

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 2010	FY 2011	FY 2012	FY 2013
Percentage of Human Capital Management issues responded to, diagnosed and resolved within Service Level Agreement parameters	94.00%	98.50%	98.22%	99.81%
Percentage of Financials issues responded to, diagnosed and resolved within Service Level Agreement parameters	98.00%	89.44%	98.62%	99.89%
Days from prior fiscal year end to publish the Comprehensive Annual Financial Report	183.00	190.00	183.00	181.00
Days from prior fiscal year end to publish the Budgetary Compliance Report	153.00	167.00	141.00	151.00

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	\$3,626,413	\$3,626,413
State General Funds	\$3,626,413	\$3,626,413
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$16,412,502	\$16,412,502
State Funds Transfers	\$16,412,502	\$16,412,502
Accounting System Assessments	\$16,412,502	\$16,412,502
TOTAL PUBLIC FUNDS	\$20,038,915	\$20,038,915

30.1 Increase funds to reflect the adjustment in the employer share of the Employees' Retirement System.		
State General Funds	\$89,546	\$89,546
30.2 Increase funds for billings for TeamWorks Financials to reflect statewide adjustments.		
Accounting System Assessments	\$729,867	\$729,867
30.3 Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2014.		
State General Funds	\$27,540	\$27,540

30.100 State Accounting Office	Appropriation (HB 744)	
<i>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.</i>		
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

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.

	Program Overview	
Summary of Activities:	The Government Transparency and Finance Commission (formerly the State Ethics Commission) gathers, publishes, and audits campaign finance reports for all Georgia candidates for public office and publishes lobbyist spending reports.	

Target Population: Georgia candidates for public office, public officials, lobbyists, and voters.

Delivery Mechanism: GTCFC employees receive about 25,075 filings per year from candidates for public office and publish these filings online. As time permits, filings are audited and cases are disposed of. Lobbyist reports of spending on public officials are also posted online.

	Continuation Budget	
TOTAL STATE FUNDS	\$1,324,736	\$1,324,736
State General Funds	\$1,324,736	\$1,324,736
TOTAL PUBLIC FUNDS	\$1,324,736	\$1,324,736

31.1 Increase funds to reflect the adjustment in the employer share of the Employees' Retirement System.

State General Funds	\$18,694	\$18,694
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31.2 Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2014.

State General Funds	\$6,832	\$6,832
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31.100 Government Transparency and Campaign Finance Commission, Georgia	Appropriation (HB 744)
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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

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 accounting, payroll, budget, human resources and internal procurement.

Delivery Mechanism: Administered by state employees

	Continuation Budget	
TOTAL STATE FUNDS	\$0	\$0
State General Funds	\$0	\$0
TOTAL AGENCY FUNDS	\$3,835,465	\$3,835,465
Intergovernmental Transfers	\$36,619	\$36,619
Authority/Local Government Payments to State Agencies	\$36,619	\$36,619
Rebates, Refunds, and Reimbursements	\$3,382,114	\$3,382,114
Purchasing Card Rebates per OCGA50-5-51	\$3,144,874	\$3,144,874
Rebates from Vehicle Maintenance and Gas Contracts	\$237,240	\$237,240
Sales and Services	\$416,732	\$416,732
Sales and Services Not Itemized	\$40,866	\$40,866
Surplus Property Sales per OCGA50-5-141	\$375,866	\$375,866
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$1,894,267	\$1,894,267
State Funds Transfers	\$1,894,267	\$1,894,267
Administrative Fees from the Self Insurance Trust Fund	\$741,832	\$741,832
Merit System Assessments	\$1,152,435	\$1,152,435
TOTAL PUBLIC FUNDS	\$5,729,732	\$5,729,732

32.100 Departmental Administration	Appropriation (HB 744)
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The purpose of this appropriation is to provide administrative support to all department programs.

TOTAL AGENCY FUNDS	\$3,835,465	\$3,835,465
Intergovernmental Transfers	\$36,619	\$36,619
Authority/Local Government Payments to State Agencies	\$36,619	\$36,619
Rebates, Refunds, and Reimbursements	\$3,382,114	\$3,382,114
Purchasing Card Rebates per OCGA50-5-51	\$3,144,874	\$3,144,874
Rebates from Vehicle Maintenance and Gas Contracts	\$237,240	\$237,240
Sales and Services	\$416,732	\$416,732
Sales and Services Not Itemized	\$40,866	\$40,866
Surplus Property Sales per OCGA50-5-141	\$375,866	\$375,866
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$1,894,267	\$1,894,267

State Funds Transfers	\$1,894,267	\$1,894,267
Administrative Fees from the Self Insurance Trust Fund	\$741,832	\$741,832
Merit System Assessments	\$1,152,435	\$1,152,435
TOTAL PUBLIC FUNDS	\$5,729,732	\$5,729,732

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 2010	FY 2011	FY 2012	FY 2013	
Proportion of active state vehicles enrolled in the motor vehicle maintenance program	29.80%	30.10%	30.00%	41.20%	
Number of active vehicles in the State's fleet (excluding Community Service Boards)	18,454.00	19,244.00	19,289.00	19,584.00	
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 emergency roadside assistance for state and local governments. Maintains the statewide contract for motor vehicle rentals for state agencies and entities. 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 around the state, including the main Capitol 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		\$1,020,141	\$1,020,141
Rebates, Refunds, and Reimbursements		\$1,020,141	\$1,020,141
Rebates from Vehicle Maintenance and Gas Contracts		\$1,020,141	\$1,020,141
TOTAL PUBLIC FUNDS		\$1,020,141	\$1,020,141

33.100 Fleet Management **Appropriation (HB 744)**

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	\$1,020,141	\$1,020,141
Rebates, Refunds, and Reimbursements	\$1,020,141	\$1,020,141
Rebates from Vehicle Maintenance and Gas Contracts	\$1,020,141	\$1,020,141
TOTAL PUBLIC FUNDS	\$1,020,141	\$1,020,141

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 2010	FY 2011	FY 2012	FY 2013	
Proportion of positive evaluations for customer service on the vendor supporting employee-paid Flexible Benefit offerings	76.00%	87.50%	92.00%	95.00%	
Number of active, benefit-eligible, executive branch, state employees in the Enterprise Resource Planning system	75,200.00	72,929.00	70,324.00	68,696.00	
Proportion of eligible state employees enrolled in an employee-paid Flexible Benefit offering	98.00%	93.00%	92.00%	90.40%	
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					
Delivery Mechanism: State employees					

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

TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$8,654,485	\$8,654,485
State Funds Transfers	\$8,654,485	\$8,654,485
Merit System Assessments	\$8,654,485	\$8,654,485
TOTAL PUBLIC FUNDS	\$8,654,485	\$8,654,485

34.100 Human Resources Administration

Appropriation (HB 744)

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	\$8,654,485	\$8,654,485
State Funds Transfers	\$8,654,485	\$8,654,485
Merit System Assessments	\$8,654,485	\$8,654,485
TOTAL PUBLIC FUNDS	\$8,654,485	\$8,654,485

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 2010	FY 2011	FY 2012	FY 2013
Amount of cost avoidance from the settlement of Workers' Compensation claims	\$13,500,000.00	\$33,200,000.00	\$10,300,000.00	\$21,900,000.00
Ratio of Risk Trust Fund revenues to expenses	N/A	96.00%	95.30%	95.60%

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 state's preventative measures contained in the Comprehensive Loss Control Program.

Target Population: Covered state employees and properties

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	\$161,735,205	\$161,735,205
State Funds Transfers	\$161,735,205	\$161,735,205
Administrative Fees from the Self Insurance Trust Fund	\$1,861,994	\$1,861,994
Indemnification Funds	\$716,378	\$716,378
Liability Funds	\$28,427,991	\$28,427,991
Loss Control Funds	\$443,253	\$443,253
Property Insurance Funds	\$23,019,185	\$23,019,185
Unemployment Compensation Funds	\$18,166,404	\$18,166,404
Workers Compensation Funds	\$89,100,000	\$89,100,000
TOTAL PUBLIC FUNDS	\$162,735,205	\$162,735,205

35.1 Increase funds to reflect an adjustment to the General Liability Trust Fund premium.

Liability Funds	\$5,500,000	\$5,500,000
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35.2 Reduce funds to reflect an adjustment to the Unemployment Insurance Trust Fund premium.

Unemployment Compensation Funds	(\$5,500,000)	(\$5,500,000)
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35.100 Risk Management

Appropriation (HB 744)

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	\$161,735,205	\$161,735,205
State Funds Transfers	\$161,735,205	\$161,735,205
Administrative Fees from the Self Insurance Trust Fund	\$1,861,994	\$1,861,994
Indemnification Funds	\$716,378	\$716,378
Liability Funds	\$33,927,991	\$33,927,991

Loss Control Funds		\$443,253	\$443,253
Property Insurance Funds		\$23,019,185	\$23,019,185
Unemployment Compensation Funds		\$12,666,404	\$12,666,404
Workers Compensation Funds		\$89,100,000	\$89,100,000
TOTAL PUBLIC FUNDS		\$162,735,205	\$162,735,205

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 2010	FY 2011	FY 2012	FY 2013
Estimated amount of benefits from recently completed new or renewal Statewide Contracts	N/A	N/A	\$28,900,000.00	\$16,700,000.00
Proportion of state entity Chief Procurement Officers that are certified purchasers	N/A	52.00%	64.30%	69.90%
Amount of state entity spend through the Purchasing Card program	N/A	\$216,400,000.00	\$214,600,000.00	\$199,600,000.00

Summary of Activities: Provides procurement services to state agencies and the university system. These include negotiating statewide and agency contracts, advertising government contract opportunities, maintaining an agency contract index, managing bids for agency contracts, register and train vendors, managing RFPs and RFQs, and monitoring purchasing cards. Also manages the Team Georgia marketplace for vendors and procurement personnel.

Target Population: State agencies and entities, local governments

Delivery Mechanism: Administered by state employees

Continuation Budget		
TOTAL STATE FUNDS	\$0	\$0
State General Funds	\$0	\$0
TOTAL AGENCY FUNDS	\$10,719,374	\$10,719,374
Rebates, Refunds, and Reimbursements	\$10,719,374	\$10,719,374
Purchasing Card Rebates per OCGA50-5-51	\$4,677,796	\$4,677,796
Statewide Contract Commissions	\$6,041,578	\$6,041,578
TOTAL PUBLIC FUNDS	\$10,719,374	\$10,719,374

36.1 Department of Administrative Services is authorized to retain only \$10,912,624 for Purchasing and \$2,125,974 for Departmental Administration, and shall provide a payment of at least \$1,006,740 to the Office of the State Treasurer. All additional funds collected by the program shall be remitted to the Office of the State Treasurer by the end of the fiscal year.

Statewide Contract Commissions	\$193,260	\$193,260
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36.100 State Purchasing Appropriation (HB 744)

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	\$4,677,796	\$4,677,796
Statewide Contract Commissions	\$6,234,838	\$6,234,838
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.

Program Overview				
Performance Measures:	FY 2010	FY 2011	FY 2012	FY 2013
Proportion of State Surplus Property transactions that are redistributions from one state entity to another	8.90%	8.40%	9.50%	9.30%

HB 744 (FY 2015G) - Fiscal Management

Governor

House

Amount of funds returned to state entities from sales in the State Surplus Property program	N/A	\$1,169,043.00	\$1,836,491.00	\$5,549,305.00
Amount of sales in the State Surplus Property program	\$843,515.00	\$1,283,581.00	\$3,710,781.00	\$7,176,431.00

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, saving taxpayer funds.

Target Population: State and local governments, eligible Georgia nonprofit companies, 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 is takes place year-round.

Continuation Budget

TOTAL STATE FUNDS	\$0	\$0
State General Funds	\$0	\$0
TOTAL AGENCY FUNDS	\$1,460,421	\$1,460,421
Sales and Services	\$1,460,421	\$1,460,421
Surplus Property Sales per OCGA50-5-141	\$1,460,421	\$1,460,421
TOTAL PUBLIC FUNDS	\$1,460,421	\$1,460,421

37.100 Surplus Property

Appropriation (HB 744)

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	\$1,460,421	\$1,460,421
Sales and Services	\$1,460,421	\$1,460,421
Surplus Property Sales per OCGA50-5-141	\$1,460,421	\$1,460,421
TOTAL PUBLIC FUNDS	\$1,460,421	\$1,460,421

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 2010	FY 2011	FY 2012	FY 2013
Number of cases per judge	2,269.00	1,106.00	3,337.00	3,797.00
Number of cases closed	27,234.00	36,645.00	40,048.00	45,565.00
Average cost per case	\$144.00	\$105.00	\$97.60	\$85.00

Summary of Activities: Provides dispute resolution between the public and state agencies in an independent, impartial forum.

Target Population: Individuals involved in a dispute with state agencies or entities

Location: 50 monthly hearing site locations around the state

Delivery Mechanism: Administered by state employees

Noteworthy: HB 100 (2012 session) established the Georgia Tax Tribunal, where citizens may challenge their tax liabilities in an independent court.

Continuation Budget

TOTAL STATE FUNDS	\$2,890,660	\$2,890,660
State General Funds	\$2,890,660	\$2,890,660
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	\$4,191,465	\$4,191,465

39.1 *Increase funds to reflect the adjustment in the employer share of the Employees' Retirement System.*

State General Funds	\$52,622	\$52,622
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39.2 *Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2014.*

State General Funds	\$19,547	\$19,547
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39.3 *Increase funds for the Georgia Tax Tribunal for operations.*

State General Funds	\$36,918	\$36,918
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39.100 Administrative Hearings, Office of State **Appropriation (HB 744)**

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	\$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

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 2010	FY 2011	FY 2012	FY 2013
The return on the state general obligation bond portfolio will exceed the return on GaFund 1	1.99	0.85	0.51	0.34
Number of transactions in the statewide merchant card contract	2,876,312.00	4,323,290.00	4,987,972.00	5,256,926.00
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 a child's college fund				
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			\$4,104,897	\$4,104,897
Interest and Investment Income			\$4,024,897	\$4,024,897
Georgia Fund One Administration Fees			\$3,779,897	\$3,779,897
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			\$4,104,897	\$4,104,897

40.100 State Treasurer, Office of the **Appropriation (HB 744)**

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	\$4,104,897	\$4,104,897
Interest and Investment Income	\$4,024,897	\$4,024,897
Georgia Fund One Administration Fees	\$3,779,897	\$3,779,897
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	\$4,104,897	\$4,104,897

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 2010	FY 2011	FY 2012	FY 2013

HB 744 (FY 2015G) - Fiscal Management

			Governor	House
Total assets under management (in millions)	\$868.00	\$993.00	\$987.00	\$1,054.00
Cost per participant per year	\$73.00	\$73.00	\$64.00	\$67.00
Number of participants	40,533.00	42,965.00	47,320.00	51,527.00
Summary of Activities: Oversees the 401(k) and 457 Deferred Compensation defined contribution plans through a private provider.				
Target Population: Eligible state employees				
Delivery Mechanism: Administered by a private provider				

	Continuation Budget	
TOTAL STATE FUNDS	\$0	\$0
State General Funds	\$0	\$0
TOTAL AGENCY FUNDS	\$3,857,127	\$3,857,127
Sales and Services	\$3,857,127	\$3,857,127
Collection/Administrative Fees	\$3,857,127	\$3,857,127
TOTAL PUBLIC FUNDS	\$3,857,127	\$3,857,127

153.1 Increase funds to reflect the adjustment in the employer share of the Employees' Retirement System.

Collection/Administrative Fees	\$5,658	\$5,658
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153.2 Increase funds for contracts.

Collection/Administrative Fees	\$163,000	\$163,000
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153.100 Deferred Compensation

Appropriation (HB 744)

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	\$4,025,785	\$4,025,785
Sales and Services	\$4,025,785	\$4,025,785
Collection/Administrative Fees	\$4,025,785	\$4,025,785
TOTAL PUBLIC FUNDS	\$4,025,785	\$4,025,785

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 2010	FY 2011	FY 2012	FY 2013
Number of retirees and beneficiaries currently receiving benefits	480.00	568.00	660.00	739.00
Total benefit payments made during fiscal year	\$489,000.00	\$579,000.00	\$678,000.00	\$772,000.00
Retiree on-time processing rate	N/A	94.00%	90.00%	89.00%
Summary of Activities: Provides defined benefits to retirees of Georgia's National Guard.				
Target Population: Georgia National Guard members and retirees				
Delivery Mechanism: Administered by state employees				
Noteworthy: The GMPF program began in 2002. As of June 30, 2013, the GMPF has 13,539 active members, 739 retired members, and \$12.1 million of assets.				

	Continuation Budget	
TOTAL STATE FUNDS	\$1,891,720	\$1,891,720
State General Funds	\$1,891,720	\$1,891,720
TOTAL PUBLIC FUNDS	\$1,891,720	\$1,891,720

154.1 Increase funds for the annual required contribution in accordance with the most recent actuarial report.

State General Funds	\$1,649	\$1,649
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154.100 Georgia Military Pension Fund

Appropriation (HB 744)

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 2010	FY 2011	FY 2012	FY 2013
Number of retirees and beneficiaries currently receiving benefits	13,995.00	14,613.00	15,106.00	15,742.00
Total benefit payments made during fiscal year (in millions)	\$53.20	\$53.98	\$54.18	\$55.04
Retiree on-time processing rate	N/A	99.00%	98.00%	97.00%

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: As of June 30, 2013, the PSERS had 37,919 active members, 15,742 retired members, and \$727.3 million in assets.

Continuation Budget

TOTAL STATE FUNDS	\$27,160,000	\$27,160,000
State General Funds	\$27,160,000	\$27,160,000
TOTAL PUBLIC FUNDS	\$27,160,000	\$27,160,000

155.1 Increase funds for the annual required contribution in accordance with the most recent actuarial report.

State General Funds	\$1,301,000	\$1,301,000
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155.100 Public School Employees Retirement System **Appropriation (HB 744)**

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 2010	FY 2011	FY 2012	FY 2013
Number of retirees and beneficiaries currently receiving benefits	38,518.00	40,250.00	42,053.00	44,546.00
Total benefit payments made during fiscal year (in millions)	\$1,130.67	\$1,168.82	\$1,216.74	\$1,269.20
Average speed to answer incoming calls (in seconds)	44.00	49.00	56.00	82.00
Retiree on-time processing rate	N/A	99.00%	99.50%	99.70%

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

Target Population: State employees who participate in the ERSGA

Delivery Mechanism: Administered by state employees

Noteworthy: The ERS Board of Trustees sets investment allocations and discusses operations. ERSGA has a total of 129,252 active members and 61,578 retired members in all retirement systems.

Continuation Budget

TOTAL STATE FUNDS	\$0	\$0
State General Funds	\$0	\$0
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$18,747,375	\$18,747,375
State Funds Transfers	\$18,747,375	\$18,747,375
Retirement Payments	\$18,747,375	\$18,747,375
TOTAL PUBLIC FUNDS	\$18,747,375	\$18,747,375

156.1 Increase funds to reflect the adjustment in the employer share of the Employees' Retirement System.

Retirement Payments	\$178,479	\$178,479
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156.2 Increase funds for the State's social security administration.

State General Funds	\$10,400	\$10,400
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156.3 Increase funds for contracts.

Retirement Payments	\$267,056	\$267,056
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156.100 System Administration **Appropriation (HB 744)**

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	\$10,400	\$10,400
State General Funds	\$10,400	\$10,400
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$19,192,910	\$19,192,910

State Funds Transfers	\$19,192,910	\$19,192,910
Retirement Payments	\$19,192,910	\$19,192,910
TOTAL PUBLIC FUNDS	\$19,203,310	\$19,203,310

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 of the Georgia's real property inventory BLIPP (Building, Land and Lease Inventory of Property).

Target Population: State agencies and entities

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

Continuation Budget

TOTAL STATE FUNDS	\$0	\$0
State General Funds	\$0	\$0
TOTAL AGENCY FUNDS	\$114,967	\$114,967
Reserved Fund Balances	\$114,967	\$114,967
Agency Funds Prior Year	\$114,967	\$114,967
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$705,234	\$705,234
State Funds Transfers	\$705,234	\$705,234
Rental Payments for GBA Facilities	\$705,234	\$705,234
TOTAL PUBLIC FUNDS	\$820,201	\$820,201

235.100 Properties Commission, State

Appropriation (HB 744)

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	\$114,967	\$114,967
Reserved Fund Balances	\$114,967	\$114,967
Agency Funds Prior Year	\$114,967	\$114,967
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$705,234	\$705,234
State Funds Transfers	\$705,234	\$705,234
Rental Payments for GBA Facilities	\$705,234	\$705,234
TOTAL PUBLIC FUNDS	\$820,201	\$820,201

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 parking facilities owned by the Georgia Building Authority, including the State Capitol and Governor's Mansion. Develops and coordinates long-term capital improvement projects and facility renovations.

Target Population: State employees and agencies

Location: 37 Buildings surrounding Capitol Hill, the State Capitol, and the Governor's Mansion.

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 State Treasury by \$1,996,734 from \$2,842,668 to \$845,934. (Total Funds: \$845,934)(G:YES)(H:YES)

State General Funds \$0 \$0

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 2010	FY 2011	FY 2012	FY 2013
Percentage of inbound calls answered	35.00%	35.00%	73.00%	84.00%
Average call wait times (in seconds)	1,241.00	720.00	240.00	180.00
Number of in-bound calls	1,053,000.00	990,058.00	1,019,827.00	776,201.00

Summary of Activities: Assists taxpayers by phone in the Customer Contact Center, face-to-face, by mail, or through the online Georgia Tax Center. Registers and licenses activities for Georgia businesses. Administers alcohol and sales taxes, and provides education and support for individual, motor, sales, corporate and withholding taxes.

Target Population: Taxpayers

Location: Century Center in Atlanta

Delivery Mechanism: Administered by state employees

			Continuation Budget	
TOTAL STATE FUNDS			\$14,207,028	\$14,207,028
State General Funds			\$14,207,028	\$14,207,028
TOTAL FEDERAL FUNDS			\$225,580	\$225,580
National Motor Carrier Safety Administration CFDA20.218			\$225,580	\$225,580
TOTAL PUBLIC FUNDS			\$14,432,608	\$14,432,608

288.1 Increase funds to reflect the adjustment in the employer share of the Employees' Retirement System.

State General Funds \$140,122 \$140,122

288.2 Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2014.

State General Funds \$51,048 \$51,048

288.100 Customer Service			Appropriation (HB 744)	
<i>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.</i>				
TOTAL STATE FUNDS			\$14,398,198	\$14,398,198
State General Funds			\$14,398,198	\$14,398,198
TOTAL FEDERAL FUNDS			\$225,580	\$225,580
National Motor Carrier Safety Administration CFDA20.218			\$225,580	\$225,580
TOTAL PUBLIC FUNDS			\$14,623,778	\$14,623,778

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 management and oversight of the department, as well as support services such as accounting, payroll, budgeting, human resources and procurement.				
Delivery Mechanism: Administered by state employees				

			Continuation Budget	
TOTAL STATE FUNDS			\$7,194,033	\$7,194,033
State General Funds			\$7,194,033	\$7,194,033
TOTAL PUBLIC FUNDS			\$7,194,033	\$7,194,033

289.1 Increase funds to reflect the adjustment in the employer share of the Employees' Retirement System.

State General Funds \$118,358 \$118,358

289.2 Increase funds to reflect an adjustment in TeamWorks Financials billings.

State General Funds	\$14,760	\$14,760
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289.3 Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2014.

State General Funds	\$44,664	\$44,664
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289.4 Transfer funds from the Industry Regulation program to the Departmental Administration program for personnel.

State General Funds	\$111,480	\$111,480
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289.5 Transfer funds from the Tax Compliance program to the Departmental Administration program for personnel.

State General Funds	\$309,932	\$309,932
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289.6 Increase funds for personnel for one position to provide state revenue and policy analysis.

State General Funds	\$123,280	\$123,280
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289.100 Departmental Administration **Appropriation (HB 744)**

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 OCGA48-5A-2, the "Forestland Protection Act," created by HB1211 and HB1276 during the 2008 legislative session.

			Program Overview	
Performance Measures:	FY 2010	FY 2011	FY 2012	FY 2013
Number of jurisdictions reimbursed under the Forestland Protection Act	N/A	113.00	128.00	131.00
Total amount of reimbursements	\$10,565,981.00	\$14,083,544.00	\$17,441,456.00	\$22,169,470.00
Number of reimbursements	237.00	267.00	276.00	279.00

Summary of Activities: Reimburses counties for lost property tax revenue as a result of qualifying conservation use. Funds are provided to counties based on applications.

Target Population: Local governments

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

			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

290.100 Forestland Protection Grants **Appropriation (HB 744)**

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 OCGA48-5A-2, the "Forestland Protection Act," created by HB1211 and HB1276 during the 2008 legislative session.

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

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.				

			Continuation Budget	
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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

291.100 Fraud Detection and Prevention

Appropriation (HB 744)

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; ensure all coin operated amusement machines are properly licensed and decaled; and conduct checkpoints in areas where reports indicate the use of dyed fuels in on-road vehicles.

Program Overview

Performance Measures:	FY 2010	FY 2011	FY 2012	FY 2013
Percentage of investigated vendors making illegal underage alcohol sales	16.00%	18.00%	12.00%	8.00%
Percentage of investigated vendors making illegal underage tobacco sales	9.00%	11.00%	9.00%	5.00%
Percentage of alcohol inspections in compliance	85.00%	85.00%	81.00%	87.00%
Percentage of tobacco inspections in compliance	84.00%	90.00%	89.00%	93.00%
Total underage alcohol investigations	4,356.00	4,365.00	5,343.00	4,285.00
Total underage tobacco investigations	3,372.00	2,227.00	1,763.00	2,311.00

Summary of Activities: Enforces laws and regulations related to the manufacture, transportation, and sale of legal and illegal alcohol and tobacco. Enforces laws and regulations related to Coin-Operated Amusement Machines, as well as dyed (untaxed) fuel in on-road vehicles or where there is significant likelihood of dyed fuel use for on-road vehicles.

Target Population: Establishments that sell alcohol and tobacco products, operate coin-operated amusement machines, and users of dyed fuel.

Delivery Mechanism: Administered by state employees

Noteworthy: There are no federal matching requirements for Enforcing Underage Drinking Laws Program funds. There is a federal matching requirement for National Motor Carrier Safety Administration funds determined by a formula, in which the state's share is at least 20%.

Continuation Budget

TOTAL STATE FUNDS	\$5,947,414	\$5,947,414
State General Funds	\$5,513,631	\$5,513,631
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 AGENCY FUNDS	\$99,996	\$99,996
Sales and Services	\$99,996	\$99,996
Unified Carrier Registration Receipts	\$99,996	\$99,996
TOTAL PUBLIC FUNDS	\$6,418,917	\$6,418,917

292.1 Increase funds to reflect the adjustment in the employer share of the Employees' Retirement System.

State General Funds	\$74,999	\$74,999
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292.2 Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2014.

State General Funds	\$32,279	\$32,279
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292.3 Transfer funds from the Industry Regulation program to the Departmental Administration program for personnel.

State General Funds	(\$111,480)	(\$111,480)
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292.4 Transfer funds from the Department of Revenue to the Department of Public Safety for the administration of the Unified Carrier Registration Agreement.

Unified Carrier Registration Receipts	(\$99,996)	(\$99,996)
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292.99 House: 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.

Governor: 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.

State General Funds \$0 \$0

292.100 Industry Regulation **Appropriation (HB 744)**

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 related to property tax administration. Also manages local sales tax distributions to MARTA, counties, cities, and school systems in the state.

Target Population: Local governments

Delivery Mechanism: Administered by state employees

Continuation Budget

TOTAL STATE FUNDS	\$6,084,193	\$6,084,193
State General Funds	\$6,084,193	\$6,084,193
TOTAL PUBLIC FUNDS	\$6,084,193	\$6,084,193

293.1 *Increase funds to reflect the adjustment in the employer share of the Employees' Retirement System.*

State General Funds \$72,990 \$72,990

293.2 *Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2014.*

State General Funds \$26,943 \$26,943

293.100 Local Government Services **Appropriation (HB 744)**

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

Summary of Activities: Provides state retirement defined 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 to the counties for the employer's share of FICA expenses.

Target Population: County tax officials

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

Continuation Budget

TOTAL STATE FUNDS	\$11,066,592	\$11,066,592
State General Funds	\$11,066,592	\$11,066,592
TOTAL PUBLIC FUNDS	\$11,066,592	\$11,066,592

294.1 Increase funds to reflect the adjustment in the employer share of the Employees' Retirement System.

State General Funds	\$1,614,621	\$1,614,621
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294.2 Increase funds for the Employees' Retirement System (ERS) for the liability on local tax officials' retirement benefits to meet projected expenditures.

State General Funds	\$177,846	\$177,846
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294.100 Local Tax Officials Retirement and FICA **Appropriation (HB 744)**

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

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

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.

			Program Overview	
Performance Measures:	FY 2010	FY 2011	FY 2012	FY 2013
Percentage of each private contractor's inspections that are visually inspected by state salvage inspectors	N/A	N/A	3.00%	3.00%
Percentage of each private contractor's inspection reports reviewed by state salvage inspectors	N/A	N/A	5.00%	2.95%
Amount of revenue from motor vehicle registrations (in millions)	\$214.00	\$253.00	\$240.00	\$224.00
Total number of motor vehicle registrations processed	8,527,790.00	8,581,400.00	8,619,297.00	8,797,338.00
Number of motor vehicle registrations renewed online	304,705.00	275,766.00	589,956.00	640,686.00
Salvage inspections completed statewide	18,865.00	18,826.00	21,609.00	21,271.00

Summary of Activities: Administers local license plates to counties, manages IT expenses of the motor vehicle system, and manages the central motor vehicle and registration titling services for county systems to administer.

Target Population: County motor vehicle offices and taxpayers

Delivery Mechanism: Administered by state employees

Noteworthy: 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. There is a 50% federal matching requirement for Commercial Vehicle Information System funds.

Continuation Budget

TOTAL STATE FUNDS	\$18,225,386	\$18,225,386
State General Funds	\$18,225,386	\$18,225,386
TOTAL AGENCY FUNDS	\$2,490,990	\$2,490,990
Sales and Services	\$2,490,990	\$2,490,990
Unified Carrier Registration Receipts	\$2,490,990	\$2,490,990
TOTAL PUBLIC FUNDS	\$20,716,376	\$20,716,376

295.1 Increase funds to reflect the adjustment in the employer share of the Employees' Retirement System.

State General Funds	\$113,336	\$113,336
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295.2 Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2014.

State General Funds	\$42,237	\$42,237
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295.3 Transfer funds from the Department of Revenue to Department of Public Safety for the administration of the Unified Carrier Registration Agreement.

Unified Carrier Registration Receipts	(\$2,490,990)	(\$2,490,990)
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295.100 Motor Vehicle Registration and Titling **Appropriation (HB 744)**

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.

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. Additionally, \$677,000 is specifically appropriated for six Special Investigation Agents and four Fraud Detection Group Financial Analysts to enhance revenue collections.

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, and property tax. 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.

Delivery Mechanism: Administered by state employees

Continuation Budget

TOTAL STATE FUNDS	\$3,823,719	\$3,823,719
State General Funds	\$3,823,719	\$3,823,719
TOTAL PUBLIC FUNDS	\$3,823,719	\$3,823,719

296.1 Increase funds to reflect the adjustment in the employer share of the Employees' Retirement System.

State General Funds	\$50,725	\$50,725
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296.2 Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2014.

State General Funds	\$18,277	\$18,277
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296.99 House: The purpose of this appropriation is to investigate fraudulent taxpayer and criminal activities involving department efforts.

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

State General Funds	\$0	\$0
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296.100 Office of Special Investigations Appropriation (HB 744)

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

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 2010	FY 2011	FY 2012	FY 2013
Percentage of individual tax returns filed electronically	77.70%	75.70%	81.00%	83.00%
Total returns processed by tax type - Individual	3,514,977.00	4,450,005.00	4,000,000.00	3,700,000.00
Total returns processed	6,644,199.00	7,367,044.00	6,600,000.00	6,250,000.00

Summary of Activities: Processes tax documents and non-electronically filed payments including processing mail, imaging of tax documents, and entering tax-related data into the tax systems.

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.

Continuation Budget

TOTAL STATE FUNDS	\$13,261,024	\$13,261,024
State General Funds	\$13,261,024	\$13,261,024
TOTAL PUBLIC FUNDS	\$13,261,024	\$13,261,024

297.1 Increase funds to reflect the adjustment in the employer share of the Employees' Retirement System.

State General Funds	\$100,446	\$100,446
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297.2 Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2014.

State General Funds	\$36,577	\$36,577
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297.100 Revenue Processing Appropriation (HB 744)

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 2010	FY 2011	FY 2012	FY 2013
Number of walk-in taxpayers seeking assistance in the 11 Regional Offices	72,000.00	71,922.00	60,789.00	68,237.00
Number of telephone calls seeking assistance in the 11 Regional Offices	449,958.00	481,494.00	426,719.00	452,723.00
Percentage of audits in compliance	42.00%	45.00%	45.00%	45.00%
Total revenue agent collections	\$103,938,333.00	\$151,561,952.00	\$199,094,871.00	\$185,104,374.00
Number of audits completed	12,173.00	39,829.00	94,609.00	48,870.00

Summary of Activities: Audits tax accounts and manages private collection agencies. This division also assists taxpayers at 11 regional office locations with voluntary disclosures, collection notices, and problem resolutions, offers in compromise, and bankruptcy.

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

			Continuation Budget	
TOTAL STATE FUNDS		\$51,996,488	\$51,996,488	
State General Funds		\$51,996,488	\$51,996,488	
TOTAL FEDERAL FUNDS		\$222,000	\$222,000	
National Motor Carrier Safety Administration CFDA20.218		\$222,000	\$222,000	
TOTAL PUBLIC FUNDS		\$52,218,488	\$52,218,488	

298.1	<i>Increase funds to reflect the adjustment in the employer share of the Employees' Retirement System.</i>		
	State General Funds	\$714,335	\$714,335
298.2	<i>Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2014.</i>		
	State General Funds	\$262,436	\$262,436
298.3	<i>Transfer funds from the Tax Compliance program to the Departmental Administration program for personnel.</i>		
	State General Funds	(\$309,932)	(\$309,932)
298.4	<i>Provide contract services with the Department of Agriculture to audit GATE program compliance. (H: YES)</i>		
	State General Funds		\$0

298.100 Tax Compliance	Appropriation (HB 744)	
<i>The purpose of this appropriation is to audit tax accounts, ensure compliance, and collect on delinquent accounts.</i>		
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: Drafts tax, motor vehicle, alcohol and tobacco regulations, and letter rulings. This division also provides research and analysis related to all tax law and policy inquiries within the Department, and conducts administrative appeals of tax assessments.			
Target Population: Taxpayers, legislators			
Delivery Mechanism: Administered by state employees			

Continuation Budget

HB 744 (FY 2015G) - Fiscal Management

Governor

House

TOTAL STATE FUNDS	\$3,001,861	\$3,001,861
State General Funds	\$3,001,861	\$3,001,861
TOTAL AGENCY FUNDS	\$100,000	\$100,000
Sales and Services	\$100,000	\$100,000
Unified Carrier Registration Receipts	\$100,000	\$100,000
TOTAL PUBLIC FUNDS	\$3,101,861	\$3,101,861

299.1 Increase funds to reflect the adjustment in the employer share of the Employees' Retirement System.

State General Funds	\$45,535	\$45,535
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299.2 Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2014.

State General Funds	\$16,605	\$16,605
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299.3 Transfer funds from the Department of Revenue to the Department of Public Safety for the administration of the Unified Carrier Registration Agreement.

Unified Carrier Registration Receipts	(\$100,000)	(\$100,000)
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299.100 Tax Policy

Appropriation (HB 744)

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 United Carrier Registration system (UCR), 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	\$24,379,387	\$24,379,387
State General Funds	\$24,379,387	\$24,379,387
TOTAL PUBLIC FUNDS	\$24,379,387	\$24,379,387

300.1 Increase funds to reflect the adjustment in the employer share of the Employees' Retirement System.

State General Funds	\$243,246	\$243,246
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300.2 Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2014.

State General Funds	\$88,254	\$88,254
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300.100 Technology Support Services

Appropriation (HB 744)

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

Floor/COLA, Local System Fund

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 2010	FY 2011	FY 2012	FY 2013
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HB 744 (FY 2015G) - Fiscal Management

Governor

House

Number of individuals receiving Floor or Cost of Living Adjustment payments	97.00	76.00	62.00	50.00
Average monthly state-funded payment amount per recipient	\$795.00	\$755.00	\$784.00	\$791.00
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.

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

Continuation Budget

TOTAL STATE FUNDS	\$513,000	\$513,000
State General Funds	\$513,000	\$513,000
TOTAL PUBLIC FUNDS	\$513,000	\$513,000

330.1 Reduce funds to reflect the declining population of teachers who qualify for this benefit.

State General Funds	(\$101,000)	(\$101,000)
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330.100 Floor/COLA, Local System Fund

Appropriation (HB 744)

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 2010	FY 2011	FY 2012	FY 2013
Current number of retirees and beneficiaries receiving benefits	87,017.00	92,180.00	97,323.00	101,139.00
Total benefit payments made during fiscal year (in millions)	\$2,800.42	\$3,041.50	\$3,277.55	\$3,548.15
Retiree on-time processing rate	89.00%	91.00%	90.00%	85.00%

Summary of Activities: Administers the TRS defined benefit plans for eligible active and retired teachers, and manages retirement plan investments.

Target Population: Eligible active and retired teachers

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	\$32,044,844	\$32,044,844
State Funds Transfers	\$32,044,844	\$32,044,844
Retirement Payments	\$32,044,844	\$32,044,844
TOTAL PUBLIC FUNDS	\$32,044,844	\$32,044,844

331.1 Increase funds to reflect the adjustment in the employer share of the Employees' Retirement System.

Retirement Payments	\$614,381	\$614,381
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331.2 Reduce funds for contracts.

Retirement Payments	(\$24,400)	(\$24,400)
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331.3 Increase funds for equipment.

Retirement Payments	\$372,100	\$372,100
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331.100 System Administration

Appropriation (HB 744)

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	\$33,006,925	\$33,006,925
State Funds Transfers	\$33,006,925	\$33,006,925
Retirement Payments	\$33,006,925	\$33,006,925
TOTAL PUBLIC FUNDS	\$33,006,925	\$33,006,925

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.
