

Section 11: Accounting Office, State

State Accounting Office

The purpose of this appropriation is to prescribe statewide accounting policies, procedures and practices, to provide financial management leadership to state agencies, to prepare and provide annual financial statements, and other statutory or regulatory reports, to develop and maintain the state's financial and human capital management systems, and to improve the accountability and efficiency of various financial and operational processes.

Performance Measures:	Program Overview			
	FY 2011	FY 2012	FY 2013	FY 2014
Percentage of Human Capital Management issues responded to, diagnosed and resolved within Service Level Agreement parameters	98.50%	98.22%	99.81%	100.00%
Percentage of Financials issues responded to, diagnosed and resolved within Service Level Agreement parameters	89.44%	98.62%	99.89%	98.00%
Days from prior fiscal year end to publish the Comprehensive Annual Financial Report	190	183	181	184
Days from prior fiscal year end to publish the Budgetary Compliance Report	167	141	151	150

Summary of Activities: Prescribes state-wide accounting policies, procedures and practices. Prepares the state's annual audited financial statements, Comprehensive Annual Financial Report (CAFR), Budgetary Compliance Report (BCR), and other statewide financial information. Manages the state's accounting, payroll, and human capital systems, and develops processes and systems to improve accountability and enhance efficiency for disbursement of funds and management of accounts payable, including the manner in which disbursements shall be made. Also develops systems to improve collections of accounts receivable, and administers the state's accounting and payroll shared services center.

Target Population: State agencies

Delivery Mechanism: Administered by state employees

Timing: The Comprehensive Annual Financial Report (CAFR) is generally produced by December 31. The Budgetary Compliance Report (BCR) is generally produced by Thanksgiving.

	Continuation Budget	
TOTAL STATE FUNDS	\$3,743,499	\$3,743,499
State General Funds	\$3,743,499	\$3,743,499
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$17,142,369	\$17,142,369
State Funds Transfers	\$17,142,369	\$17,142,369
Accounting System Assessments	\$17,142,369	\$17,142,369
TOTAL PUBLIC FUNDS	\$20,885,868	\$20,885,868

30.1 Increase funds for one-time funding for the federal Statewide Cost Allocation Plan settlement payment.

State General Funds	\$722,563	\$722,563
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30.100 State Accounting Office

Appropriation (HB 75)

The purpose of this appropriation is to prescribe statewide accounting policies, procedures and practices, to provide financial management leadership to state agencies, to prepare and provide annual financial statements, and other statutory or regulatory reports, to develop and maintain the state's financial and human capital management systems, and to improve the accountability and efficiency of various financial and operational processes.

TOTAL STATE FUNDS	\$4,466,062	\$4,466,062
State General Funds	\$4,466,062	\$4,466,062
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$17,142,369	\$17,142,369
State Funds Transfers	\$17,142,369	\$17,142,369
Accounting System Assessments	\$17,142,369	\$17,142,369
TOTAL PUBLIC FUNDS	\$21,608,431	\$21,608,431

Government Transparency and Campaign Finance Commission, Georgia

The purpose of this appropriation is to protect the integrity of the democratic process and ensure compliance by candidates, public officials, non-candidate campaign committees, lobbyists and vendors with Georgia's Campaign and Financial Disclosure requirements.

Performance Measures:	Program Overview			
	FY 2011	FY 2012	FY 2013	FY 2014
Number of cases rejected	0	24	42	32
Number of cases opened	36	75	84	74
Number of cases closed	57	37	21	0

Summary of Activities: The Government Transparency and Campaign Finance Commission (GTCFC) gathers, publishes, and audits campaign finance reports for all Georgia candidates for public office and publishes lobbyist spending reports. Commission staff investigates potential reporting violations and resolves complaints filed by the public or initiated by the Commission itself. GTCFC also offers educational sessions about proper financial reporting required by the Georgia Government Transparency and Campaign Finance Act.

Target Population: Georgia candidates for public office, public officials, lobbyists, campaign and non-campaign committees, media, and voters.

Location: West Tower

Delivery Mechanism: Commission consists of five appointed members who cannot serve more than one 2-3 year term. State employees perform all filing, disclosure, enforcement and compliance duties.

Noteworthy: Formerly known as the State Ethics Commission

	Continuation Budget	
TOTAL STATE FUNDS	\$1,350,262	\$1,350,262
State General Funds	\$1,350,262	\$1,350,262
TOTAL PUBLIC FUNDS	\$1,350,262	\$1,350,262

31.100 Government Transparency and Campaign Finance Commission, Georgia

Appropriation (HB 75)

The purpose of this appropriation is to protect the integrity of the democratic process and ensure compliance by candidates, public officials, non-candidate campaign committees, lobbyists and vendors with Georgia's Campaign and Financial Disclosure requirements.

TOTAL STATE FUNDS	\$1,350,262	\$1,350,262
State General Funds	\$1,350,262	\$1,350,262
TOTAL PUBLIC FUNDS	\$1,350,262	\$1,350,262

Georgia State Board of Accountancy

	Program Overview			
Performance Measures:	FY 2011	FY 2012	FY 2013	FY 2014
Number of individual CPA renewals processed	59	17,358	33	17,842
Number of CPA firm renewals processed	391	928	317	672

	Continuation Budget	
TOTAL STATE FUNDS	\$0	\$0
State General Funds	\$0	\$0

32.1 Increase funds for Board operations.

State General Funds	\$641,326	\$641,326
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32.99 House: *The purpose of this appropriation is to protect public financial, fiscal, and economic interests by licensing certified public accountants and public accountancy firms; regulating public accountancy practices; and investigating complaints and taking appropriate legal and disciplinary actions, when warranted.*

Governor: *The purpose of this appropriation is to protect public financial, fiscal, and economic interests by licensing certified public accountants and public accountancy firms; regulating public accountancy practices; and investigating complaints and taking appropriate legal and disciplinary actions, when warranted.*

State General Funds	\$0	\$0
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32.100 Georgia State Board of Accountancy

Appropriation (HB 75)

The purpose of this appropriation is to protect public financial, fiscal, and economic interests by licensing certified public accountants and public accountancy firms; regulating public accountancy practices; and investigating complaints and taking appropriate legal and disciplinary actions, when warranted.

TOTAL STATE FUNDS	\$641,326	\$641,326
State General Funds	\$641,326	\$641,326
TOTAL PUBLIC FUNDS	\$641,326	\$641,326

Section 12: Administrative Services, Department of

Departmental Administration

The purpose of this appropriation is to provide administrative support to all department programs.

	Program Overview
Summary of Activities: Manages and oversees the department as well as support services such as human resources, information technology, and communications. Additionally, Legal Services reviews program compliance and liability while Fiscal Services coordinates budgeting and program accounting.	
Target Population: All DOAS divisions and attached agencies	
Location: West Tower	

Delivery Mechanism: Administered by state employees

	Continuation Budget	
TOTAL STATE FUNDS	\$0	\$0
State General Funds	\$0	\$0
TOTAL AGENCY FUNDS	\$3,826,910	\$3,826,910
Intergovernmental Transfers	\$36,000	\$36,000
Authority/Local Government Payments to State Agencies	\$36,000	\$36,000
Rebates, Refunds, and Reimbursements	\$3,351,252	\$3,351,252
Purchasing Card Rebates per OCGA50-5-51	\$3,005,291	\$3,005,291
Rebates from Vehicle Maintenance and Gas Contracts	\$345,961	\$345,961
Sales and Services	\$439,658	\$439,658
Sales and Services Not Itemized	\$4,200	\$4,200
Surplus Property Sales per OCGA50-5-141	\$435,458	\$435,458
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$1,938,823	\$1,938,823
State Funds Transfers	\$1,938,823	\$1,938,823
Administrative Fees from the Self Insurance Trust Fund	\$810,846	\$810,846
Merit System Assessments	\$1,127,977	\$1,127,977
TOTAL PUBLIC FUNDS	\$5,765,733	\$5,765,733

33.100 Departmental Administration

Appropriation (HB 75)

The purpose of this appropriation is to provide administrative support to all department programs.

TOTAL AGENCY FUNDS	\$3,826,910	\$3,826,910
Intergovernmental Transfers	\$36,000	\$36,000
Authority/Local Government Payments to State Agencies	\$36,000	\$36,000
Rebates, Refunds, and Reimbursements	\$3,351,252	\$3,351,252
Purchasing Card Rebates per OCGA50-5-51	\$3,005,291	\$3,005,291
Rebates from Vehicle Maintenance and Gas Contracts	\$345,961	\$345,961
Sales and Services	\$439,658	\$439,658
Sales and Services Not Itemized	\$4,200	\$4,200
Surplus Property Sales per OCGA50-5-141	\$435,458	\$435,458
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$1,938,823	\$1,938,823
State Funds Transfers	\$1,938,823	\$1,938,823
Administrative Fees from the Self Insurance Trust Fund	\$810,846	\$810,846
Merit System Assessments	\$1,127,977	\$1,127,977
TOTAL PUBLIC FUNDS	\$5,765,733	\$5,765,733

Fleet Management

The purpose of this appropriation is to provide and manage a fuel card program for state and local governments, to implement the Motor Vehicle Contract Maintenance Program to provide repairs, roadside assistance, and maintenance for state and local government fleets, and to establish a motor pool for traveling state employees.

	Program Overview			
Performance Measures:	FY 2011	FY 2012	FY 2013	FY 2014
Proportion of active state vehicles enrolled in the motor vehicle maintenance program	30.10%	30.00%	41.20%	54.10%
Number of active vehicles in the State's fleet (excluding Community Service Boards)	19,244	19,289	19,584	18,606
Summary of Activities: Operates the fuel card program through a private vendor which offers state and local governments a universally accepted fuel purchasing card. Oversees the motor vehicle contract maintenance program for fleet repair and auto damage coverage for state and local governments. Maintains the contract with Enterprise Rent-A-Car for statewide motor vehicle rentals for state agencies. Assists state agencies in obtaining vehicles for their fleet as well as options to pool fleet use within the state.				
Target Population: State agencies and local governments				
Location: Various fleet rental locations and service locations throughout the state, including the main Capitol Hill Motor Pool located in Atlanta				
Delivery Mechanism: Administered by state employees, private providers				

	Continuation Budget	
TOTAL STATE FUNDS	\$0	\$0
State General Funds	\$0	\$0
TOTAL AGENCY FUNDS	\$1,029,374	\$1,029,374
Rebates, Refunds, and Reimbursements	\$1,029,374	\$1,029,374
Rebates from Vehicle Maintenance and Gas Contracts	\$1,029,374	\$1,029,374
TOTAL PUBLIC FUNDS	\$1,029,374	\$1,029,374

34.100 Fleet Management

Appropriation (HB 75)

The purpose of this appropriation is to provide and manage a fuel card program for state and local governments, to implement the Motor Vehicle Contract Maintenance Program to provide repairs, roadside assistance, and maintenance for state and local government fleets, and to establish a motor pool for traveling state employees.

TOTAL AGENCY FUNDS	\$1,029,374	\$1,029,374
Rebates, Refunds, and Reimbursements	\$1,029,374	\$1,029,374
Rebates from Vehicle Maintenance and Gas Contracts	\$1,029,374	\$1,029,374
TOTAL PUBLIC FUNDS	\$1,029,374	\$1,029,374

Human Resources Administration

The purpose of this appropriation is to provide centralized services for statewide human resources in support of state agencies, the State Personnel Board, and employees; develop human resource policies, create job descriptions and classification, develop fair and consistent compensation practices, and administer the employee benefits program.

			Program Overview	
Performance Measures:	FY 2011	FY 2012	FY 2013	FY 2014
Proportion of positive evaluations for customer service on the vendor supporting employee-paid Flexible Benefit offerings	87.50%	92.00%	91.00%	91.00%
Number of active, benefit-eligible, executive branch, state employees in the Enterprise Resource Planning system	72,929	70,324	68,696	67,993
Proportion of eligible state employees enrolled in an employee-paid Flexible Benefit offering	93.00%	92.00%	90.40%	91.50%
Summary of Activities: Establishes job classification and compensation structure for state, and evaluates compliance of employment-related laws, policies, and practices. Administers the employee Performance Management program, the Medical and Physical Examination program, and substance abuse testing.				
Target Population: State employees				
Location: West Tower				
Delivery Mechanism: State employees				
Noteworthy: HB 642 (2012 session) abolished State Personnel Administration and transferred human resource functions to DOAS				

Continuation Budget

TOTAL STATE FUNDS	\$0	\$0
State General Funds	\$0	\$0
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$8,680,402	\$8,680,402
State Funds Transfers	\$8,680,402	\$8,680,402
Merit System Assessments	\$8,680,402	\$8,680,402
TOTAL PUBLIC FUNDS	\$8,680,402	\$8,680,402

35.100 Human Resources Administration

Appropriation (HB 75)

The purpose of this appropriation is to provide centralized services for statewide human resources in support of state agencies, the State Personnel Board, and employees; develop human resource policies, create job descriptions and classification, develop fair and consistent compensation practices, and administer the employee benefits program.

TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$8,680,402	\$8,680,402
State Funds Transfers	\$8,680,402	\$8,680,402
Merit System Assessments	\$8,680,402	\$8,680,402
TOTAL PUBLIC FUNDS	\$8,680,402	\$8,680,402

Risk Management

The purpose of this appropriation is to administer a liability insurance program to protect state government and employees from work-related claims, to provide indemnification funds for public officers and public school personnel in case of disability or death, to identify and control risks and hazards to minimize loss, to insure state-owned buildings and property against damage or destruction, to partner with the Department of Labor in administering unemployment claims, and to administer the Workers' Compensation Program.

			Program Overview	
Performance Measures:	FY 2011	FY 2012	FY 2013	FY 2014
Amount of cost avoidance from the settlement of Workers' Compensation claims	\$33,200,000.00	\$10,300,000.00	\$21,900,000.00	\$7,800,000.00
Ratio of Risk Trust Fund revenues to expenses	96.00%	95.30%	95.60%	103.50%
Summary of Activities: Serves as the state's internal insurance agency responsible for the design, implementation and administration of appropriate risk financing. Provides administration of claims for first party property claims and third party liability claims. The major services covered are Workers' Compensation, Unemployment, Property and Liability coverage claims, the Indemnification Program for public officers				

killed or disabled in the line of duty, and the Comprehensive Loss Control Program that monitors, evaluates, and manages risk in state entities.

Target Population: Covered state employees and properties

Location: West Tower

Delivery Mechanism: Administered by state employees

Noteworthy: Agencies are billed monthly for coverage as well as pay an amount when a claim is made from their agency.

	Continuation Budget	
TOTAL STATE FUNDS	\$1,000,000	\$1,000,000
State General Funds	\$1,000,000	\$1,000,000
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$161,757,398	\$161,757,398
State Funds Transfers	\$161,757,398	\$161,757,398
Administrative Fees from the Self Insurance Trust Fund	\$1,872,819	\$1,872,819
Indemnification Funds	\$716,378	\$716,378
Liability Funds	\$33,927,991	\$33,927,991
Loss Control Funds	\$447,633	\$447,633
Property Insurance Funds	\$23,022,830	\$23,022,830
Unemployment Compensation Funds	\$12,666,404	\$12,666,404
Workers Compensation Funds	\$89,103,343	\$89,103,343
TOTAL PUBLIC FUNDS	\$162,757,398	\$162,757,398

36.100 Risk Management

Appropriation (HB 75)

The purpose of this appropriation is to administer a liability insurance program to protect state government and employees from work-related claims, to provide indemnification funds for public officers and public school personnel in case of disability or death, to identify and control risks and hazards to minimize loss, to insure state-owned buildings and property against damage or destruction, to partner with the Department of Labor in administering unemployment claims, and to administer the Workers' Compensation Program.

TOTAL STATE FUNDS	\$1,000,000	\$1,000,000
State General Funds	\$1,000,000	\$1,000,000
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$161,757,398	\$161,757,398
State Funds Transfers	\$161,757,398	\$161,757,398
Administrative Fees from the Self Insurance Trust Fund	\$1,872,819	\$1,872,819
Indemnification Funds	\$716,378	\$716,378
Liability Funds	\$33,927,991	\$33,927,991
Loss Control Funds	\$447,633	\$447,633
Property Insurance Funds	\$23,022,830	\$23,022,830
Unemployment Compensation Funds	\$12,666,404	\$12,666,404
Workers Compensation Funds	\$89,103,343	\$89,103,343
TOTAL PUBLIC FUNDS	\$162,757,398	\$162,757,398

State Purchasing

The purpose of this appropriation is to publicize government contract opportunities on the Georgia Procurement Registry; to maintain a comprehensive listing of all agency contracts; to manage bids, Requests For Proposals, and Requests For Quotes; to provide and oversee Purchasing Cards; to conduct reverse auctions for non-construction goods and services valued above \$100,000; to leverage the state's purchasing power in obtaining contracts; to train vendors seeking contract opportunities; and to certify Small and/or Minority Business Vendors.

	Program Overview			
Performance Measures:	FY 2011	FY 2012	FY 2013	FY 2014
Estimated amount of benefits from recently completed new or renewal Statewide Contracts	N/A	\$28,900,000.00	\$16,700,000.00	\$30,800,000.00
Proportion of state entity Chief Procurement Officers that are certified purchasers	52.00%	64.30%	69.90%	69.60%
Amount of state entity spend through the Purchasing Card program	\$216,400,000.00	\$214,600,000.00	\$199,600,000.00	\$184,100,000.00

Summary of Activities: Provides procurement services for state agencies, universities, and local governments to reduce the cost of goods and services for state agencies, and manage open and fair competition among suppliers. Services include negotiation of statewide and agency contracts, advertising government contract opportunities, maintaining an agency contract index, managing bids for agency contracts, registering and training vendors, managing Requests for Proposals (RFPs) and Requests for Quotes (RFQs), and monitoring purchasing cards. Also manages the Team Georgia Marketplace for vendors and procurement personnel.

Target Population: State agencies and entities, local governments

Location: West Tower

Delivery Mechanism: Administered by state employees

Noteworthy: In FY2013, began rollout of the Team Georgia Marketplace to the Technical College System of Georgia

Continuation Budget

TOTAL STATE FUNDS	\$0	\$0
State General Funds	\$0	\$0
TOTAL AGENCY FUNDS	\$10,912,634	\$10,912,634
Rebates, Refunds, and Reimbursements	\$10,912,634	\$10,912,634
Purchasing Card Rebates per OCGA50-5-51	\$4,776,621	\$4,776,621
Statewide Contract Commissions	\$6,136,013	\$6,136,013
TOTAL PUBLIC FUNDS	\$10,912,634	\$10,912,634

37.100 State Purchasing

Appropriation (HB 75)

The purpose of this appropriation is to publicize government contract opportunities on the Georgia Procurement Registry; to maintain a comprehensive listing of all agency contracts; to manage bids, Requests For Proposals, and Requests For Quotes; to provide and oversee Purchasing Cards; to conduct reverse auctions for non-construction goods and services valued above \$100,000; to leverage the state's purchasing power in obtaining contracts; to train vendors seeking contract opportunities; and to certify Small and/or Minority Business Vendors.

TOTAL AGENCY FUNDS	\$10,912,634	\$10,912,634
Rebates, Refunds, and Reimbursements	\$10,912,634	\$10,912,634
Purchasing Card Rebates per OCGA50-5-51	\$4,776,621	\$4,776,621
Statewide Contract Commissions	\$6,136,013	\$6,136,013
TOTAL PUBLIC FUNDS	\$10,912,634	\$10,912,634

Surplus Property

The purpose of this appropriation is to reduce cost through maximization of the useful life of state-owned equipment and redistribution of property to state and local governments, qualifying non-profits, and to the public through auction.

Performance Measures:	Program Overview			
	FY 2011	FY 2012	FY 2013	FY 2014
Proportion of State Surplus Property transactions that are redistributions from one state entity to another	8.40%	9.50%	9.30%	8.40%
Amount of funds returned to state entities from sales in the State Surplus Property program	\$1,169,043.00	\$1,836,491.00	\$5,549,305.00	\$4,191,747.00
Amount of sales in the State Surplus Property program	\$1,283,581.00	\$3,710,781.00	\$7,176,431.00	\$5,439,051.00

Summary of Activities: Conducts or authorizes the disposal of surplus state personal property through redistribution to other state or local government entities or eligible nonprofit organizations. If property is not redistributed, it is either sold to the public through internet auctions or destroyed. Ensures fair and equitable redistribution, creates an audit trail for state property disposal, and ensures cost-effective disposal. Additionally, the State Agency for Surplus Property (SASP) division offers federal surplus personal property to state and local governments and eligible nonprofits. This separate program increases the variety and available quantities of property.

Target Population: State and local governments, eligible Georgia nonprofit organizations, public

Location: Staff is centralized in Atlanta. Locations are state wide, since disposal occurs at the disposing agency. All services are accessed electronically.

Delivery Mechanism: Administered by State employees

Timing: Disposal takes place year-round

Continuation Budget

TOTAL STATE FUNDS	\$0	\$0
State General Funds	\$0	\$0
TOTAL AGENCY FUNDS	\$1,465,177	\$1,465,177
Sales and Services	\$1,465,177	\$1,465,177
Surplus Property Sales per OCGA50-5-141	\$1,465,177	\$1,465,177
TOTAL PUBLIC FUNDS	\$1,465,177	\$1,465,177

38.100 Surplus Property

Appropriation (HB 75)

The purpose of this appropriation is to reduce cost through maximization of the useful life of state-owned equipment and redistribution of property to state and local governments, qualifying non-profits, and to the public through auction.

TOTAL AGENCY FUNDS	\$1,465,177	\$1,465,177
Sales and Services	\$1,465,177	\$1,465,177
Surplus Property Sales per OCGA50-5-141	\$1,465,177	\$1,465,177
TOTAL PUBLIC FUNDS	\$1,465,177	\$1,465,177

Administrative Hearings, Office of State

The purpose of this appropriation is to provide an independent forum for the impartial and timely resolution of disputes between the public and state agencies, and to create and provide necessary funding for an independent trial court with concurrent jurisdiction with the superior courts of Georgia which will address tax disputes involving the Department of Revenue.

Program Overview				
Performance Measures:	FY 2011	FY 2012	FY 2013	FY 2014
Number of cases per judge	3,106	3,341	3,782	3,980
Number of cases filed	35,920	40,109	45,911	59,712
Average cost per case	\$105.00	\$97.60	\$85.00	\$78.00
Summary of Activities: Provides dispute resolution between the public and state agencies in an independent, impartial forum. In FY2014, 59,712 cases were filed at an average cost of \$86 per case. About half of these cases (28,757) were Department of Human Services (DHS) Division of Family and Children Services (DFCS) disputes.				
Target Population: Individuals involved in a dispute with state agencies or entities				
Location: In September 2014, OSAH main offices relocated to 225 Peachtree Street. There are about 50 monthly hearing site locations around the state.				
Delivery Mechanism: Administered by state employees, which include 14 judges, 3 staff attorneys, and 17 administrative staff				
Fund Sources: OSAH receives federal funds for Child Support Service, TANF, and SNAP cases				
Noteworthy: HB 100 (2012 session) established the Georgia Tax Tribunal, where citizens may challenge their tax liabilities in an independent court. The Tax Tribunal is a subprogram of OSAH and consists of one judge and one administrative assistant.				

Continuation Budget		
TOTAL STATE FUNDS	\$2,999,747	\$2,999,747
State General Funds	\$2,999,747	\$2,999,747
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$1,300,805	\$1,300,805
State Funds Transfers	\$1,300,805	\$1,300,805
Administrative Hearing Payments per OCGA50-13-44	\$1,300,805	\$1,300,805
TOTAL PUBLIC FUNDS	\$4,300,552	\$4,300,552

40.1 Increase funds for one-time funding for moving.

State General Funds	\$199,338	\$0
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40.100 Administrative Hearings, Office of State **Appropriation (HB 75)**

The purpose of this appropriation is to provide an independent forum for the impartial and timely resolution of disputes between the public and state agencies, and to create and provide necessary funding for an independent trial court with concurrent jurisdiction with the superior courts of Georgia which will address tax disputes involving the Department of Revenue.

TOTAL STATE FUNDS	\$3,199,085	\$2,999,747
State General Funds	\$3,199,085	\$2,999,747
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$1,300,805	\$1,300,805
State Funds Transfers	\$1,300,805	\$1,300,805
Administrative Hearing Payments per OCGA50-13-44	\$1,300,805	\$1,300,805
TOTAL PUBLIC FUNDS	\$4,499,890	\$4,300,552

State Treasurer, Office of the

The purpose of this appropriation is to set cash management policies for state agencies; assist agencies with bank services and accounts; monitor agency deposits and disbursement patterns; to invest funds for state and local entities; to track warrants, fund agency allotments, and pay state debt service; and to manage state revenue collections; and to manage the Path2College 529 Plan.

Program Overview				
Performance Measures:	FY 2011	FY 2012	FY 2013	FY 2014
The return on the state general obligation bond portfolio will exceed the return on GaFund 1	0.85	0.51	0.34	0.19
Number of transactions in the statewide merchant card contract	4,323,290	4,987,972	5,256,926	6,377,373
Summary of Activities: Manages state revenues, provides allotments and disbursements of state general funds to state agencies. Sets cash management policies for state agencies, invests state and local funds, manages the Local Government Investment Pool, and oversees state banking services. Manages the Georgia College 529 Savings Plan in conjunction with a private provider.				
Target Population: State agencies, authorities, commissions, universities, technical schools, local school systems, municipalities, and parents saving for child's college fund				
Location: Main office in the West Tower of 200 Piedmont; Georgia Higher Education Savings Plan office in Tucker				
Delivery Mechanism: Administered by state employees, the 529 Savings Plan is administered by a private provider				

Continuation Budget		
TOTAL STATE FUNDS	\$0	\$0
State General Funds	\$0	\$0
TOTAL AGENCY FUNDS	\$4,142,800	\$4,142,800
Interest and Investment Income	\$4,062,800	\$4,062,800
Georgia Fund One Administration Fees	\$3,817,800	\$3,817,800

GSFIC Funds Management Fees	\$245,000	\$245,000
Sales and Services	\$80,000	\$80,000
Collection/Administrative Fees	\$80,000	\$80,000
TOTAL PUBLIC FUNDS	\$4,142,800	\$4,142,800

41.100 State Treasurer, Office of the

Appropriation (HB 75)

The purpose of this appropriation is to set cash management policies for state agencies; assist agencies with bank services and accounts; monitor agency deposits and disbursement patterns; to invest funds for state and local entities; to track warrants, fund agency allotments, and pay state debt service; and to manage state revenue collections; and to manage the Path2College 529 Plan.

TOTAL AGENCY FUNDS	\$4,142,800	\$4,142,800
Interest and Investment Income	\$4,062,800	\$4,062,800
Georgia Fund One Administration Fees	\$3,817,800	\$3,817,800
GSFIC Funds Management Fees	\$245,000	\$245,000
Sales and Services	\$80,000	\$80,000
Collection/Administrative Fees	\$80,000	\$80,000
TOTAL PUBLIC FUNDS	\$4,142,800	\$4,142,800

The Department is authorized to assess no more than \$73.00 per budgeted position for the cost of departmental operations and may roll forward any unexpended prior years Merit System Assessment balance to be expended in the current fiscal year.

Section 24: Employees' Retirement System of Georgia

Deferred Compensation

The purpose of this appropriation is to provide excellent service to participants in the deferred compensation program for all employees of the state, giving them an effective supplement for their retirement planning.

			Program Overview	
Performance Measures:	FY 2011	FY 2012	FY 2013	FY 2014
Total assets under management (in millions)	\$993.00	\$987.00	\$1,054.00	\$1,208.00
Number of participants	42,965	47,320	51,527	56,580
Cost per participant	\$66.00	\$58.00	\$61.00	\$57.00
Summary of Activities: Oversees the 401(k) and 457 Deferred Compensation defined contribution plans of Peach State Reserves.				
Target Population: Eligible state employees				
Delivery Mechanism: TRS staff provides financial and investment management services; Aon Hewitt is a third-party administrator that performs the recordkeeping and administrative duties of Peach State Reserves.				

Continuation Budget

TOTAL STATE FUNDS	\$0	\$0
State General Funds	\$0	\$0
TOTAL AGENCY FUNDS	\$4,067,135	\$4,067,135
Sales and Services	\$4,067,135	\$4,067,135
Collection/Administrative Fees	\$4,067,135	\$4,067,135
TOTAL PUBLIC FUNDS	\$4,067,135	\$4,067,135

151.100 Deferred Compensation

Appropriation (HB 75)

The purpose of this appropriation is to provide excellent service to participants in the deferred compensation program for all employees of the state, giving them an effective supplement for their retirement planning.

TOTAL AGENCY FUNDS	\$4,067,135	\$4,067,135
Sales and Services	\$4,067,135	\$4,067,135
Collection/Administrative Fees	\$4,067,135	\$4,067,135
TOTAL PUBLIC FUNDS	\$4,067,135	\$4,067,135

Georgia Military Pension Fund

The purpose of this appropriation is to provide retirement allowances and other benefits for members of the Georgia National Guard.

			Program Overview	
Performance Measures:	FY 2011	FY 2012	FY 2013	FY 2014
Number of retirees and beneficiaries currently receiving benefits	568	660	739	795
New retiree on-time processing rate	94.00%	90.00%	89.00%	92.00%
Total benefit payments made	\$579,000.00	\$678,000.00	\$772,000.00	\$841,000.00

Summary of Activities: Provides defined benefits to retirees of Georgia’s National Guard. Members must have at least 10 consecutive years of service.

Target Population: Georgia National Guard members and retirees

Delivery Mechanism: Administered by state employees

Noteworthy: The GMPF program began in 2002. Members do not contribute to this plan. In FY2014, the system was 40.4% funded, up from 35.7% in FY2013. The system is relatively new and still building its asset base.

	Continuation Budget	
TOTAL STATE FUNDS	\$1,893,369	\$1,893,369
State General Funds	\$1,893,369	\$1,893,369
TOTAL PUBLIC FUNDS	\$1,893,369	\$1,893,369

152.100 Georgia Military Pension Fund

Appropriation (HB 75)

The purpose of this appropriation is to provide retirement allowances and other benefits for members of the Georgia National Guard.

TOTAL STATE FUNDS	\$1,893,369	\$1,893,369
State General Funds	\$1,893,369	\$1,893,369
TOTAL PUBLIC FUNDS	\$1,893,369	\$1,893,369

Public School Employees Retirement System

The purpose of this appropriation is to account for the receipt of retirement contributions, ensure sound investing of system funds, and provide timely and accurate payment of retirement benefits.

	Program Overview			
Performance Measures:	FY 2011	FY 2012	FY 2013	FY 2014
Number of retirees and beneficiaries currently receiving benefits	14,613	15,106	15,742	16,434
Total benefit payments made (in millions)	\$53.98	\$54.18	\$55.04	\$56.19
New retiree on-time processing rate	99.00%	98.00%	97.00%	98.00%

Summary of Activities: Administers defined benefits for state public school employees that do not qualify for the Teachers’ Retirement System, including bus drivers, cafeteria workers and janitorial staff.

Target Population: Public school employees not covered by the Teachers Retirement System.

Delivery Mechanism: Administered by state employees

Noteworthy: Active members who joined PSERS before July 1, 2012 contribute \$4 per month for nine months a year, while active members who joined after this date contribute \$10 per month for nine months a year.

	Continuation Budget	
TOTAL STATE FUNDS	\$28,461,000	\$28,461,000
State General Funds	\$28,461,000	\$28,461,000
TOTAL PUBLIC FUNDS	\$28,461,000	\$28,461,000

153.100 Public School Employees Retirement System

Appropriation (HB 75)

The purpose of this appropriation is to account for the receipt of retirement contributions, ensure sound investing of system funds, and provide timely and accurate payment of retirement benefits.

TOTAL STATE FUNDS	\$28,461,000	\$28,461,000
State General Funds	\$28,461,000	\$28,461,000
TOTAL PUBLIC FUNDS	\$28,461,000	\$28,461,000

System Administration

The purpose of this appropriation is to collect employee and employer contributions, invest the accumulated funds, and disburse retirement benefits to members and beneficiaries.

	Program Overview			
Performance Measures:	FY 2011	FY 2012	FY 2013	FY 2014
Number of retirees and beneficiaries currently receiving benefits through the Employees’ Retirement System (ERS) Plan	40,250	42,053	44,546	45,819
Percentage of ERS Plan service retirement applications processed without error	N/A	N/A	96.50%	N/A
Number of active enrollees in the ERS Plan as of June 30th	66,081	63,963	61,554	60,490
Number of audit findings in the Annual Financial Audit	0	0	0	N/A
New retiree on-time processing rate for the ERS Plan	99.00%	99.50%	99.70%	99.60%

Summary of Activities: Manages investment, operations, and administration of ERSGA defined benefit plans. Oversees contracts for defined contribution plans.

Target Population: State employees who participate in ERSGA

Delivery Mechanism: Administered by state employees; TRS staff provides accounting and investment management for ERS defined benefit plans; 55 Division of Investment Services (DIS) professionals manage the multibillion-dollar portfolio for TRS and ERS defined benefit plans, and ERS is responsible for about 40% of DIS costs.

Timing: ERSGA board meetings held every two months

Noteworthy: The ERS Board of Trustees sets investment allocations and discusses operations.

	Continuation Budget	
TOTAL STATE FUNDS	\$15,400	\$15,400
State General Funds	\$15,400	\$15,400
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$19,723,670	\$19,723,670
State Funds Transfers	\$19,723,670	\$19,723,670
Retirement Payments	\$19,723,670	\$19,723,670
TOTAL PUBLIC FUNDS	\$19,739,070	\$19,739,070

154.100 System Administration

Appropriation (HB 75)

The purpose of this appropriation is to collect employee and employer contributions, invest the accumulated funds, and disburse retirement benefits to members and beneficiaries.

TOTAL STATE FUNDS	\$15,400	\$15,400
State General Funds	\$15,400	\$15,400
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$19,723,670	\$19,723,670
State Funds Transfers	\$19,723,670	\$19,723,670
Retirement Payments	\$19,723,670	\$19,723,670
TOTAL PUBLIC FUNDS	\$19,739,070	\$19,739,070

It is the intent of the General Assembly that the employer contribution rate for the Employees' Retirement System shall not exceed 21.96% for New Plan employees and 17.21% for Old Plan employees. For the GSEPS employees, the employer contribution rate shall not exceed 18.87% for the pension portion of the benefit and 3.0% in employer match contributions for the 401(k) portion of the benefit. It is the intent of the General Assembly that the employer contribution for Public School Employees' Retirement System shall not exceed \$736.31 per member for State Fiscal Year 2015.

Section 35: Properties Commission, State

Properties Commission, State

The purpose of this appropriation is to maintain long-term plans for state buildings and land; to compile an accessible database of state-owned and leased real property with information about utilization, demand management, and space standards; and to negotiate better rates in the leasing market and property acquisitions and dispositions.

Program Overview

Summary of Activities: Serves as the Real Estate Portfolio Manager for the state by managing the acquisition and disposition of all real property assets. Assists state agencies with all space management and leasing needs. Provides asset management and market evaluation analyses, and manages inventory of all state-owned and leased property through BLLIP (Building, Land and Lease Inventory of Property).

Target Population: State agencies and entities

Location: Current inventory includes 14,393 state-owned buildings and structures; 1,953 state leases; and over 1 million acres of state-owned and leased land across Georgia

Delivery Mechanism: Administered by state employees, contracts with private providers

Fund Sources: SPC's annual operating budget is funded by proceeds from GBA.

Noteworthy: HB 495 (2013 Session) streamlined the disposal process of State-owned property. Previously, the process could take up to 18 months. The Georgia Tax Reform Act, effective January 2013, added an oversight responsibility to SPC to review appraisals for conservation easements seeking a Georgia state tax credit.

	Continuation Budget	
TOTAL STATE FUNDS	\$0	\$0
State General Funds	\$0	\$0
TOTAL AGENCY FUNDS	\$50,663	\$50,663
Reserved Fund Balances	\$50,663	\$50,663
Agency Funds Prior Year	\$50,663	\$50,663
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$1,699,337	\$1,699,337
State Funds Transfers	\$1,699,337	\$1,699,337
Rental Payments for GBA Facilities	\$1,699,337	\$1,699,337
TOTAL PUBLIC FUNDS	\$1,750,000	\$1,750,000

235.100 Properties Commission, State

Appropriation (HB 75)

The purpose of this appropriation is to maintain long-term plans for state buildings and land; to compile an accessible database of state-owned and leased real property with information about utilization, demand management, and space standards; and to negotiate better rates in the leasing market and property acquisitions and dispositions.

TOTAL AGENCY FUNDS	\$50,663	\$50,663
Reserved Fund Balances	\$50,663	\$50,663
Agency Funds Prior Year	\$50,663	\$50,663
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$1,699,337	\$1,699,337
State Funds Transfers	\$1,699,337	\$1,699,337
Rental Payments for GBA Facilities	\$1,699,337	\$1,699,337
TOTAL PUBLIC FUNDS	\$1,750,000	\$1,750,000

Payments to Georgia Building Authority

The purpose of this appropriation is to provide maintenance, repairs, and preparatory work on property owned by the Georgia Building Authority.

Program Overview

Summary of Activities: Operates and maintains buildings and facilities located in the Capitol Hill Complex. Develops and coordinates long-term capital improvement projects and facility renovations.

Target Population: State employees and agencies

Location: 32 buildings surrounding Capitol Hill including the State Capitol and the Governor's Mansion; 15 parking facilities; 5 parks and plazas; 6 historic cemeteries; and 2 warehouse complexes

Delivery Mechanism: Administered by state employees, private providers

Continuation Budget

TOTAL STATE FUNDS	\$0	\$0
State General Funds	\$0	\$0

236.1 *Reduce funds for payment to the Office of the State Treasurer from \$845,934 to \$595,934 to provide additional trooper support for Capitol Police. (Total Funds: \$595,934)(G:YES)(H:YES)*

State General Funds	\$0	\$0
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Section 41: Revenue, Department of Customer Service

The purpose of this appropriation is to provide assistance to customer inquiries about the administration of individual income tax, sales and use tax, withholding tax, corporate tax, motor fuel and motor carrier taxes, and all registration functions.

Program Overview

Performance Measures:	FY 2011	FY 2012	FY 2013	FY 2014
Percentage of inbound calls answered	35.00%	73.00%	84.00%	72.70%
Average call wait time (in seconds)	720	240	180	225
Number of in-bound calls	990,058	1,019,827	776,201	956,110

Summary of Activities: Assists taxpayers through three major functions: (1)the Customer Contact Center answers taxpayer questions; (2)Business Operations performs tax reviews, problem resolutions, amended returns, and account maintenance; and (3)Electronic Services provides online tax filing support through the Georgia Tax Center (GTC). A Systems Control Unit within Electronic Services maintains electronic systems for the entire Division, such as direct deposit and mailed returns posting schedules.

Target Population: Taxpayers

Location: Headquarters on Century Center in Atlanta and 10 regional offices in Albany, Athens, Atlanta, Martinez, Columbus, Douglas, Gainesville, Macon, Rome, and Savannah

Delivery Mechanism: Administered by state employees

Timing: Peak months between January and April

Continuation Budget

TOTAL STATE FUNDS	\$13,398,198	\$13,398,198
State General Funds	\$13,398,198	\$13,398,198
TOTAL FEDERAL FUNDS	\$225,580	\$225,580
National Motor Carrier Safety Administration CFDA20.218	\$225,580	\$225,580
TOTAL PUBLIC FUNDS	\$13,623,778	\$13,623,778

287.100 Customer Service

Appropriation (HB 75)

The purpose of this appropriation is to provide assistance to customer inquiries about the administration of individual income tax, sales and use tax, withholding tax, corporate tax, motor fuel and motor carrier taxes, and all registration functions.

TOTAL STATE FUNDS	\$13,398,198	\$13,398,198
State General Funds	\$13,398,198	\$13,398,198
TOTAL FEDERAL FUNDS	\$225,580	\$225,580
National Motor Carrier Safety Administration CFDA20.218	\$225,580	\$225,580
TOTAL PUBLIC FUNDS	\$13,623,778	\$13,623,778

Departmental Administration

The purpose of this appropriation is to administer and enforce the tax laws of the State of Georgia and provide general support services to the operating programs of the Department of Revenue.

Program Overview

Summary of Activities: Provides administrative services for all department divisions including the Commissioner's Office, the Finance Department, the Office of Human Resources, Strategic Planning and Implementation, Procurement, and the Training Unit. It also provides management and oversight of the department to administer and enforce Georgia tax laws.

Target Population: Department of Revenue employees, Taxpayers

Location: Headquarters on Century Center in Atlanta and 10 regional offices in Albany, Athens, Atlanta, Martinez, Columbus, Douglas, Gainesville, Macon, Rome, and Savannah

Delivery Mechanism: Administered by state employees

Continuation Budget

TOTAL STATE FUNDS	\$7,916,507	\$7,916,507
State General Funds	\$7,916,507	\$7,916,507
TOTAL PUBLIC FUNDS	\$7,916,507	\$7,916,507

288.100 Departmental Administration

Appropriation (HB 75)

The purpose of this appropriation is to administer and enforce the tax laws of the State of Georgia and provide general support services to the operating programs of the Department of Revenue.

TOTAL STATE FUNDS	\$7,916,507	\$7,916,507
State General Funds	\$7,916,507	\$7,916,507
TOTAL PUBLIC FUNDS	\$7,916,507	\$7,916,507

Forestland Protection Grants

The purpose of this appropriation is to provide reimbursement for preferential assessment of qualifying conservation use forestland to counties, municipalities, and school districts pursuant to O.C.G.A. 48-5A-2, the Forestland Protection Act, created by HB 1211 and HB 1276 during the 2008 legislative session.

Program Overview

Performance Measures:	FY 2011	FY 2012	FY 2013	FY 2014
Number of jurisdictions reimbursed under the Forestland Protection Act	113	128	131	233
Number of reimbursements	267	276	279	377
Amount of reimbursements	\$14,083,544.00	\$17,441,456.00	\$22,169,471.00	\$40,116,596.00

Summary of Activities: Reimburses counties, municipalities, and school districts for lost property tax revenue as a result of qualifying conservation use. Funds are provided to local governments based on applications on a first-come-first-serve basis.

Target Population: Local governments

Delivery Mechanism: Administered by state employees, pass through funding to local governments

Timing: Annual reimbursements

Continuation Budget

TOTAL STATE FUNDS	\$14,072,351	\$14,072,351
State General Funds	\$14,072,351	\$14,072,351
TOTAL PUBLIC FUNDS	\$14,072,351	\$14,072,351

289.1 Increase funds for Forestland Protection Act grant reimbursements.

State General Funds	\$15,000,000	\$15,000,000
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289.100 Forestland Protection Grants

Appropriation (HB 75)

The purpose of this appropriation is to provide reimbursement for preferential assessment of qualifying conservation use forestland to counties, municipalities, and school districts pursuant to O.C.G.A. 48-5A-2, the Forestland Protection Act, created by HB 1211 and HB 1276 during the 2008 legislative session.

TOTAL STATE FUNDS	\$29,072,351	\$29,072,351
State General Funds	\$29,072,351	\$29,072,351
TOTAL PUBLIC FUNDS	\$29,072,351	\$29,072,351

Fraud Detection and Prevention

The purpose of this appropriation is to identify and prevent tax fraud and protect Georgia citizens from identity theft through the use of fraud analytical tools.

Program Overview

Summary of Activities: Identifies and prevents tax fraud. Protects Georgia citizens from identity theft through the use of fraud analytical tools.

Target Population: Taxpayers

Delivery Mechanism: Administered by state employees, managed by the Office of Special Investigations

Continuation Budget

TOTAL STATE FUNDS	\$1,250,000	\$1,250,000
State General Funds	\$1,250,000	\$1,250,000
TOTAL PUBLIC FUNDS	\$1,250,000	\$1,250,000

290.100 Fraud Detection and Prevention

Appropriation (HB 75)

The purpose of this appropriation is to identify and prevent tax fraud and protect Georgia citizens from identity theft through the use of fraud analytical tools.

TOTAL STATE FUNDS	\$1,250,000	\$1,250,000
State General Funds	\$1,250,000	\$1,250,000
TOTAL PUBLIC FUNDS	\$1,250,000	\$1,250,000

Industry Regulation

The purpose of this appropriation is to provide regulation of the distribution, sale, and consumption of alcoholic beverages, tobacco products; and conduct checkpoints in areas where reports indicate the use of dyed fuels in on-road vehicles.

Program Overview

Performance Measures:	FY 2011	FY 2012	FY 2013	FY 2014
Percentage of alcohol inspections in compliance	85.00%	81.00%	87.00%	89.00%
Percentage of tobacco inspections in compliance	90.00%	89.00%	93.00%	90.00%
Number of underage alcohol investigations	4,365	5,343	4,285	3,673
Number of underage tobacco investigations	2,227	1,763	2,311	2,355

Summary of Activities: Enforces compliance with Georgia laws and regulations regarding alcohol and tobacco products, motor fuel tax, motor carriers, motor vehicle registration, and dyed (untaxed) fuel in on-road vehicles. It also provides assistance to federal, other state, and local government and their law enforcement agencies to prevent the illegal production, importation, possession, and sale of alcoholic beverage products to underage persons, as well as the transportation and sale of untaxed tobacco products.

Target Population: Establishments that sell alcohol and tobacco products and users of dyed fuel

Location: Headquarters on Century Center in Atlanta and 10 regional offices in Albany, Athens, Atlanta, Martinez, Columbus, Douglas, Gainesville, Macon, Rome, and Savannah

Delivery Mechanism: Administered by state employees and law enforcement agents

Fund Sources: Federal funds include the Prevention and Treatment of Substance Abuse Grant and the National Motor Carrier Safety Administration Grant

Continuation Budget

TOTAL STATE FUNDS	\$5,943,212	\$5,943,212
State General Funds	\$5,509,429	\$5,509,429
Tobacco Settlement Funds	\$433,783	\$433,783
TOTAL FEDERAL FUNDS	\$371,507	\$371,507
National Motor Carrier Safety Administration CFDA20.218	\$120,000	\$120,000
Prevention & Treatment of Substance Abuse Grant CFDA93.959	\$251,507	\$251,507
TOTAL PUBLIC FUNDS	\$6,314,719	\$6,314,719

291.100 Industry Regulation

Appropriation (HB 75)

The purpose of this appropriation is to provide regulation of the distribution, sale, and consumption of alcoholic beverages, tobacco products; and conduct checkpoints in areas where reports indicate the use of dyed fuels in on-road vehicles.

TOTAL STATE FUNDS	\$5,943,212	\$5,943,212
State General Funds	\$5,509,429	\$5,509,429
Tobacco Settlement Funds	\$433,783	\$433,783

TOTAL FEDERAL FUNDS	\$371,507	\$371,507
National Motor Carrier Safety Administration CFDA20.218	\$120,000	\$120,000
Prevention & Treatment of Substance Abuse Grant CFDA93.959	\$251,507	\$251,507
TOTAL PUBLIC FUNDS	\$6,314,719	\$6,314,719

Local Government Services

The purpose of this appropriation is to assist local tax officials with the administration of state tax laws and administer the unclaimed property unit.

Program Overview

Summary of Activities: Works with local governments to administer tax laws and unclaimed property activities. Manages tax digest compliance and support to counties for property tax purposes, as well as the public utility valuation and assessment process associated with railroads, utilities and flight equipment companies as they relate to property tax administration. Also manages local sales tax distributions to MARTA, counties, cities, and school systems in the state.

Target Population: Local governments

Location: Headquarters on Century Center in Atlanta and 10 regional offices in Albany, Athens, Atlanta, Martinez, Columbus, Douglas, Gainesville, Macon, Rome, and Savannah

Delivery Mechanism: Administered by state employees

Continuation Budget

TOTAL STATE FUNDS	\$6,184,126	\$6,184,126
State General Funds	\$6,184,126	\$6,184,126
TOTAL PUBLIC FUNDS	\$6,184,126	\$6,184,126

292.100 Local Government Services

Appropriation (HB 75)

The purpose of this appropriation is to assist local tax officials with the administration of state tax laws and administer the unclaimed property unit.

TOTAL STATE FUNDS	\$6,184,126	\$6,184,126
State General Funds	\$6,184,126	\$6,184,126
TOTAL PUBLIC FUNDS	\$6,184,126	\$6,184,126

Local Tax Officials Retirement and FICA

The purpose of this appropriation is to provide state retirement benefits and employer share of FICA to local tax officials.

Program Overview

Performance Measures:	FY 2011	FY 2012	FY 2013	FY 2014
Number of officials and staff participating in Employee Retirement System	1,283	1,185	1,260	1,145
Amount of Employee Retirement System benefits paid for local retirement	\$6,886,593.00	\$5,752,520.00	\$11,365,918.00	\$8,716,466.00
Amount of FICA paid for local retirement	N/A	N/A	N/A	\$681,314.00

Summary of Activities: Provides state retirement benefits to county tax officials and their staffs through payments to the Employees' Retirement System of Georgia for the employer's share of the retirement contribution. It also reimburses the counties for the employer's share of FICA (Federal Insurance Contributions Act) expenses. FICA shares are comprised of the Social Security and Medicare taxes that are withheld by federal law.

Target Population: County tax officials

Delivery Mechanism: Pass-through funding to counties and the Employees' Retirement System of Georgia

Continuation Budget

TOTAL STATE FUNDS	\$12,859,059	\$12,859,059
State General Funds	\$12,859,059	\$12,859,059
TOTAL PUBLIC FUNDS	\$12,859,059	\$12,859,059

293.1 *Reduce funds for the liability on local tax officials' retirement benefits to meet projected expenditures.*

State General Funds	(\$1,630,557)	(\$1,630,557)
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293.100 Local Tax Officials Retirement and FICA

Appropriation (HB 75)

The purpose of this appropriation is to provide state retirement benefits and employer share of FICA to local tax officials.

TOTAL STATE FUNDS	\$11,228,502	\$11,228,502
State General Funds	\$11,228,502	\$11,228,502
TOTAL PUBLIC FUNDS	\$11,228,502	\$11,228,502

Motor Vehicle Registration and Titling

The purpose of this appropriation is to establish motor vehicle ownership by maintaining title and registration records and validate rebuilt vehicles for road-worthiness for new title issuance.

Performance Measures:	Program Overview			
	FY 2011	FY 2012	FY 2013	FY 2014
Amount of revenue from motor vehicle registrations (in millions)	\$253.00	\$240.00	\$224.00	\$221.00
Number of motor vehicle registrations renewed online	275,766	589,956	640,686	702,374
Number of motor vehicle registrations processed	8,581,400	8,619,297	8,797,338	8,933,714
Salvage inspections completed statewide	18,826	21,609	21,271	18,101

Summary of Activities: Issues Georgia Certificates of Title, license plates, and commercial vehicle permits, and records liens and security interests on all vehicles registered to the State of Georgia. Partners with counties to facilitate applications for title and vehicle registrations. County tag offices located throughout the state are responsible for the operations costs of their offices including personnel, printers, and postage. The Department of Revenue holds responsibility for motor vehicle tag printing and sustaining a tag inventory, manages the information technology system necessary for registration and titling in the state, and coordinates efforts at the county level.

Target Population: County motor vehicle offices and taxpayers

Location: 4125 Welcome All Road, Atlanta; vehicle registrations and most title processing applications can be completed at any local County Tax Commissioner's Office

Delivery Mechanism: Administered by state employees

Noteworthy: A Georgia Registration and Titling Information System (GRATIS) Modernization project began in early 2014 to update the system associated with titling and registering vehicles.

	Continuation Budget	
TOTAL STATE FUNDS	\$18,380,959	\$18,380,959
State General Funds	\$18,380,959	\$18,380,959
TOTAL PUBLIC FUNDS	\$18,380,959	\$18,380,959

294.100 Motor Vehicle Registration and Titling	Appropriation (HB 75)	
<i>The purpose of this appropriation is to establish motor vehicle ownership by maintaining title and registration records and validate rebuilt vehicles for road-worthiness for new title issuance.</i>		
TOTAL STATE FUNDS	\$18,380,959	\$18,380,959
State General Funds	\$18,380,959	\$18,380,959
TOTAL PUBLIC FUNDS	\$18,380,959	\$18,380,959

Office of Special Investigations

The purpose of this appropriation is to investigate fraudulent taxpayer and criminal activities involving department efforts.

	Program Overview	
Summary of Activities: Investigates potential criminal violations involving fraud and theft related to income tax, withholding tax, sales and use tax, excise tax, property tax, and motor vehicle title and registration. These investigations develop cases which are turned over to state legal authorities for prosecution in a court of law. This division is also responsible for the physical security of the Department's facilities and conducts internal affairs investigations.		
Location: Headquarters on Century Center in Atlanta and 10 regional offices in Albany, Athens, Atlanta, Martinez, Columbus, Douglas, Gainesville, Macon, Rome, and Savannah		
Delivery Mechanism: Administered by state employees		

	Continuation Budget	
TOTAL STATE FUNDS	\$3,892,721	\$3,892,721
State General Funds	\$3,892,721	\$3,892,721
TOTAL PUBLIC FUNDS	\$3,892,721	\$3,892,721

295.100 Office of Special Investigations	Appropriation (HB 75)	
<i>The purpose of this appropriation is to investigate fraudulent taxpayer and criminal activities involving department efforts.</i>		
TOTAL STATE FUNDS	\$3,892,721	\$3,892,721
State General Funds	\$3,892,721	\$3,892,721
TOTAL PUBLIC FUNDS	\$3,892,721	\$3,892,721

Revenue Processing

The purpose of this appropriation is to ensure that all tax payments are received, credited, and deposited according to sound business practices and the law, and to ensure that all tax returns are reviewed and recorded to accurately update taxpayer information.

Program Overview

Performance Measures:	FY 2011	FY 2012	FY 2013	FY 2014
Percentage of individual tax returns filed electronically	75.70%	81.00%	83.00%	82.02%
Total returns processed	7,367,044	6,600,000	6,250,000	6,536,719

Summary of Activities: Processes all tax returns electronically filed or received by mail. Responsible for tax return receipt, the imaging of all supporting documentation, data capturing, verifying taxpayer information, and depositing payments. The Processing Center handles over 8 million returns annually, including sales tax, withholding tax, corporate income tax, motor fuel tax, and individual income tax returns.

Location: Revenue processing facility in Atlanta

Delivery Mechanism: Administered by state employees, temporary workers

Timing: Runs year round but additional processors are hired in the spring. Individual income tax activity peaks between January and June, while sales taxes are due on the 20th of every month, and corporate income taxes are due quarterly.

Continuation Budget

TOTAL STATE FUNDS	\$13,398,047	\$13,398,047
State General Funds	\$13,398,047	\$13,398,047
TOTAL PUBLIC FUNDS	\$13,398,047	\$13,398,047

296.100 Revenue Processing

Appropriation (HB 75)

The purpose of this appropriation is to ensure that all tax payments are received, credited, and deposited according to sound business practices and the law, and to ensure that all tax returns are reviewed and recorded to accurately update taxpayer information.

TOTAL STATE FUNDS	\$13,398,047	\$13,398,047
State General Funds	\$13,398,047	\$13,398,047
TOTAL PUBLIC FUNDS	\$13,398,047	\$13,398,047

Tax Compliance

The purpose of this appropriation is to audit tax accounts, ensure compliance, and collect on delinquent accounts.

Program Overview

Performance Measures:	FY 2011	FY 2012	FY 2013	FY 2014
Number of walk-in taxpayers seeking assistance in the 11 Regional Offices	71,922	60,789	68,237	35,085
Number of telephone calls seeking assistance in the 11 Regional Offices	481,494	426,719	452,723	242,344
Percentage of audits in compliance	45.00%	45.00%	45.00%	46.00%
Total revenue agent collections	\$151,561,952.00	\$199,094,871.00	\$185,104,374.00	\$211,893,481.00
Number of audits completed	39,829	94,609	48,870	77,966

Summary of Activities: Audits tax accounts and manages private collection agencies. This division also assists taxpayers at 11 regional office locations with registrations, compliance with filing requirements and deadlines, collection notices, problem resolutions, and collects all delinquent tax accounts. The Department has special divisions in areas including Bankruptcy, Offers in Compromise, Compliance Research, the Private Collection Agency Liaison Group, the Lottery, and Levies.

Target Population: Taxpayers

Location: 10 Regional Offices located in Albany, Athens, Atlanta, Augusta, Columbus, Douglas, Lithia Springs, Macon, Rome and Savannah

Delivery Mechanism: Administered by state employees, private collection agencies

Fund Sources: Compliance receives federal funding from the National Motor Carrier Safety Administration grant for tax auditors and examiners who perform field and desk audits of motor fuel taxpayer accounts.

Noteworthy: Composed of an Audit Unit and a Collections Unit

Continuation Budget

TOTAL STATE FUNDS	\$52,663,327	\$52,663,327
State General Funds	\$52,663,327	\$52,663,327
TOTAL FEDERAL FUNDS	\$222,000	\$222,000
National Motor Carrier Safety Administration CFDA20.218	\$222,000	\$222,000
TOTAL PUBLIC FUNDS	\$52,885,327	\$52,885,327

297.100 Tax Compliance

Appropriation (HB 75)

The purpose of this appropriation is to audit tax accounts, ensure compliance, and collect on delinquent accounts.

TOTAL STATE FUNDS	\$52,663,327	\$52,663,327
State General Funds	\$52,663,327	\$52,663,327
TOTAL FEDERAL FUNDS	\$222,000	\$222,000
National Motor Carrier Safety Administration CFDA20.218	\$222,000	\$222,000
TOTAL PUBLIC FUNDS	\$52,885,327	\$52,885,327

Tax Policy

The purpose of this appropriation is to conduct all administrative appeals of tax assessments; draft regulations for taxes collected by the department; support the State Board of Equalization; and draft letter rulings and provide research and analysis related to all tax law and policy inquiries.

Program Overview

Summary of Activities: This division provides research and analysis related to all tax law and policy inquiries within the Department. It also analyzes legislation, handles certain taxpayer protests and refund claims, holds taxpayer conferences, issues determinations concerning exemption requests, issues policy statements and informational bulletins, promulgates rules and regulations for the Department, and responds to letter ruling requests from taxpayers.

Target Population: Taxpayers, legislators

Delivery Mechanism: Administered by state employees

Continuation Budget

TOTAL STATE FUNDS	\$3,064,001	\$3,064,001
State General Funds	\$3,064,001	\$3,064,001
TOTAL PUBLIC FUNDS	\$3,064,001	\$3,064,001

298.100 Tax Policy

Appropriation (HB 75)

The purpose of this appropriation is to conduct all administrative appeals of tax assessments; draft regulations for taxes collected by the department; support the State Board of Equalization; and draft letter rulings and provide research and analysis related to all tax law and policy inquiries.

TOTAL STATE FUNDS	\$3,064,001	\$3,064,001
State General Funds	\$3,064,001	\$3,064,001
TOTAL PUBLIC FUNDS	\$3,064,001	\$3,064,001

Technology Support Services

The purpose of this appropriation is to support the department in information technology and provide electronic filing services to taxpayers.

Program Overview

Summary of Activities: Provides information technology support across the agency, including managing the state databases and online taxpayer support systems, such as the Integrated Taxpayer Services (ITS) system, the Georgia Registration and Title Information System (GRATIS), Georgia Electronic Insurance Compliance System (GEICS) and the Georgia Trucking portal.

Target Population: DOR employees

Delivery Mechanism: Administered by state employees

Continuation Budget

TOTAL STATE FUNDS	\$24,710,887	\$24,710,887
State General Funds	\$24,710,887	\$24,710,887
TOTAL PUBLIC FUNDS	\$24,710,887	\$24,710,887

299.100 Technology Support Services

Appropriation (HB 75)

The purpose of this appropriation is to support the department in information technology and provide electronic filing services to taxpayers.

TOTAL STATE FUNDS	\$24,710,887	\$24,710,887
State General Funds	\$24,710,887	\$24,710,887
TOTAL PUBLIC FUNDS	\$24,710,887	\$24,710,887

Section 45: Teachers' Retirement System

Local/Floor COLA

The purpose of this appropriation is to provide retirees from local retirement systems a minimum allowance upon retirement (Floor) and a post-retirement benefit adjustment (COLA) whenever such adjustment is granted to teachers who retired under TRS.

Program Overview

Performance Measures:	FY 2011	FY 2012	FY 2013	FY 2014
Number of individuals receiving Floor or Cost of Living Adjustment payments	76	62	50	38
Average monthly state-funded payment amount per recipient	\$755.00	\$784.00	\$791.00	\$754.00
Percentage of on-time payments made to retirees	100.00%	100.00%	100.00%	100.00%

Summary of Activities: Tracks adjustments to the benefit payouts provided by the local systems. State funds pay for these increases to the local systems' payouts. Specifically, Floor funds supplement a local system retiree's minimum allowance, while additional postretirement benefit adjustments (COLAs) are available for any teacher who retired from a local school system prior to July 1, 1978.

Target Population: Retirees under local systems (Atlanta City Schools, Chatham County Schools, Fulton County Schools and Rome City Schools)

Delivery Mechanism: Administered by state employees

Timing: Payments are received on a monthly basis

	Continuation Budget	
TOTAL STATE FUNDS	\$412,000	\$412,000
State General Funds	\$412,000	\$412,000
TOTAL PUBLIC FUNDS	\$412,000	\$412,000

330.100 Local/Floor COLA

Appropriation (HB 75)

The purpose of this appropriation is to provide retirees from local retirement systems a minimum allowance upon retirement (Floor) and a post-retirement benefit adjustment (COLA) whenever such adjustment is granted to teachers who retired under TRS.

TOTAL STATE FUNDS	\$412,000	\$412,000
State General Funds	\$412,000	\$412,000
TOTAL PUBLIC FUNDS	\$412,000	\$412,000

System Administration

The purpose of this appropriation is to administer the Teachers Retirement System of Georgia, including paying retiree benefits, investing retirement funds, accounting for the status and contributions of active and inactive members, counseling members, and processing refunds.

	Program Overview			
Performance Measures:	FY 2011	FY 2012	FY 2013	FY 2014
Number of retirees and beneficiaries receiving benefits	92,180	97,323	101,139	108,100
Total benefit payments made (in millions)	\$3,041.50	\$3,277.55	\$3,548.15	\$3,764.45
New retiree on-time processing rate	91.00%	90.00%	85.00%	85.00%
Summary of Activities: Administers the TRS defined benefit plans for eligible active and retired teachers, and manages retirement plan investments. Divisions include Employer Services, Member Services, Retirement Services, Communications, Contact Management (for member inquiries and file management), Financial Services, Information Technology, and Human Resources.				
Target Population: Eligible active and retired teachers				
Location: 2 Northside 75				
Delivery Mechanism: Administered by state employees				
Noteworthy: The TRS Board of Trustees holds responsibility for the policies and oversight of the system.				

	Continuation Budget	
TOTAL STATE FUNDS	\$0	\$0
State General Funds	\$0	\$0
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$34,356,709	\$34,356,709
State Funds Transfers	\$34,356,709	\$34,356,709
Retirement Payments	\$34,356,709	\$34,356,709
TOTAL PUBLIC FUNDS	\$34,356,709	\$34,356,709

331.100 System Administration

Appropriation (HB 75)

The purpose of this appropriation is to administer the Teachers Retirement System of Georgia, including paying retiree benefits, investing retirement funds, accounting for the status and contributions of active and inactive members, counseling members, and processing refunds.

TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$34,356,709	\$34,356,709
State Funds Transfers	\$34,356,709	\$34,356,709
Retirement Payments	\$34,356,709	\$34,356,709
TOTAL PUBLIC FUNDS	\$34,356,709	\$34,356,709

It is the intent of the General Assembly that the employer contribution rate for the Teachers' Retirement System shall not exceed 13.15% for State Fiscal Year 2015.