Disabilities, Department of	2,032,489.94
Community Health, Department of	462,139,886.29
Corrections, Department of	14,251,947.58
Driver Services, Department of	99,409,084.44
Early Care and Learning, Department of	740,637.92
General Assembly of Georgia	15,294.78
Governor, Office of the	280,800.00
Human Services, Department of	4,075,704.51
Insurance, Office of the Commissioner of	539,821,976.96
Investigation, Georgia Bureau of	1,304,698.92
Judicial Branch	
Appeals, Court of	413,647.22
Supreme Court	205,145.62
Labor, Department of	22,024,824.89
Law, Department of	336,630.80
Natural Resources, Department of	52,184,808.57
Properties Commission, State	12,680,211.60
Public Health, Department of	13,133,756.12
Public Safety, Department of	6,215,868.54
Public Service Commission	495,953.88
Revenue, Department of	21,730,962,380.32
Secretary of State	93,424,715.30
Student Finance Commission, Georgia - Georgia Non-Public Post-Secondary Education Commission	1,225,161.28
Superior Court Clerks' Cooperative Authority	82,723,157.85
Treasurer, Office of the State	62,262,417.24
Workers' Compensation, State Board of	20,227,904.14
	<hr/>
Total State General Fund Receipts	<u>\$ 23,268,421,512.30</u>

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
ANALYSIS OF REVENUE SHORTFALL RESERVE
(PRELIMINARY)
JUNE 30, 2017

Beginning Fund Balances - July 1, 2016	
Reserved for Revenue Shortfall Reserve	\$ 2,047,905,560.31
FY 2016 Agency Surplus Returned	<u>207,386,472.89</u>
Total Beginning Revenue Shortfall Reserve - July 1, 2016	2,255,292,033.20
FY 2016 Appropriation of Mid-Year Adjustment for Education	<u>(222,373,926.00)</u>
Adjusted FY 2016 Revenue Shortfall Reserve	2,032,918,107.20
Excess of Total Current Year State Treasury Receipts and Agency Surplus Returned Over Current Year Appropriation/Other Deductions (see below)	<u>366,325,737.04</u>
Ending Revenue Shortfall Reserve (Preliminary) - June 30, 2017	<u><u>\$ 2,399,243,844.24</u></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)	\$ 23,268,421,512.30
Other Treasury Receipts	<u>1,328,926.80</u>
Total Current Year State Treasury Receipts	23,269,750,439.10
Agency Surplus Returned - Early Remittance of FY 2017 Surplus	<u>4,083,955.94</u>
Total Current Year State Treasury Receipts and Agency Surplus Returned	<u>23,273,834,395.04</u>
Current Year Appropriation/Other Deductions	
FY 2017 Appropriation (does not include appropriation for Mid-Year Adjustment itemized above)	22,925,066,793.00
Budget Adjustments (net)	(16,547,550.00)
Funds Lapsed	<u>(1,010,585.00)</u>
Total Current Year Appropriation/Other Deductions	<u>22,907,508,658.00</u>
Excess of Total Current Year State Treasury Receipts and Agency Surplus Returned Over Current Year Appropriation/Other Deductions	<u>\$ 366,325,737.04</u>

Statutory Limits/Availability

Maximum Reserve - 15% of State General Fund Receipts (Net Revenue Collections)	\$ 3,490,263,227.00
1% of State General Fund Receipts (Net Revenue Collections) (Maximum amount of reserve available for appropriation to fund increased K-12 needs)	\$ 232,684,215.00
4% of State General Fund Receipts (Net Revenue Collections) (Governor may release reserve funds in excess of this amount for appropriation)	\$ 930,736,860.00
Current Year Reserve as a Percentage of State General Fund Receipts (Net Revenue Collections)	10.31%

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, 2017

Amount Derived from Motor Fuel Taxes	
FY 2017 Motor Fuel Tax Collections	
Per Accounting Records of the Department of Revenue	
Motor Fuel Collections	\$ 1,750,783,810.57
Motor Carrier Mileage Tax	<u>10,108,383.77</u>
Total Motor Fuel and Motor Carrier Mileage Tax Receipts	1,760,892,194.34
Refunds	(20,626,357.46)
Collection Costs	<u>(8,806,743.05)</u>
Net Motor Fuel and Motor Carrier Mileage Tax Receipts	1,731,459,093.83
3% Sales Tax on Motor Fuel	<u>456,415.51</u>
Total FY 2017 Motor Fuel Tax Collections per Department of Revenue	1,731,915,509.34
Interest Earned on Motor Fuel Tax Funds (Per Accounting Records of OST)	<u>19,853,057.07</u>
Total FY 2017 Motor Fuel Collections	1,751,768,566.41
Motor Fuel Tax Funds on Deposit in the Guaranteed Revenue Debt Common Reserve Fund in Excess of Amount Required	<u>499,581.08</u>
Total Amount Derived from Motor Fuel Taxes	<u>1,752,268,147.49</u>
FY 2018 Original Appropriation (House Bill 44) - Motor Fuel Funds to Georgia Department of Transportation	1,798,850,000.00
Total FY 2018 Original Appropriation (House Bill 44) - Motor Fuel Funds	<u>1,798,850,000.00</u>
Additional Motor Fuel Funds Available for FY 2018 Appropriation (See Below)	<u><u>0.00</u></u>
Additional Funds Available for Transportation	
Hotel/Motel Fee	\$ 171,920,105.25
Highway Impact Fees	<u>11,294,444.33</u>
	183,214,549.58
Less: Refunds	(55,889.63)
Total Additional Funds Available for Transportation	<u><u>\$ 183,158,659.95</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 2017 motor fuel collections (including motor fuel funds on deposit in the Guaranteed Revenue Debt Common Reserve Fund at June 30, 2017), and the motor fuel appropriations in the 2018 Original Appropriations Act must be appropriated as motor fuel funds during fiscal year 2018. (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, 2017

Beginning Reserve for Lottery for Education - July 1, 2016	<u>\$ 1,014,360,985.61</u>
Additions	
Lottery Proceeds Collected	1,101,062,000.00
Interest Earned	7,061,218.67
Early Remittance of FY 2017 Surplus	17,869.84
FY 2016 Agency Lottery Surplus Returned	<u>48,718,785.87</u>
Total Additions	<u>1,156,859,874.38</u>
Deductions	
FY 2017 Appropriations	<u>1,073,562,543.00</u>
Ending Reserve For Lottery for Education (Preliminary) - June 30, 2017	<u>\$ 1,097,658,316.99</u>
Analysis of Reserve	
Restricted	
Shortfall Reserve (50% of prior year proceeds)	\$ 548,783,500.00
Unrestricted (Preliminary)	<u>548,874,816.99</u>
Ending Reserve For Lottery for Education (Preliminary) - June 30, 2017	<u>\$ 1,097,658,316.99</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, 2017

Beginning Reserve for Tobacco Settlement Funds (Preliminary) - July 1, 2016	<u>\$ 23,328,805.38</u>
Additions	
Tobacco Settlements Received	140,938,440.89
Interest Earned	317,760.75
FY 2016 Agency Tobacco Surplus Returned	<u>677,905.66</u>
Total Additions	<u>141,934,107.30</u>
Deductions	
FY 2017 Appropriations	<u>124,490,762.00</u>
Ending Reserve For Tobacco Settlement Funds (Preliminary) - June 30, 2017	<u><u>\$ 40,772,150.68</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, 2017

<u>GUARANTEED REVENUE DEBT BOND ISSUE</u>	AVAILABLE BALANCE JULY 1, 2016 <u>BEGINNING RESERVE - JULY 1, 2016</u>	INTEREST EARNED	AVAILABLE BALANCE JUNE 30, 2017	HIGHEST ANNUAL DEBT SERVICE REQUIREMENT <u>ENDING RESERVE - JUNE 30, 2017</u>	EXCESS BALANCE JUNE 30, 2017
State Road and Tollway Authority					
Series 2001/Series 2011A Refunding	\$ 29,596,500.00	\$ 149,251.14	\$ 29,745,751.14	\$ 29,596,500.00	\$ 149,251.14
Series 2011B Refunding/Series 2016	<u>24,406,750.00</u>	<u>123,079.94</u>	<u>24,529,829.94</u>	<u>24,179,500.00</u>	<u>350,329.94</u>
Total Guaranteed Revenue Debt Bond Issues	<u>\$ 54,003,250.00</u>	<u>\$ 272,331.08</u>	<u>\$ 54,275,581.08</u>	<u>\$ 53,776,000.00</u>	<u>\$ 499,581.08</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, 2017

COLLECTING UNIT

Accounting Office, State		
State Board of Accountancy	\$ 401,378.00	
State Ethics	214,145.00	\$ 615,523.00
Agriculture, Department of		
Animal Industry Fees	16,282.00	
Animal Protection Fees	695,210.00	
Consumer Protection Fees	5,178,055.44	
Entomology and Pesticides Permits	3,845,867.50	
Feed Division Fees	532,842.83	
GATE Program	829,350.07	
Miscellaneous Receipts	153,759.70	
Plant Industry Fees	1,311,668.14	
Regional Farmers Market Fees	6,535,882.97	
Small Farmers Market Fees	344,710.84	
Weights and Measures Warehouse Fees	203,583.00	19,647,212.49
Audits and Accounts, Department of		
For Federal Audit Fees		
Undistributed	2,550,105.00	
For Nursing Home Audit Fees		
Community Health, Department of	1,103,617.92	3,653,722.92
Banking and Finance, Department of		
Fees		21,915,949.18
Behavioral Health and Developmental Disabilities, Department of		
Patient Accounts		2,032,489.94
Community Health, Department of		
Exam Board Fees	8,883,048.27	
Home Health Care License	4,473,995.40	
Hospital Provider Payment	285,830,266.00	
Medical License Fees	6,149,209.32	
Miscellaneous Fees	57,351.30	
Nursing Home Provider Fees	156,746,016.00	462,139,886.29
Corrections, Department of		
Confiscated Contraband Receipts	35,272.30	
Parole Fees	1,285,141.62	
Probation Supervision Fees	6,206,936.70	
Room and Board Assessments	6,506,144.57	
Supervision Transfer Fees	218,452.39	14,251,947.58
Driver Services, Department of		
A.D.A.D. Permits	19,015.00	
Driver's License Fees	77,806,650.05	
House Bill 160 - Excessive Speeder Fees	21,583,419.39	99,409,084.44
Early Care and Learning, Department of		
Child Care Learning Center Fees	615,119.00	
Civil Penalties	125,518.92	740,637.92
General Assembly of Georgia		
Legislative Service Fees	10,782.55	
Miscellaneous	4,512.23	15,294.78
Governor, Office of the		
Professional Standards Commission		
Teachers Certification Fees	280,800.00	280,800.00

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
DETAIL OF STATE GENERAL FUND RECEIPTS BY COLLECTING UNIT
FOR THE YEAR ENDED JUNE 30, 2017

Human Services, Department of			
Child Support Recovery Program		\$ 4,063,408.95	
Civil Penalties - Child Care		12,295.56	\$ 4,075,704.51
		<hr/>	
Insurance, Office of the Commissioner of			
Business Licenses and Permits		42,320,868.77	
Fraud Account		4,358,116.84	
Non Business Licenses and Permits		4,386,529.47	
Penalty and Interest		3,553,081.38	
Safety Engineering Fees		5,049,199.09	
State Premium Tax	\$ 480,154,152.28		
Insurance Company Regulation	568,075,400.76		
Refund of Local Premium Tax	(568,075,371.63)	480,154,181.41	539,821,976.96
		<hr/>	
Investigation, Georgia Bureau of			
Bingo License Fees		14,200.00	
Fingerprint License Applications		826,086.00	
GCIC Records Check Fees		460,327.75	
Miscellaneous Receipts		4,085.17	1,304,698.92
		<hr/>	
Judicial Branch:			
Appeals, Court of			
Admission to Practice		29,070.00	
Certified Records Furnished		547.50	
Court Cost and Fees		378,740.00	
Excess Convenience Fee		5,289.72	413,647.22
		<hr/>	
Supreme Court			
Admission to Practice		21,959.17	
Certified Copies Furnished		11,636.17	
Cost in Cases Docketed		159,509.00	
Excess Convenience Fees		12,041.28	205,145.62
		<hr/>	
Labor, Department of			
Administrative Assessments			22,024,824.89
Law, Department of			
Motor Vehicle Arbitration Fees			336,630.80
Natural Resources, Department of			
Alligator Farm Permit		300.00	
Alligator Hunting License		73,000.00	
Asbestos License Fees		328,066.30	
Boater's Combo License		1,937,625.12	
Boat Registration		1,274,882.50	
BUI Reinstatement Fees		5,000.00	
Car Wash Certification Fees		800.00	
Cast Net Licenses - Resident		3,750.00	
Catch Out Pond		1,652.00	
Charter Boat Fishing Licenses		400.00	
Coastal Marshland Shore Protection		7,150.00	
Commercial Boat Licenses		41,516.00	
Commercial Fish Hatchery		118.00	
Commercial Fox Preserve		2,160.00	
Commercial Quail Breeders License		1,920.00	
Crabbing License - Resident		272.00	
Dog Hunting License		31,830.00	
Fines - Environmental Protection Division		1,532,691.74	
Fur Dealers License - Resident		295.00	
Fur Dealers License - Non Resident		830.00	
Fur Trappers License - Resident		42,660.00	
Fur Trappers License - Non Resident		10,030.00	
Game Holding Permit		115.00	
Hazardous Waste Superfund		1,009,778.40	
Historic Preservation Application Fees		269,320.57	
Hunting and Fishing Licenses		21,414,362.51	
Land Disturbance Fees		1,498,705.06	
Lifetime License - Non Resident		17,210.00	
Lifetime License - Senior Discount		140,251.50	
Lifetime License - Shooting		4,050.00	
Lifetime License - Veterans		91,600.00	
Lifetime Sportsman License Type A - Adult		818,006.00	

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
DETAIL OF STATE GENERAL FUND RECEIPTS BY COLLECTING UNIT
FOR THE YEAR ENDED JUNE 30, 2017

Natural Resources, Department of (continued)			
Lifetime Sportsman License Type I - Infant	\$	463,809.00	
Lifetime Sportsman License Type Y - Youth		491,053.00	
One Year Film Prod Wildlife Permit		1,500.00	
Special Purpose Exportation Permit		2,850.00	
Residential Operating Commercial Shooting Preserve		19,350.00	
Residential Operating Private Shooting Preserve		4,950.00	
Salt Water Bait Dealers License - Resident		625.00	
Salt Water Fishing Guide - Resident		5,610.00	
Salt Water Fishing Guide - Nonresident		550.00	
Salt Water Fishing Guide - Customer Resident		21,450.00	
Salt Water Fishing Guide - Customer Nonresident		4,000.00	
Salt Water Fishing Guide - Unlimited Customer Resident		2,800.00	
Salt Water Fishing - Pier License		400.00	
Scientific Collectors Permit		11,000.00	
Scrap Tire		7,173,871.76	
Shrimp Seizure		(2,000.00)	
Soft Shell Crab Dealer		70.00	
Solid Waste Fees		12,521,573.54	
State Federal Falconry Permit		1,590.00	
Surface Water Permit Fees		26,000.00	
Tax Credit Donation		80,000.00	
Taxidermist License - Resident		15,600.00	
Title III Hazardous Substance Fee		644,220.57	
Water Well License Renewal		99,250.00	
Wild Animal Dealer License		29,028.00	
Wild Animal Exhibit Permit		5,310.00	
		<u>5,310.00</u>	\$ 52,184,808.57
Properties Commission, State			
Rental and Sale of Property			12,680,211.60
Public Health, Department of			
Central Laboratory Fees		8,881,400.39	
Tanning Fees		43,840.02	
Vital Record Fees		2,953,029.73	
Paramedic Certification Fees		1,255,485.98	
		<u>1,255,485.98</u>	13,133,756.12
Public Safety, Department of			
Other Fees		224,400.37	
Transportation Services		52,808.59	
Peace Officers Administration Fees		764,464.62	
Overweight Citations		5,170,677.76	
State Forfeiture of Property		3,517.20	
		<u>3,517.20</u>	6,215,868.54
Public Service Commission			
Civil Penalties - Utilities		495,953.88	
Revenue, Department of			
Net Taxes:			
Income Tax - Individual	\$	13,509,252,511.65	
Refunds		<u>(2,531,522,610.57)</u>	\$ 10,977,729,901.08
Income Tax - Corporate		1,206,327,639.33	
Refunds		<u>(234,486,926.82)</u>	971,840,712.51
Sales and Use Tax - General		5,810,275,340.73	
Refunds		<u>(94,357,511.16)</u>	5,715,917,829.57
Motor Fuel			
Excise and Motor Carrier Mileage Tax		1,761,031,904.64	
Refunds		<u>(20,524,876.56)</u>	1,740,507,028.08
Prepaid State Tax (Second Motor Fuel Tax)			456,415.51
Tobacco Taxes			
Refunds		221,028,208.54	
		<u>(254,667.20)</u>	220,773,541.34
Alcoholic Beverages Tax			
Malt Beverage			64,972,815.63
Wine			88,529,868.27
			39,935,314.88

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
DETAIL OF STATE GENERAL FUND RECEIPTS BY COLLECTING UNIT
FOR THE YEAR ENDED JUNE 30, 2017

Revenue, Department of (continued)				
Property Tax	\$ 640,946.06			
Refunds	<u>(264,850.12)</u>	\$ 376,095.94		
Motor Vehicle License Tax	388,599,625.70			
Refunds	<u>(20,467,968.41)</u>	368,131,657.29		
Title ad valorem Tax		979,494,484.03	\$ 21,168,665,664.13	
Interest, Fees and Sales:				
Alcoholic Beverages Licenses and Fees	4,457,774.56			
Refunds	<u>(75,442.82)</u>	4,382,331.74		
Costs of Collections				
Real Estate Transfer Tax	1,419.20			
Sales Tax				
Education Local Option	17,027,016.49			
Homestead Option	1,287,222.98			
Local Option	14,032,399.92			
MARTA	4,345,233.56			
Special Purpose	12,121,593.76			
Transportation Special Purpose	<u>229,201.97</u>	49,044,087.87		
Fees on Contracts		3,597.00		
Fireworks Excise Tax		1,240,141.06		
Interest		81,195,088.82		
Penalties		78,789,964.48		
Penalties and Interest on Fi Fa		71,821.28		
Public Service Corporation Assessments		1,021,643.66		
Tobacco Licenses and Fees	383,024.10			
Refunds	<u>(955.00)</u>	<u>382,069.10</u>		
Transportation Fees				
Highway Impact Fees	11,294,444.33			
Hotel/Motel Fee	171,920,105.25			
Refunds	<u>(55,889.63)</u>	<u>183,158,659.95</u>		
Unclaimed Property	179,853,312.70			
Refunds	<u>(21,260,742.89)</u>	158,592,569.81		
Undistributed		<u>4,414,741.42</u>	<u>562,296,716.19</u>	\$ 21,730,962,380.32
Secretary of State				
Boxing Commission		141,421.95		
Corporations		56,999,107.71		
Elections		105,583.39		
GA Laws		4,536.50		
Professional Examinations		20,039,602.94		
Qualifying Fees		382,960.29		
Real Estate		3,826,294.54		
Securities		<u>11,925,207.98</u>		93,424,715.30
Student Finance Commission, Georgia				
Georgia Non-Public Post-Secondary Education Commission				
Application and Renewal Fees		1,200,330.26		
Sale of Publications		<u>24,831.02</u>		1,225,161.28
Superior Court Clerks' Cooperative Authority				
Drivers' Education and Training		3,095,265.73		
Indigent Defense Fund		36,878,312.59		
Interest Income		15,369.55		
Judicial Operations Fee		17,371,282.14		
Peace Officers and Prosecutors Training Fund		22,725,076.80		
Senate Bill 218 Collections		1,220,325.82		
State Children's Trust Fund		<u>1,417,525.22</u>		82,723,157.85
Treasurer, Office of the State				
Dividends on Stock		4,873.12		
911 Fees		492,701.24		
Interest Earned (Net of Bank Charges)				
State General Funds	22,164,770.68			
Motor Fuel Tax Funds	<u>19,853,057.07</u>	42,017,827.75		
Miscellaneous		<u>19,747,015.13</u>		62,262,417.24
Workers' Compensation, State Board of				
Assessments		19,467,402.02		
No Dependent Death Cases		200,000.00		
Penalty Fines		<u>560,502.12</u>		<u>20,227,904.14</u>
Total State General Fund Receipts			<u>\$ 23,268,421,512.30</u>	

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
LEGISLATIVE APPROPRIATION AND ALLOTMENTS TO SPENDING UNITS
FOR THE YEAR ENDED JUNE 30, 2017

	Appropriation for Fiscal Year 2017		
	Legislative Appropriation	Budget Adjustments	Funds Lapsed
Legislative Branch			
General Assembly of Georgia			
Georgia Senate	\$ 11,002,593.00	\$ -	\$ -
Georgia House of Representatives	19,361,657.00	-	-
Georgia General Assembly Joint Offices	11,163,836.00	-	-
Audits and Accounts, Department of	35,846,802.00	-	(18,000.00)
Judicial Branch			
Appeals, Court of	20,409,238.00	-	-
Judicial Council	14,690,266.00	-	-
Juvenile Courts	7,542,849.00	-	-
Prosecuting Attorneys	76,997,136.00	-	-
Superior Courts	72,018,465.00	-	-
Supreme Court	11,971,688.00	-	-
Executive Branch			
Accounting Office, State	7,726,029.00	-	-
Administrative Services, Department of	4,645,638.00	1,000,000.00	(990,319.00)
Agriculture, Department of	48,413,554.00	-	-
Banking and Finance, Department of	12,701,007.00	-	-
Behavioral Health and Developmental Disabilities, Department of	1,044,123,595.00	-	-
Community Affairs, Department of	177,527,795.00	-	-
Community Health, Department of	3,211,142,282.00	(16,547,550.00)	-
Community Supervision, Department of	171,730,538.00	-	-
Corrections, Department of	1,162,080,739.00	-	-
Defense, Department of	11,566,904.00	-	-
Driver Services, Department of	68,886,798.00	-	-
Early Care and Learning, Department of	413,411,861.00	-	-
Economic Development, Department of	32,770,075.00	-	-
Education, Department of	9,027,804,927.00	-	-
Employees' Retirement System	28,305,275.00	-	-
Forestry Commission, Georgia	46,280,750.00	-	-
Governor, Office of the	73,490,728.00	(1,000,000.00)	-
Human Services, Department of	684,153,361.00	-	-
Insurance, Office of the Commissioner of	20,392,155.00	-	-
Investigation, Georgia Bureau of	142,203,543.00	-	-
Juvenile Justice, Department of	329,686,781.00	-	-
Labor, Department of	13,291,197.00	-	-
Law, Department of	31,061,593.00	-	-
Natural Resources, Department of	122,119,817.00	-	-
Pardons and Paroles, State Board of	16,763,332.00	-	-
Public Defender Standards Council, Georgia	56,231,024.00	-	-
Public Health, Department of	272,170,649.00	-	-
Public Safety, Department of	183,931,491.00	-	-
Public Service Commission	9,121,934.00	-	-
Regents, University System of Georgia	2,152,967,422.00	-	-
Revenue, Department of	202,611,201.00	-	-
Secretary of State	24,536,888.00	-	-
Student Finance Commission, Georgia	825,624,176.00	-	-
Teachers' Retirement System	265,000.00	-	(2,266.00)
Technical College System of Georgia	350,088,334.00	-	-
Transportation, Department of	1,833,277,630.00	-	-
Veterans Service, Department of	21,454,947.00	-	-
Workers' Compensation, State Board of	20,738,785.00	-	-
General Obligation Debt Sinking Fund	1,204,689,739.00	-	-
Total	\$ 24,345,494,024.00	\$ (16,547,550.00)	\$ (1,010,585.00)

Net Appropriation	Allotments				
	Balance Due Spending Unit July 1, 2016	Cash Allotments Drawn	Funds Returned by Spending Unit	Surplus Lapsed	Balance June 30, 2017
\$ 11,002,593.00	\$ -	\$ 8,913,261.10	\$ -	\$ (905,788.34)	\$ 1,183,543.56
19,361,657.00	-	15,088,784.53	-	(1,374,973.86)	2,897,898.61
11,163,836.00	5,594,415.72	14,540,788.64	-	(1,347,388.04)	870,075.04
35,828,802.00	1,067,016.78	35,004,926.92	143,779.30	(143,779.30)	1,890,891.86
20,409,238.00	137,571.17	20,261,548.62	-	(40.05)	285,220.50
14,690,266.00	1,041,853.05	14,943,238.81	-	(129,418.31)	659,461.93
7,542,849.00	-	7,532,752.52	-	(10,096.48)	-
76,997,136.00	294,129.67	76,671,939.87	-	(41,420.04)	577,905.76
72,018,465.00	1,305,607.93	72,101,395.31	-	(6,937.51)	1,215,740.11
11,971,688.00	611,540.47	11,841,503.06	-	(0.59)	741,724.82
7,726,029.00	1,029,545.10	8,084,921.08	687,103.37	(687,103.37)	670,653.02
4,655,319.00	1,086,208.04	3,946,615.50	-	(32,983.82)	1,761,927.72
48,413,554.00	820,258.93	47,003,604.77	76,646.24	(163,581.82)	2,143,272.58
12,701,007.00	497,762.41	12,476,589.08	-	(34,230.62)	687,949.71
1,044,123,595.00	119,407,294.28	1,100,531,872.65	-	(3,413,295.63)	59,585,721.00
177,527,795.00	40,494,997.17	77,372,503.21	-	(52,836.99)	140,597,451.97
3,194,594,732.00	136,196,635.28	3,046,226,470.30	-	(174,585,710.85)	109,979,186.13
171,730,538.00	4,622,896.00	169,658,662.00	-	(759,284.24)	5,935,487.76
1,162,080,739.00	54,020,374.37	1,148,844,310.55	4,590.79	(223,738.79)	67,037,654.82
11,566,904.00	811,123.78	12,187,545.94	8,115.19	(114,736.98)	83,860.05
68,886,798.00	5,961,159.16	66,855,626.36	-	(609,581.74)	7,382,749.06
413,411,861.00	11,044,403.48	403,481,013.27	-	(7,108,439.67)	13,866,811.54
32,770,075.00	3,407,734.77	31,895,551.69	-	(408,064.07)	3,874,194.01
9,027,804,927.00	46,964,076.17	9,018,818,832.55	-	(5,207,463.83)	50,742,706.79
28,305,275.00	-	28,305,275.00	-	-	-
46,280,750.00	2,007,337.33	36,588,034.75	1,210.77	(45,530.73)	11,655,732.62
72,490,728.00	38,287,542.41	72,751,559.03	-	(870,801.78)	37,155,909.60
684,153,361.00	(220,809.67)	679,379,589.50	-	(4,552,961.83)	-
20,392,155.00	403,699.01	20,419,257.29	-	(141,055.25)	235,541.47
142,203,543.00	2,571,719.00	131,205,377.34	2,478,235.22	(3,476,747.88)	12,571,372.00
329,686,781.00	5,265,960.13	324,740,113.25	-	(1,276,115.15)	8,936,512.73
13,291,197.00	-	12,184,876.00	21,226.52	(21,226.52)	1,106,321.00
31,061,593.00	381,623.55	31,030,268.63	248,196.14	(248,196.14)	412,947.92
122,119,817.00	4,576,480.63	119,552,814.76	-	(431,327.07)	6,712,155.80
16,763,332.00	1,251,743.33	17,827,064.94	1,040,516.35	(1,040,516.35)	188,010.39
56,231,024.00	2,435,358.26	54,892,170.55	177,832.14	(177,832.14)	3,774,211.71
272,170,649.00	1,099,964.17	262,184,723.33	-	(2,517,458.83)	8,568,431.01
183,931,491.00	9,365,182.72	157,787,498.25	-	(1,666,914.54)	33,842,260.93
9,121,934.00	785,692.82	9,492,801.07	-	(769.32)	414,056.43
2,152,967,422.00	-	2,149,978,107.62	-	(2,989,314.38)	-
202,611,201.00	23,593,580.01	199,701,610.40	-	(247,869.29)	26,255,301.32
24,536,888.00	-	24,133,008.64	-	(403,807.36)	72.00
825,624,176.00	41,846,446.43	781,132,144.46	3,143.36	(41,631,360.34)	44,710,260.99
262,734.00	-	262,734.00	11,892.00	(11,892.00)	-
350,088,334.00	841,021.07	348,023,557.09	-	(273,530.86)	2,632,267.12
1,833,277,630.00	686,693,083.71	1,694,218,819.70	11,311.38	(469,069.30)	825,294,136.09
21,454,947.00	-	21,385,645.34	-	(69,301.66)	-
20,738,785.00	981,640.59	18,068,214.35	-	(2,129,124.15)	1,523,087.09
1,204,689,739.00	135,454,227.98	1,178,516,185.24	-	(278,060.00)	161,349,721.74
<u>\$ 24,327,935,889.00</u>	<u>\$ 1,394,038,097.21</u>	<u>\$ 23,802,545,708.86</u>	<u>\$ 4,913,798.77</u>	<u>\$ (262,331,677.81)</u>	<u>\$ 1,662,010,398.31</u>