

## 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

<b>30.1</b>	<i>Increase funds to reflect an adjustment in the employer share of the Employees' Retirement System.</i>		
	State General Funds	\$42,380	\$42,380
<b>30.2</b>	<i>Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2015.</i>		
	State General Funds	\$27,540	\$27,540
<b>30.3</b>	<i>Increase funds to reflect an adjustment to agency premiums for Department of Administrative Services administered self insurance programs.</i>		
	State General Funds	\$3,786	\$3,786
<b>30.4</b>	<i>Increase funds for billings for TeamWorks to reflect statewide adjustments.</i>		
	Accounting System Assessments	\$1,657,523	\$1,657,523

30.100 State Accounting Office	Appropriation (HB 76)	
<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	\$3,817,205	\$3,817,205
State General Funds	\$3,817,205	\$3,817,205
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$18,799,892	\$18,799,892
State Funds Transfers	\$18,799,892	\$18,799,892
Accounting System Assessments	\$18,799,892	\$18,799,892
TOTAL PUBLIC FUNDS	\$22,617,097	\$22,617,097

### 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.

<b>Program Overview</b>				
<b>Performance Measures:</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
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

	<b>Continuation Budget</b>	
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

<b>31.1</b>	<i>Increase funds to reflect an adjustment in the employer share of the Employees' Retirement System.</i>		
	State General Funds	\$9,552	\$9,552
<b>31.2</b>	<i>Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2015.</i>		
	State General Funds	\$6,832	\$6,832
<b>31.3</b>	<i>Increase funds to reflect an adjustment to agency premiums for Department of Administrative Services administered self insurance programs.</i>		
	State General Funds	\$458,946	\$458,946
<b>31.4</b>	<i>Increase funds for personnel for four attorney positions and four investigator positions to expedite complaint resolutions. (H:Increase funds for two attorney positions and two auditor positions)</i>		
	State General Funds	\$768,532	\$355,665
<b>31.5</b>	<i>Increase funds for the provision of e-Fax capabilities to local filers as required by HB143 (2014 Session).</i>		
	State General Funds	\$43,500	\$43,500

<b>31.100 Government Transparency and Campaign Finance Commission, Georgia</b>	<b>Appropriation (HB 76)</b>	
<i>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.</i>		
<b>TOTAL STATE FUNDS</b>	\$2,637,624	\$2,224,757
<b>State General Funds</b>	\$2,637,624	\$2,224,757
<b>TOTAL PUBLIC FUNDS</b>	\$2,637,624	\$2,224,757

**Georgia State Board of Accountancy**

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

	<b>Continuation Budget</b>	
TOTAL STATE FUNDS	\$0	\$0
State General Funds	\$0	\$0

<b>32.1</b>	<i>Increase funds to reflect an adjustment in the employer share of the Employees' Retirement System.</i>		
	State General Funds	\$3,835	\$3,835
<b>32.2</b>	<i>Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2015.</i>		
	State General Funds	\$2,215	\$2,215

**32.3 Increase funds for Board operations.**

State General Funds	\$680,922	\$680,922
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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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<b>32.100 Georgia State Board of Accountancy</b>	<b>Appropriation (HB 76)</b>
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*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.*

<b>TOTAL STATE FUNDS</b>	\$686,972	\$686,972
State General Funds	\$686,972	\$686,972
<b>TOTAL PUBLIC FUNDS</b>	\$686,972	\$686,972

## 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

<b>33.100 Departmental Administration</b>	<b>Appropriation (HB 76)</b>
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*The purpose of this appropriation is to provide administrative support to all department programs.*

<b>TOTAL AGENCY FUNDS</b>	\$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
<b>TOTAL PUBLIC FUNDS</b>	<b>\$5,765,733</b>	<b>\$5,765,733</b>

### 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.

Performance Measures:	Program Overview			
	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
<b>Summary of Activities:</b> 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.				
<b>Target Population:</b> State agencies and local governments				
<b>Location:</b> Various fleet rental locations and service locations throughout the state, including the main Capitol Hill Motor Pool located in Atlanta				
<b>Delivery Mechanism:</b> 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 76)

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.

Performance Measures:	Program Overview			
	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%
<b>Summary of Activities:</b> 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.				
<b>Target Population:</b> State employees				
<b>Location:</b> West Tower				
<b>Delivery Mechanism:</b> State employees				
<b>Noteworthy:</b> 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 76)**

*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 76)**

*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
<b>TOTAL PUBLIC FUNDS</b>	<b>\$162,757,398</b>	<b>\$162,757,398</b>

**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
<b>Summary of Activities:</b> 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.				
<b>Target Population:</b> State agencies and entities, local governments				
<b>Location:</b> West Tower				
<b>Delivery Mechanism:</b> Administered by state employees				
<b>Noteworthy:</b> 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 76)**

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.

<b>TOTAL AGENCY FUNDS</b>	\$10,912,634	\$10,912,634
<b>Rebates, Refunds, and Reimbursements</b>	\$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
<b>TOTAL PUBLIC FUNDS</b>	<b>\$10,912,634</b>	<b>\$10,912,634</b>

**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 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
<b>Summary of Activities:</b> 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

	<b>Continuation Budget</b>	
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 76)**

*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.*

<b>TOTAL AGENCY FUNDS</b>	\$1,465,177	\$1,465,177
<b>Sales and Services</b>	\$1,465,177	\$1,465,177
<b>Surplus Property Sales per OCGA50-5-141</b>	\$1,465,177	\$1,465,177
<b>TOTAL PUBLIC FUNDS</b>	\$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.*

	<b>Program Overview</b>			
<b>Performance Measures:</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
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.

	<b>Continuation Budget</b>	
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 to reflect an adjustment in the employer share of the Employees' Retirement System.**

State General Funds	\$46,722	\$46,722
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**40.2 Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2015.**

State General Funds	\$19,547	\$19,547
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**40.3 Increase funds to reflect an adjustment to agency premiums for Department of Administrative Services administered self insurance programs.**

State General Funds	\$8,004	\$8,004
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**40.100 Administrative Hearings, Office of State** **Appropriation (HB 76)**

*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.*

<b>TOTAL STATE FUNDS</b>	\$3,074,020	\$3,074,020
State General Funds	\$3,074,020	\$3,074,020
<b>TOTAL INTRA-STATE GOVERNMENT TRANSFERS</b>	\$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
<b>TOTAL PUBLIC FUNDS</b>	\$4,374,825	\$4,374,825

**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.*

			<b>Program Overview</b>	
<b>Performance Measures:</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
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
<b>Summary of Activities:</b> 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.				
<b>Target Population:</b> State agencies, authorities, commissions, universities, technical schools, local school systems, municipalities, and parents saving for child's college fund				
<b>Location:</b> Main office in the West Tower of 200 Piedmont; Georgia Higher Education Savings Plan office in Tucker				
<b>Delivery Mechanism:</b> Administered by state employees, the 529 Savings Plan is administered by a private provider				

			<b>Continuation Budget</b>	
<b>TOTAL STATE FUNDS</b>			\$0	\$0
State General Funds			\$0	\$0
<b>TOTAL AGENCY FUNDS</b>			\$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
<b>TOTAL PUBLIC FUNDS</b>			\$4,142,800	\$4,142,800

**41.100 State Treasurer, Office of the** **Appropriation (HB 76)**

*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.*

<b>TOTAL AGENCY FUNDS</b>	\$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
<b>TOTAL PUBLIC FUNDS</b>	\$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.*

<b>Program Overview</b>
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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

**151.1** Increase funds to reflect an adjustment in the employer share of the Employees' Retirement System (\$4,817) and for contracts (\$252,000).

Retirement Payments	\$256,817	\$256,817
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**151.100 Deferred Compensation**

**Appropriation (HB 76)**

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 INTRA-STATE GOVERNMENT TRANSFERS	\$256,817	\$256,817
State Funds Transfers	\$256,817	\$256,817
Retirement Payments	\$256,817	\$256,817
TOTAL PUBLIC FUNDS	\$4,323,952	\$4,323,952

**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

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

State General Funds	\$96,161	\$96,161
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**152.100 Georgia Military Pension Fund**

**Appropriation (HB 76)**

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

TOTAL STATE FUNDS	\$1,989,530	\$1,989,530
State General Funds	\$1,989,530	\$1,989,530
TOTAL PUBLIC FUNDS	\$1,989,530	\$1,989,530

**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%
<b>Summary of Activities:</b> 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.				
<b>Target Population:</b> Public school employees not covered by the Teachers Retirement System.				
<b>Delivery Mechanism:</b> Administered by state employees				
<b>Noteworthy:</b> 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

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

State General Funds			\$119,000	\$119,000
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**153.100 Public School Employees Retirement System** **Appropriation (HB 76)**

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			\$28,580,000	\$28,580,000
State General Funds			\$28,580,000	\$28,580,000
TOTAL PUBLIC FUNDS			\$28,580,000	\$28,580,000

**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%
<b>Summary of Activities:</b> Manages investment, operations, and administration of ERSGA defined benefit plans. Oversees contracts for defined contribution plans.				
<b>Target Population:</b> State employees who participate in ERSGA				
<b>Delivery Mechanism:</b> 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.				
<b>Timing:</b> ERSGA board meetings held every two months				
<b>Noteworthy:</b> 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

154.1 Reduce funds for HB477 (2014 Session) as all requirements have been satisfied by the actuary.

State General Funds			(\$5,000)	(\$5,000)
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**154.2 Increase funds to reflect an adjustment in the employer share of the Employees' Retirement System (\$134,389) and contracts (\$123,000).**

Retirement Payments	\$257,389	\$257,389
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**154.100 System Administration Appropriation (HB 76)**

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

<b>TOTAL STATE FUNDS</b>	\$10,400	\$10,400
State General Funds	\$10,400	\$10,400
<b>TOTAL INTRA-STATE GOVERNMENT TRANSFERS</b>	\$19,981,059	\$19,981,059
State Funds Transfers	\$19,981,059	\$19,981,059
Retirement Payments	\$19,981,059	\$19,981,059
<b>TOTAL PUBLIC FUNDS</b>	\$19,991,459	\$19,991,459

It is the intent of the General Assembly that the employer contribution rate for the Employees' Retirement System shall not exceed 24.72% for New Plan employees and 19.97% for Old Plan employees. For the GSEPS employees, the employer contribution rate shall not exceed 21.69% 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 \$764.97 per member for State Fiscal Year 2016.

**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
<b>TOTAL AGENCY FUNDS</b>	\$50,663	\$50,663
Reserved Fund Balances	\$50,663	\$50,663
Agency Funds Prior Year	\$50,663	\$50,663
<b>TOTAL INTRA-STATE GOVERNMENT TRANSFERS</b>	\$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
<b>TOTAL PUBLIC FUNDS</b>	\$1,750,000	\$1,750,000

**235.100 Properties Commission, State Appropriation (HB 76)**

*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.*

<b>TOTAL AGENCY FUNDS</b>	\$50,663	\$50,663
Reserved Fund Balances	\$50,663	\$50,663
Agency Funds Prior Year	\$50,663	\$50,663
<b>TOTAL INTRA-STATE GOVERNMENT TRANSFERS</b>	\$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
<b>TOTAL PUBLIC FUNDS</b>	\$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** *Eliminate funds for payment to the Office of the State Treasurer. (Total Funds: \$845,934)(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**

<b>Performance Measures:</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
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

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

State General Funds	\$97,554	\$97,554
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**287.2** *Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2015.*

State General Funds	\$51,048	\$51,048
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**287.3** *Reduce funds to reflect an adjustment to agency premiums for Department of Administrative Services administered self insurance programs.*

State General Funds	(\$11,736)	(\$11,736)
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**287.4** *Increase funds to reflect an adjustment in Teamworks billings.*

State General Funds	\$16,721	\$16,721
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**287.5** *Increase funds for telecommunications.*

State General Funds	\$191,278	\$191,278
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**287.100 Customer Service** **Appropriation (HB 76)**

*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.*

<b>TOTAL STATE FUNDS</b>	\$13,743,063	\$13,743,063
<b>State General Funds</b>	\$13,743,063	\$13,743,063
<b>TOTAL FEDERAL FUNDS</b>	\$225,580	\$225,580
<b>National Motor Carrier Safety Administration CFDA20.218</b>	\$225,580	\$225,580
<b>TOTAL PUBLIC FUNDS</b>	\$13,968,643	\$13,968,643

**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

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

State General Funds	\$96,290	\$96,290
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**288.2** *Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2015.*

State General Funds	\$44,664	\$44,664
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**288.3** *Reduce funds to reflect an adjustment to agency premiums for Department of Administrative Services administered self insurance programs.*

State General Funds	(\$6,465)	(\$6,465)
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**288.4** *Increase funds to reflect an adjustment in Teamworks billings.*

State General Funds	\$11,610	\$11,610
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**288.5** *Increase funds for telecommunications.*

State General Funds	\$14,765	\$14,765
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**288.100 Departmental Administration** **Appropriation (HB 76)**

*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.*

<b>TOTAL STATE FUNDS</b>	\$8,077,371	\$8,077,371
<b>State General Funds</b>	\$8,077,371	\$8,077,371
<b>TOTAL PUBLIC FUNDS</b>	\$8,077,371	\$8,077,371

**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**

<b>Performance Measures:</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
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

**289.100 Forestland Protection Grants**

**Appropriation (HB 76)**

*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	\$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.

**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 76)**

*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**

<b>Performance Measures:</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
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

	<b>Continuation Budget</b>	
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

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

State General Funds	\$55,977	\$55,977
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**291.2** Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2015.

State General Funds	\$32,279	\$32,279
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**291.3** Reduce funds to reflect an adjustment to agency premiums for Department of Administrative Services administered self insurance programs.

State General Funds	(\$6,365)	(\$6,365)
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**291.4** Increase funds for telecommunications.

State General Funds	\$23,246	\$23,246
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<b>291.100 Industry Regulation</b>	<b>Appropriation (HB 76)</b>
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*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	\$6,048,349	\$6,048,349
State General Funds	\$5,614,566	\$5,614,566
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	\$6,419,856	\$6,419,856

**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

	<b>Continuation Budget</b>	
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

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

State General Funds	\$54,091	\$54,091
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**292.2** Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2015.

State General Funds	\$26,943	\$26,943
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**292.3** Reduce funds to reflect an adjustment to agency premiums for Department of Administrative Services administered self insurance programs.

State General Funds	(\$4,373)	(\$4,373)
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**292.4** Reduce funds for payments for unclaimed property recovery services based on updated payment methodology.

State General Funds	(\$1,410,133)	(\$1,410,133)
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**292.5 Increase funds for telecommunications.**

State General Funds \$22,803 \$22,803

**292.100 Local Government Services Appropriation (HB 76)**

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

<b>TOTAL STATE FUNDS</b>	\$4,873,457	\$4,873,457
State General Funds	\$4,873,457	\$4,873,457
<b>TOTAL PUBLIC FUNDS</b>	\$4,873,457	\$4,873,457

**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.*

	<b>Program Overview</b>			
<b>Performance Measures:</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
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

	<b>Continuation Budget</b>	
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 Increase funds to reflect an adjustment in the employer share of the Employees' Retirement System.**

State General Funds \$1,189,218 \$1,189,218

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

State General Funds (\$1,036,853) (\$1,036,853)

**293.100 Local Tax Officials Retirement and FICA Appropriation (HB 76)**

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

<b>TOTAL STATE FUNDS</b>	\$13,011,424	\$13,011,424
State General Funds	\$13,011,424	\$13,011,424
<b>TOTAL PUBLIC FUNDS</b>	\$13,011,424	\$13,011,424

**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.*

	<b>Program Overview</b>			
<b>Performance Measures:</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
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.

	<b>Continuation Budget</b>	
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
<b>294.1</b> <i>Increase funds to reflect an adjustment in the employer share of the Employees' Retirement System.</i>		
State General Funds	\$84,998	\$84,998
<b>294.2</b> <i>Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2015.</i>		
State General Funds	\$42,237	\$42,237
<b>294.3</b> <i>Reduce funds to reflect an adjustment to agency premiums for Department of Administrative Services administered self insurance programs.</i>		
State General Funds	(\$11,935)	(\$11,935)
<b>294.4</b> <i>Increase funds for telecommunications.</i>		
State General Funds	\$70,654	\$70,654

<b>294.100 Motor Vehicle Registration and Titling</b>	<b>Appropriation (HB 76)</b>	
<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	\$18,566,913	\$18,566,913
State General Funds	\$18,566,913	\$18,566,913
TOTAL PUBLIC FUNDS	\$18,566,913	\$18,566,913

**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

	<b>Continuation Budget</b>	
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
<b>295.1</b> <i>Increase funds to reflect an adjustment in the employer share of the Employees' Retirement System.</i>		
State General Funds	\$45,145	\$45,145
<b>295.2</b> <i>Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2015.</i>		
State General Funds	\$18,277	\$18,277
<b>295.3</b> <i>Reduce funds to reflect an adjustment to agency premiums for Department of Administrative Services administered self insurance programs.</i>		
State General Funds	(\$4,277)	(\$4,277)
<b>295.4</b> <i>Increase funds for telecommunications.</i>		
State General Funds	\$3,447	\$3,447

<b>295.100 Office of Special Investigations</b>	<b>Appropriation (HB 76)</b>	
<i>The purpose of this appropriation is to investigate fraudulent taxpayer and criminal activities involving department efforts.</i>		
TOTAL STATE FUNDS	\$3,955,313	\$3,955,313
State General Funds	\$3,955,313	\$3,955,313
TOTAL PUBLIC FUNDS	\$3,955,313	\$3,955,313

**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.*

Performance Measures:	Program Overview			
	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

<b>296.1</b> Increase funds to reflect an adjustment in the employer share of the Employees' Retirement System.		
State General Funds	\$75,038	\$75,038
<b>296.2</b> Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2015.		
State General Funds	\$36,577	\$36,577
<b>296.3</b> Reduce funds to reflect an adjustment to agency premiums for Department of Administrative Services administered self insurance programs.		
State General Funds	(\$9,548)	(\$9,548)
<b>296.4</b> Increase funds for telecommunications.		
State General Funds	\$113,803	\$113,803

296.100 Revenue Processing	Appropriation (HB 76)	
<i>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.</i>		
TOTAL STATE FUNDS	\$13,613,917	\$13,613,917
State General Funds	\$13,613,917	\$13,613,917
TOTAL PUBLIC FUNDS	\$13,613,917	\$13,613,917

**Tax Compliance**

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

Performance Measures:	Program Overview			
	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

	<b>Continuation Budget</b>	
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
<b>297.1</b>	<i>Increase funds to reflect an adjustment in the employer share of the Employees' Retirement System.</i>	
State General Funds	\$527,906	\$527,906
<b>297.2</b>	<i>Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2015.</i>	
State General Funds	\$262,436	\$262,436
<b>297.3</b>	<i>Reduce funds to reflect an adjustment to agency premiums for Department of Administrative Services administered self insurance programs.</i>	
State General Funds	(\$49,509)	(\$49,509)
<b>297.4</b>	<i>Increase funds for telecommunications.</i>	
State General Funds	\$328,731	\$328,731
<b>297.5</b>	<i>Increase funds for personnel and operations for three pilot projects to maximize the use of data analytics capabilities and improve the efficiency of tax compliance.</i>	
State General Funds		\$1,452,754
<b>297.6</b>	<i>By January 1, 2016, the Department of Revenue shall provide a report to the Georgia General Assembly on the progress of the new pilot projects. (H:YES)</i>	
State General Funds		\$0

<b>297.100 Tax Compliance</b>	<b>Appropriation (HB 76)</b>	
<i>The purpose of this appropriation is to audit tax accounts, ensure compliance, and collect on delinquent accounts.</i>		
TOTAL STATE FUNDS	\$53,732,891	\$55,185,645
State General Funds	\$53,732,891	\$55,185,645
TOTAL FEDERAL FUNDS	\$222,000	\$222,000
National Motor Carrier Safety Administration CFDA20.218	\$222,000	\$222,000
TOTAL PUBLIC FUNDS	\$53,954,891	\$55,407,645

**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

	<b>Continuation Budget</b>	
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
<b>298.1</b>	<i>Increase funds to reflect an adjustment in the employer share of the Employees' Retirement System.</i>	
State General Funds	\$35,662	\$35,662
<b>298.2</b>	<i>Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2015.</i>	
State General Funds	\$16,605	\$16,605

**298.3** Reduce funds to reflect an adjustment to agency premiums for Department of Administrative Services administered self insurance programs.

State General Funds	(\$2,291)	(\$2,291)
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**298.4** Increase funds for telecommunications.

State General Funds	\$13,889	\$13,889
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**298.100 Tax Policy**

**Appropriation (HB 76)**

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.

<b>TOTAL STATE FUNDS</b>	\$3,127,866	\$3,127,866
State General Funds	\$3,127,866	\$3,127,866
<b>TOTAL PUBLIC FUNDS</b>	\$3,127,866	\$3,127,866

**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

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

State General Funds	\$166,354	\$166,354
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**299.2** Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2015.

State General Funds	\$88,254	\$88,254
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**299.3** Reduce funds to reflect an adjustment to agency premiums for Department of Administrative Services administered self insurance programs.

State General Funds	(\$8,852)	(\$8,852)
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**299.4** Increase funds for telecommunications.

State General Funds	\$364,953	\$364,953
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**299.100 Technology Support Services**

**Appropriation (HB 76)**

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

<b>TOTAL STATE FUNDS</b>	\$25,321,596	\$25,321,596
State General Funds	\$25,321,596	\$25,321,596
<b>TOTAL PUBLIC FUNDS</b>	\$25,321,596	\$25,321,596

**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**

<b>Performance Measures:</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
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

	<b>Continuation Budget</b>	
TOTAL STATE FUNDS	\$412,000	\$412,000
State General Funds	\$412,000	\$412,000
TOTAL PUBLIC FUNDS	\$412,000	\$412,000

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

State General Funds	(\$95,000)	(\$95,000)
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<b>330.100 Local/Floor COLA</b>	<b>Appropriation (HB 76)</b>
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*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	\$317,000	\$317,000
State General Funds	\$317,000	\$317,000
TOTAL PUBLIC FUNDS	\$317,000	\$317,000

### 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.*

	<b>Program Overview</b>			
<b>Performance Measures:</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
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.

	<b>Continuation Budget</b>	
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

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

Retirement Payments	\$499,791	\$499,791
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**331.2** *Increase funds for Mid-Career Pre-Retirement campaign.*

Retirement Payments	\$10,000	\$10,000
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**331.3** *Reduce funds to reflect completed FY2015 actuary study.*

Retirement Payments	(\$60,000)	(\$60,000)
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**331.4** *Increase funds for contracts (\$417,700), information technology (\$143,500) and telecommunications (\$8,000).*

Retirement Payments	\$569,200	\$569,200
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**331.5** *Reduce funds for information technology equipment (\$330,000) and training (\$10,000).*

Retirement Payments	(\$340,000)	(\$340,000)
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<b>331.100 System Administration</b>	<b>Appropriation (HB 76)</b>
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*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.*

<b>TOTAL INTRA-STATE GOVERNMENT TRANSFERS</b>	\$35,035,700	\$35,035,700
State Funds Transfers	\$35,035,700	\$35,035,700
Retirement Payments	\$35,035,700	\$35,035,700
<b>TOTAL PUBLIC FUNDS</b>	\$35,035,700	\$35,035,700

**It is the intent of the General Assembly that the employer contribution rate for the Teachers' Retirement System shall not exceed 14.27% for State Fiscal Year 2016.**