

Section 11: Accounting Office, State Administration

		Program Overview	
		Continuation Budget	
TOTAL STATE FUNDS		\$0	\$0
State General Funds		\$0	\$0
30.1	<i>Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2016.</i>		
State General Funds		\$3,460	\$3,460
30.2	<i>Increase funds to reflect an adjustment in merit system assessments.</i>		
State General Funds		\$155	\$0
30.3	<i>Increase funds to reflect an increase in the employer share of the Employees' Retirement System contribution rate to provide a one-time benefit adjustment of 3% to retired state employees.</i>		
State General Funds			\$2,886
30.98	<i>Transfer funds and associated positions from the State Accounting Office program to the Administration program.</i>		
State General Funds		\$328,455	\$328,455
Accounting System Assessments		\$1,269,078	\$1,269,078
Total Public Funds:		\$1,597,533	\$1,597,533
30.99	<i>House: The purpose of this appropriation is to provide administrative support to all department programs. Governor: The purpose of this appropriation is to provide administrative support to all department programs.</i>		
State General Funds		\$0	\$0

30.100 Administration	Appropriation (HB 751)	
<i>The purpose of this appropriation is to provide administrative support to all department programs.</i>		
TOTAL STATE FUNDS	\$332,070	\$334,801
State General Funds	\$332,070	\$334,801
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$1,269,078	\$1,269,078
State Funds Transfers	\$1,269,078	\$1,269,078
Accounting System Assessments	\$1,269,078	\$1,269,078
TOTAL PUBLIC FUNDS	\$1,601,148	\$1,603,879

Financial Systems

		Program Overview	
		Continuation Budget	
TOTAL STATE FUNDS		\$0	\$0
State General Funds		\$0	\$0
31.1	<i>Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2016.</i>		
Accounting System Assessments		\$351,354	\$351,354
31.2	<i>Replace funds for personnel for two positions.</i>		
State General Funds		(\$264,306)	(\$264,306)
Accounting System Assessments		\$264,306	\$264,306
Total Public Funds:		\$0	\$0
31.3	<i>Increase funds to recognize additional revenue from TeamWorks billings.</i>		
Accounting System Assessments		\$797,179	\$797,179
31.4	<i>Transfer two positions from the Shared Services program to the Financial Systems program and utilize agency funds.</i>		
Accounting System Assessments		\$197,670	\$197,670

31.98 *Transfer funds and associated positions from the State Accounting Office program to the Financial Systems program.*

State General Funds	\$428,306	\$428,306
Accounting System Assessments	\$17,599,617	\$17,599,617
Total Public Funds:	\$18,027,923	\$18,027,923

31.99 *House: The purpose of this appropriation is to operate, support, monitor, and improve the State's enterprise financial accounting, payroll, and human capital management systems.*

Governor: *The purpose of this appropriation is to provide operate, support, monitor, and improve the State's enterprise financial accounting, payroll, and human capital management systems.*

State General Funds	\$0	\$0
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31.100 Financial Systems **Appropriation (HB 751)**

The purpose of this appropriation is to operate, support, monitor, and improve the State's enterprise financial accounting, payroll, and human capital management systems.

TOTAL STATE FUNDS	\$164,000	\$164,000
State General Funds	\$164,000	\$164,000
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$19,210,126	\$19,210,126
State Funds Transfers	\$19,210,126	\$19,210,126
Accounting System Assessments	\$19,210,126	\$19,210,126
TOTAL PUBLIC FUNDS	\$19,374,126	\$19,374,126

Shared Services

Program Overview

Continuation Budget

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

32.1 *Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2016.*

State General Funds	\$41,563	\$41,563
Accounting System Assessments	\$12,662	\$12,662
Total Public Funds:	\$54,225	\$54,225

32.2 *Increase funds to reflect an adjustment in merit system assessments.*

State General Funds	\$1,864	\$0
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32.3 *Reduce funds to reflect an adjustment in agency premiums for Department of Administrative Services administered self insurance programs.*

State General Funds	(\$5,719)	(\$5,719)
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32.4 *Increase funds to reflect an adjustment in payroll shared services billings.*

State General Funds	\$704	\$704
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32.5 *Replace funds for personnel for one payroll shared services position.*

State General Funds	(\$147,913)	(\$147,913)
Accounting System Assessments	\$147,913	\$147,913
Total Public Funds:	\$0	\$0

32.6 *Reduce funds for personnel and transfer two positions from the Shared Services program to the Financial Systems program.*

State General Funds	(\$195,670)	(\$195,670)
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32.7 *Increase funds for personnel to fill one vacant payroll technician position.*

Accounting System Assessments	\$72,438	\$72,438
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32.98 *Transfer funds and associated positions from the State Accounting Office program to the Shared Services program.*

State General Funds	\$1,142,654	\$1,142,654
Accounting System Assessments	\$885,421	\$885,421
Agency to Agency Contracts	\$584,923	\$584,923
Total Public Funds:	\$2,612,998	\$2,612,998

32.99 *House: The purpose of this appropriation is to support client agencies in processing payroll and other financial transactions and to implement and support the Statewide Travel Consolidation Program.*

Governor: *The purpose of this appropriation is to support client agencies in processing payroll and other financial transactions and to implement and support the Statewide Travel Consolidation Program.*

State General Funds \$0 \$0

32.100 Shared Services

Appropriation (HB 751)

The purpose of this appropriation is to support client agencies in processing payroll and other financial transactions and to implement and support the Statewide Travel Consolidation Program.

TOTAL STATE FUNDS	\$837,483	\$835,619
State General Funds	\$837,483	\$835,619
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$1,703,357	\$1,703,357
State Funds Transfers	\$1,703,357	\$1,703,357
Accounting System Assessments	\$1,118,434	\$1,118,434
Agency to Agency Contracts	\$584,923	\$584,923
TOTAL PUBLIC FUNDS	\$2,540,840	\$2,538,976

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.

Program Overview

Performance Measures:	FY 2012	FY 2013	FY 2014	FY 2015
Number of customer support tickets generated	59,713	63,502	57,525	56,718
Number of customers/users supported by Human Capital Management	N/A	86,809	87,025	83,149
Number of customers supported by Financials	N/A	54,722	60,494	63,457
Number of agencies participating in Payroll Shared Service Center (PSSC)	12	12	12	12
Number of agencies participating in Concur	10	15	22	36

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: 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	\$4,378,948	\$4,378,948
State General Funds	\$4,378,948	\$4,378,948
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$20,450,051	\$20,450,051
State Funds Transfers	\$20,450,051	\$20,450,051
Accounting System Assessments	\$19,865,128	\$19,865,128
Agency to Agency Contracts	\$584,923	\$584,923
TOTAL PUBLIC FUNDS	\$24,828,999	\$24,828,999

33.95 *Transfer funds and associated positions from the State Accounting Office program to the Administration program.*

State General Funds	(\$328,455)	(\$328,455)
Accounting System Assessments	(\$1,269,078)	(\$1,269,078)
Total Public Funds:	(\$1,597,533)	(\$1,597,533)

33.96 *Transfer funds and associated positions from the State Accounting Office program to the Statewide Accounting and Reporting program.*

State General Funds	(\$2,479,533)	(\$2,479,533)
Accounting System Assessments	(\$111,012)	(\$111,012)
Total Public Funds:	(\$2,590,545)	(\$2,590,545)

33.97 *Transfer funds and associated positions from the State Accounting Office program to the Financial Systems program.*

State General Funds	(\$428,306)	(\$428,306)
Accounting System Assessments	(\$17,599,617)	(\$17,599,617)
Total Public Funds:	(\$18,027,923)	(\$18,027,923)

33.98 *Transfer funds and associated positions from the State Accounting Office program to the Shared Services program.*

State General Funds	(\$1,142,654)	(\$1,142,654)
Accounting System Assessments	(\$885,421)	(\$885,421)
Agency to Agency Contracts	(\$584,923)	(\$584,923)
Total Public Funds:	(\$2,612,998)	(\$2,612,998)

Statewide Accounting and Reporting

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

34.1 *Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2016.*

State General Funds	\$76,051	\$76,051
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34.2 *Increase funds to reflect an adjustment in merit system assessments.*

State General Funds	\$3,410	\$0
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34.98 *Transfer funds and associated positions from the State Accounting Office program to the Statewide Accounting and Reporting program.*

State General Funds	\$2,479,533	\$2,479,533
Accounting System Assessments	\$111,012	\$111,012
Total Public Funds:	\$2,590,545	\$2,590,545

34.99 *House: The purpose of this appropriation is to provide financial reporting, accounting policy, business process improvement, and compliance with state and federal fiscal reporting requirements.*

Governor: *The purpose of this appropriation is to provide financial reporting, accounting policy, business process improvement, and compliance with state and federal fiscal reporting requirements.*

State General Funds	\$0	\$0
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34.100 Statewide Accounting and Reporting **Appropriation (HB 751)**

The purpose of this appropriation is to provide financial reporting, accounting policy, business process improvement, and compliance with state and federal fiscal reporting requirements.

TOTAL STATE FUNDS	\$2,558,994	\$2,555,584
State General Funds	\$2,558,994	\$2,555,584
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$111,012	\$111,012
State Funds Transfers	\$111,012	\$111,012
Accounting System Assessments	\$111,012	\$111,012
TOTAL PUBLIC FUNDS	\$2,670,006	\$2,666,596

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			
Performance Measures:	FY 2012	FY 2013	FY 2014	FY 2015
Number of cases brought before the Commission for review	N/A	22	0	87
Number of cases rejected	41	44	32	27
Number of cases closed	17	15	0	78

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

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

Noteworthy: Formerly known as the State Ethics Commission

	Continuation Budget	
TOTAL STATE FUNDS	\$2,637,624	\$2,637,624
State General Funds	\$2,637,624	\$2,637,624
TOTAL PUBLIC FUNDS	\$2,637,624	\$2,637,624

35.1 *Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2016.*

State General Funds	\$63,070	\$63,070
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35.2 *Increase funds to reflect an adjustment in merit system assessments.*

State General Funds	\$2,487	\$0
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35.3 *Increase funds to reflect an adjustment in agency premiums for Department of Administrative Services administered self insurance programs.*

State General Funds	\$331,144	\$331,144
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35.100 Government Transparency and Campaign Finance Commission, Georgia	Appropriation (HB 751)
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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	\$3,034,325	\$3,031,838
State General Funds	\$3,034,325	\$3,031,838
TOTAL PUBLIC FUNDS	\$3,034,325	\$3,031,838

Georgia State Board of Accountancy

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.

Performance Measures:	FY 2012	FY 2013	FY 2014	FY 2015
Number of individual CPA renewals processed	17,358	33	17,842	434
Number of CPA firm renewals processed	928	317	672	752

Summary of Activities: Licenses certified public accountants (CPAs) and public accountancy firms; regulates public accounting best practices; investigates complaints against CPAs or firms in Georgia; and takes appropriate legal and disciplinary actions regarding complaints.

Target Population: Licensed CPAs and new applicants

Delivery Mechanism: 7 Board members appointed by the Governor; Executive Director and Board staff

Timing: All individual CPA licenses expire on December 31 of each odd-numbered year. All Firm licenses expire on June 30 of each even-numbered year.

Noteworthy: Moved from the Secretary of State's Professional Licensing Boards program to SAO as an attached agency in FY2015.

	Continuation Budget	
TOTAL STATE FUNDS	\$686,972	\$686,972
State General Funds	\$686,972	\$686,972
TOTAL PUBLIC FUNDS	\$686,972	\$686,972

36.1 *Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2016.*

State General Funds	\$36,795	\$36,795
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36.2 *Increase funds to reflect an adjustment in merit system assessments.*

State General Funds	\$2,154	\$0
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36.3 *Increase funds to perform audits of continuing education credits for licensees.*

State General Funds	\$75,000	\$75,000
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36.100 Georgia State Board of Accountancy	Appropriation (HB 751)
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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.

TOTAL STATE FUNDS	\$800,921	\$798,767
State General Funds	\$800,921	\$798,767
TOTAL PUBLIC FUNDS	\$800,921	\$798,767

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

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

37.100 Departmental Administration

Appropriation (HB 751)

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

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

Fleet Management

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

Program Overview

Performance Measures:	FY 2012	FY 2013	FY 2014	FY 2015
Number of active vehicles in the State's fleet (excluding Community Service Boards)	19,289	19,584	18,606	17,825
Proportion of active state vehicles enrolled in the motor vehicle maintenance program	30.00%	41.20%	54.10%	58.01%

Summary of Activities: Operates the fuel card program through a private vendor which offers state and local governments a universally accepted fuel purchasing card. Oversees the motor vehicle contract maintenance program for fleet repair and auto damage coverage for state and local governments. Maintains the contract with Enterprise Rent-A-Car for statewide motor vehicle rentals for state agencies. Assists state agencies in obtaining vehicles for their fleet as well as options to pool fleet use within the state.

Target Population: State agencies and local governments

Location: Various fleet rental locations and service locations throughout the state, including the main Capitol Hill Motor Pool located in Atlanta

Delivery Mechanism: Administered by state employees, private providers

	Continuation Budget	
TOTAL STATE FUNDS	\$0	\$0
State General Funds	\$0	\$0
TOTAL AGENCY FUNDS	\$1,126,977	\$1,126,977
Rebates, Refunds, and Reimbursements	\$1,126,977	\$1,126,977
Rebates from Vehicle Maintenance and Gas Contracts	\$1,126,977	\$1,126,977
TOTAL PUBLIC FUNDS	\$1,126,977	\$1,126,977

38.100 Fleet Management

Appropriation (HB 751)

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	\$1,126,977	\$1,126,977
Rebates, Refunds, and Reimbursements	\$1,126,977	\$1,126,977
Rebates from Vehicle Maintenance and Gas Contracts	\$1,126,977	\$1,126,977
TOTAL PUBLIC FUNDS	\$1,126,977	\$1,126,977

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 2012	FY 2013	FY 2014	FY 2015
Number of active, benefit-eligible, executive branch state employees in the Enterprise Resource Planning system	70,324	68,696	67,993	60,520
Proportion of eligible state employees enrolled in an employee-paid Flexible Benefit offering	92.00%	90.40%	91.50%	90.90%
Proportion of positive evaluations for customer service on the vendor supporting employee-paid Flexible Benefit offerings	92.00%	91.00%	91.00%	93.00%
Summary of Activities: Establishes job classification and compensation structure for the state; 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				
Noteworthy: HB 642 (2012 session) abolished State Personnel Administration and transferred human resource functions to DOAS				

	Continuation Budget	
TOTAL STATE FUNDS	\$0	\$0
State General Funds	\$0	\$0
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$10,840,239	\$10,840,239
State Funds Transfers	\$10,840,239	\$10,840,239
Merit System Assessments	\$10,840,239	\$10,840,239
TOTAL PUBLIC FUNDS	\$10,840,239	\$10,840,239

39.1 Increase funds to recognize additional revenue from merit system assessments.

Merit System Assessments	\$3,258,537	\$0
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39.100 Human Resources Administration

Appropriation (HB 751)

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	\$14,098,776	\$10,840,239
State Funds Transfers	\$14,098,776	\$10,840,239
Merit System Assessments	\$14,098,776	\$10,840,239
TOTAL PUBLIC FUNDS	\$14,098,776	\$10,840,239

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 2012	FY 2013	FY 2014	FY 2015	
Ratio of Risk Trust Fund revenues to expenses	95.30%	95.60%	103.50%	107.00%	
Amount of cost avoidance from the settlement of Workers' Compensation claims	\$10,300,000.00	\$21,900,000.00	\$7,800,000.00	\$10,768,500.00	
Summary of Activities: Serves as the state's internal insurance agency responsible for the design, implementation and administration of appropriate risk financing and 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					
Noteworthy: Agencies are billed monthly for coverage and pay a specified amount when a claim is made from their agency.					

		Continuation Budget	
TOTAL STATE FUNDS		\$430,000	\$430,000
State General Funds		\$430,000	\$430,000
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		\$2,215,846	\$2,215,846
Indemnification Funds		\$480,222	\$480,222
Liability Funds		\$33,976,915	\$33,976,915
Loss Control Funds		\$571,256	\$571,256
Property Insurance Funds		\$22,090,838	\$22,090,838
Unemployment Compensation Funds		\$12,580,741	\$12,580,741
Workers Compensation Funds		\$89,841,580	\$89,841,580
TOTAL PUBLIC FUNDS		\$162,187,398	\$162,187,398

40.1	<i>Increase funds for billings for workers' compensation premiums to reflect increased claims expenses.</i>		
	Workers Compensation Funds	\$2,000,000	\$2,000,000
40.2	<i>Reduce funds for billings for unemployment insurance to reflect reduced claims expenses.</i>		
	Unemployment Compensation Funds	(\$4,500,000)	(\$4,500,000)
40.3	<i>Utilize existing funds for the Educators' Professional Liability Insurance program. (G:YES)(H:YES)</i>		
	State General Funds	\$0	\$0

40.100 Risk Management	Appropriation (HB 751)	
<i>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.</i>		
TOTAL STATE FUNDS	\$430,000	\$430,000
State General Funds	\$430,000	\$430,000
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$159,257,398	\$159,257,398
State Funds Transfers	\$159,257,398	\$159,257,398
Administrative Fees from the Self Insurance Trust Fund	\$2,215,846	\$2,215,846
Indemnification Funds	\$480,222	\$480,222
Liability Funds	\$33,976,915	\$33,976,915
Loss Control Funds	\$571,256	\$571,256
Property Insurance Funds	\$22,090,838	\$22,090,838
Unemployment Compensation Funds	\$8,080,741	\$8,080,741
Workers Compensation Funds	\$91,841,580	\$91,841,580
TOTAL PUBLIC FUNDS	\$159,687,398	\$159,687,398

State Purchasing

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

Program Overview				
Performance Measures:	FY 2012	FY 2013	FY 2014	FY 2015
Amount of state entity spend through the Purchasing Card program	\$214,600,000.00	\$197,404,235.00	\$184,131,136.00	\$184,909,582.00
Proportion of state entity Chief Procurement Officers that are certified purchasers	64.30%	69.14%	63.98%	76.25%
Estimated amount of benefits from recently completed new or renewal Statewide Contracts	\$28,900,000.00	\$16,685,152.00	\$10,263,808.00	\$6,134,077.00

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

Target Population: State agencies and entities, local governments

Continuation Budget		
TOTAL STATE FUNDS	\$0	\$0
State General Funds	\$0	\$0
TOTAL AGENCY FUNDS	\$12,196,233	\$12,196,233
Rebates, Refunds, and Reimbursements	\$12,196,233	\$12,196,233
Purchasing Card Rebates per OCGA50-5-51	\$5,312,594	\$5,312,594
Statewide Contract Commissions	\$6,883,639	\$6,883,639
TOTAL PUBLIC FUNDS	\$12,196,233	\$12,196,233

41.100 State Purchasing **Appropriation (HB 751)**

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	\$12,196,233	\$12,196,233
Rebates, Refunds, and Reimbursements	\$12,196,233	\$12,196,233
Purchasing Card Rebates per OCGA50-5-51	\$5,312,594	\$5,312,594
Statewide Contract Commissions	\$6,883,639	\$6,883,639
TOTAL PUBLIC FUNDS	\$12,196,233	\$12,196,233

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 2012	FY 2013	FY 2014	FY 2015
Amount of sales in the State Surplus Property program	\$3,710,781.00	\$7,176,431.00	\$5,439,051.00	\$5,626,417.00
Proportion of State Surplus Property transactions that are redistributed	9.50%	9.30%	8.40%	6.00%
Amount of funds returned to state entities from sales in the State Surplus Property program	\$1,836,491.00	\$5,549,305.00	\$4,191,747.00	\$3,851,445.17

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 the 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.

Timing: Disposal takes place year-round

Continuation Budget		
TOTAL STATE FUNDS	\$0	\$0
State General Funds	\$0	\$0
TOTAL AGENCY FUNDS	\$1,643,951	\$1,643,951
Sales and Services	\$1,643,951	\$1,643,951
Surplus Property Sales per OCGA50-5-141	\$1,643,951	\$1,643,951
TOTAL PUBLIC FUNDS	\$1,643,951	\$1,643,951

42.100 Surplus Property

Appropriation (HB 751)

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	\$1,643,951	\$1,643,951
Sales and Services	\$1,643,951	\$1,643,951
Surplus Property Sales per OCGA50-5-141	\$1,643,951	\$1,643,951
TOTAL PUBLIC FUNDS	\$1,643,951	\$1,643,951

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 2012	FY 2013	FY 2014	FY 2015
Number of cases filed	40,109	45,911	59,712	61,684
Number of cases per judge	3,341	3,782	3,980	5,428
Average cost per case	\$97.60	\$85.00	\$78.00	\$74.00

Summary of Activities: Provides dispute resolution on behalf of state agencies in an independent, impartial forum. In FY2015, 61,684 cases were filed at an average cost of \$74 per case.

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 12 judges, 3 staff attorneys, and 18 administrative staff

Fund Sources: OSAH receives federal funds for Child Support Service, TANF, and SNAP cases

Noteworthy: HB 100 (2012 session) established the Georgia Tax Tribunal, where citizens may challenge their tax liabilities in an independent court. The Tax Tribunal is a subprogram of OSAH and consists of one judge and one administrative assistant.

Continuation Budget

TOTAL STATE FUNDS	\$3,007,250	\$3,007,250
State General Funds	\$3,007,250	\$3,007,250
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	\$4,308,055	\$4,308,055

44.1 Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2016.

State General Funds	\$71,914	\$71,914
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44.2 Increase funds to reflect an adjustment in merit system assessments.

State General Funds	\$2,789	\$0
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44.3 Increase funds to reflect an adjustment in agency premiums for Department of Administrative Services administered self insurance programs.

State General Funds	\$3,394	\$3,394
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44.4 Increase funds to reflect an increase in the employer share of the Employees' Retirement System contribution rate to provide a one-time benefit adjustment of 3% to retired state employees.

State General Funds		\$2,328
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44.99 **House:** 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.

Governor: 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.

State General Funds	\$0	\$0
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44.100 Administrative Hearings, Office of State

Appropriation (HB 751)

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.

TOTAL STATE FUNDS	\$3,085,347	\$3,084,886
State General Funds	\$3,085,347	\$3,084,886
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
 TOTAL PUBLIC FUNDS

\$1,300,805
 \$4,386,152

\$1,300,805
 \$4,385,691

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 2012	FY 2013	FY 2014	FY 2015
Number of transactions in the statewide merchant card contract	4,987,972	5,256,926	6,377,373	6,699,109
Amount by which the return on the state general obligation bond portfolio exceeds the return on Georgia Fund 1	0.51	0.34	0.19	0.31
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; oversees state banking services; and manages the Georgia College 529 Savings Plan in conjunction with a private provider.				
Target Population: State agencies, authorities, commissions, universities, technical schools, local school systems, municipalities, and parents saving for child's college fund				
Location: Main office in the West Tower of 200 Piedmont; Georgia Higher Education Savings Plan office in Tucker				
Delivery Mechanism: Administered by state employees; the 529 Savings Plan is administered by a private provider				

			Continuation Budget	
TOTAL STATE FUNDS			\$0	\$0
State General Funds			\$0	\$0
TOTAL AGENCY FUNDS			\$4,714,887	\$4,714,887
Interest and Investment Income			\$3,106,887	\$3,106,887
Georgia Fund One Administration Fees			\$3,106,887	\$3,106,887
Rebates, Refunds, and Reimbursements			\$145,000	\$145,000
Rebates, Refunds, and Reimbursements Not Itemized			\$145,000	\$145,000
Sales and Services			\$1,463,000	\$1,463,000
Collection/Administrative Fees			\$1,463,000	\$1,463,000
TOTAL PUBLIC FUNDS			\$4,714,887	\$4,714,887

45.100 State Treasurer, Office of the

Appropriation (HB 751)

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			\$4,714,887	\$4,714,887
Interest and Investment Income			\$3,106,887	\$3,106,887
Georgia Fund One Administration Fees			\$3,106,887	\$3,106,887
Rebates, Refunds, and Reimbursements			\$145,000	\$145,000
Rebates, Refunds, and Reimbursements Not Itemized			\$145,000	\$145,000
Sales and Services			\$1,463,000	\$1,463,000
Collection/Administrative Fees			\$1,463,000	\$1,463,000
TOTAL PUBLIC FUNDS			\$4,714,887	\$4,714,887

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 25: 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 2012	FY 2013	FY 2014	FY 2015
Number of participants	47,320	51,527	56,580	59,552
Total assets under management (in millions)	\$987.00	\$1,054.00	\$1,208.00	\$1,204.00
Cost per participant	\$58.00	\$61.00	\$57.00	\$59.00
Summary of Activities: Oversees the 401(k) and 457 Deferred Compensation defined contribution plans of Peach State Reserves.				
Target Population: Eligible state employees				
Location: 2 Northside 75 NW				

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	\$4,456,129	\$4,456,129
Sales and Services	\$4,456,129	\$4,456,129
Collection/Administrative Fees	\$4,456,129	\$4,456,129
TOTAL PUBLIC FUNDS	\$4,456,129	\$4,456,129

166.1 *Increase funds for contracts.*

Collection/Administrative Fees	\$400,000	\$400,000
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166.100 Deferred Compensation

Appropriation (HB 751)

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	\$4,856,129	\$4,856,129
Sales and Services	\$4,856,129	\$4,856,129
Collection/Administrative Fees	\$4,856,129	\$4,856,129
TOTAL PUBLIC FUNDS	\$4,856,129	\$4,856,129

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 2012	FY 2013	FY 2014	FY 2015
Number of retirees and beneficiaries currently receiving benefits	660	739	795	844
Total benefit payments made	\$678,000.00	\$772,000.00	\$841,000.00	\$896,000.00
New retiree on-time processing rate	90.00%	89.00%	92.00%	89.00%

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

Location: 2 Northside 75 NW

Delivery Mechanism: Administered by state employees

Noteworthy: The GMPF program began in 2002 and members do not contribute to this plan. The system is relatively new and still building its asset base.

	Continuation Budget	
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

167.1 *Increase funds for the actuarially determined employer contribution in accordance with the most recent actuarial report.*

State General Funds	\$28,345	\$28,345
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167.100 Georgia Military Pension Fund

Appropriation (HB 751)

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

TOTAL STATE FUNDS	\$2,017,875	\$2,017,875
State General Funds	\$2,017,875	\$2,017,875
TOTAL PUBLIC FUNDS	\$2,017,875	\$2,017,875

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 2012	FY 2013	FY 2014	FY 2015
Number of retirees and beneficiaries currently receiving benefits	15,106	15,742	16,434	16,994
Total benefit payments made (in millions)	\$54.18	\$55.04	\$56.19	\$56.97
New retiree on-time processing rate	98.00%	97.00%	98.00%	98.00%

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

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

Location: 2 Northside 75 NW

Delivery Mechanism: Administered by state employees

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

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

168.1 *Reduce funds for the actuarially determined employer contribution in accordance with the most recent actuarial report.*

State General Funds	(\$2,303,000)	(\$2,303,000)
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168.2 *Encourage the Public School Employees Retirement System's Board of Trustees to consider a 3% benefit adjustment for retirees. (H:YES)*

State General Funds	\$0
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168.100 Public School Employees Retirement System	Appropriation (HB 751)
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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	\$26,277,000	\$26,277,000
State General Funds	\$26,277,000	\$26,277,000
TOTAL PUBLIC FUNDS	\$26,277,000	\$26,277,000

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 2012	FY 2013	FY 2014	FY 2015
Number of retirees and beneficiaries currently receiving benefits through the Employees' Retirement System (ERS) Plan	42,053	44,546	45,819	47,180
New retiree on-time processing rate for the ERS Plan	99.50%	99.70%	99.60%	99.50%
Number of active enrollees in the ERS Plan as of June 30th	63,963	61,554	60,490	60,419

Summary of Activities: Manages collection of employee and employer contributions, fund investment, operations, and administration of ERSGA defined benefit plans.

Target Population: Eligible state employees

Location: 2 Northside 75 NW

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

Timing: Board meetings held every two months

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

	Continuation Budget	
TOTAL STATE FUNDS	\$10,400	\$10,400
State General Funds	\$10,400	\$10,400
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$20,709,689	\$20,709,689
State Funds Transfers	\$20,709,689	\$20,709,689
Retirement Payments	\$20,709,689	\$20,709,689
TOTAL PUBLIC FUNDS	\$20,720,089	\$20,720,089

169.1 *Eliminate funds for one-time funding used in FY2016 for a network update project.*

Retirement Payments	(\$240,000)	(\$240,000)
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169.2 *Increase funds for contracts.*

Retirement Payments	\$12,000	\$12,000
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169.3 Increase funds to reflect an increase in the employer share of the Employees' Retirement System contribution rate to provide a one-time benefit adjustment of 3% to retired state employees (Total Funds: \$3,499,963). (H:YES)

State General Funds

\$0

169.100 System Administration

Appropriation (HB 751)

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	\$20,481,689	\$20,481,689
State Funds Transfers	\$20,481,689	\$20,481,689
Retirement Payments	\$20,481,689	\$20,481,689
TOTAL PUBLIC FUNDS	\$20,492,089	\$20,492,089

It is the intent of the General Assembly that the employer contribution rate for the Employees' Retirement System shall not exceed 24.88% for New Plan employees and 20.13% for Old Plan employees. For the GSEPS employees, the employer contribution rate shall not exceed 21.85% 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 \$727.97 per member for State Fiscal Year 2017.

Section 36: 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: FY2015 inventory includes 14,440 state-owned buildings and structures; 1,908 state leases; and over 1.1 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: The Georgia Tax Reform Act, effective January 2013, added an oversight responsibility to SPC to review appraisals for conservation easements seeking a Georgia state tax credit.

Continuation Budget

TOTAL STATE FUNDS	\$0	\$0
State General Funds	\$0	\$0
TOTAL INTRA-STATE GOVERNMENT TRANSFERS	\$1,750,000	\$1,750,000
State Funds Transfers	\$1,750,000	\$1,750,000
Rental Payments for GBA Facilities	\$1,750,000	\$1,750,000
TOTAL PUBLIC FUNDS	\$1,750,000	\$1,750,000

247.100 Properties Commission, State

Appropriation (HB 751)

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 INTRA-STATE GOVERNMENT TRANSFERS	\$1,750,000	\$1,750,000
State Funds Transfers	\$1,750,000	\$1,750,000
Rental Payments for GBA Facilities	\$1,750,000	\$1,750,000
TOTAL PUBLIC FUNDS	\$1,750,000	\$1,750,000

Section 42: Revenue, Department of 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 regional offices in Rome, Gainesville, Atlanta, Athens, Columbus, Macon, Augusta, Albany, Douglas, and Savannah

Delivery Mechanism: Administered by state employees

Continuation Budget

TOTAL STATE FUNDS	\$8,113,036	\$8,113,036
State General Funds	\$8,113,036	\$8,113,036
TOTAL PUBLIC FUNDS	\$8,113,036	\$8,113,036

299.1 Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2016.

State General Funds	\$285,794	\$285,794
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299.2 Increase funds to reflect an adjustment in merit system assessments.

State General Funds	\$7,621	\$0
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299.3 Increase funds to reflect an adjustment in agency premiums for Department of Administrative Services administered self insurance programs.

State General Funds	\$5,094	\$5,094
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299.4 Increase funds to reflect an adjustment in TeamWorks billings.

State General Funds	\$3,119	\$3,119
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299.5 Transfer funds from the Taxpayer Services, Local Government Services, Revenue Processing, Tax Compliance, and Technology Support Services programs to the Departmental Administration program to align budget and expenditures.

State General Funds	\$1,641,502	\$1,641,502
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299.6 Transfer funds from the Technology Support Services program to the Departmental Administration program to properly reflect information technology expenses in the programs utilizing those systems.

State General Funds	\$3,301,898	\$3,301,898
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299.7 Transfer funds, nine positions and operations from the Office of Special Investigations program to the Departmental Administration program for facilities and mailroom operations.

State General Funds	\$641,413	\$641,413
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299.8 Increase funds to reflect an increase in the employer share of the Employees' Retirement System contribution rate to provide a one-time benefit adjustment of 3% to retired state employees.

State General Funds		\$66,219
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299.100 Departmental Administration

Appropriation (HB 751)

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	\$13,999,477	\$14,058,075
State General Funds	\$13,999,477	\$14,058,075
TOTAL PUBLIC FUNDS	\$13,999,477	\$14,058,075

Forestland Protection Grants

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

Program Overview

Performance Measures:	FY 2012	FY 2013	FY 2014	FY 2015
Number of jurisdictions reimbursed under the Forestland Protection Act	128	131	233	133
Number of reimbursements	276	279	377	262
Amount of reimbursements	\$17,441,456.00	\$22,169,471.00	\$40,116,596.00	\$29,072,520.00

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 taxing authorities including counties, municipalities, and county or independent school districts

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

300.100 Forestland Protection Grants

Appropriation (HB 751)

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

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

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

301.98 *Transfer funds from the Fraud Detection and Prevention program to the Office of Special Investigations program for the fraud detection and prevention contract.*

State General Funds	(\$1,250,000)	(\$1,250,000)
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Industry Regulation

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

Program Overview

Performance Measures:	FY 2012	FY 2013	FY 2014	FY 2015
Percentage of alcohol inspections in compliance	81.00%	87.00%	89.00%	89.00%
Percentage of tobacco inspections in compliance	89.00%	93.00%	90.00%	90.00%
Number of underage alcohol investigations	5,343	4,285	3,673	3,686
Number of underage tobacco investigations	1,763	2,311	2,355	2,873

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 regional offices in Rome, Gainesville, Atlanta, Athens, Columbus, Macon, Augusta, Albany, Douglas, and Savannah

Delivery Mechanism: Administered by state employees and law enforcement agents

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

Continuation Budget

TOTAL STATE FUNDS	\$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

302.1 Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2016.

State General Funds	\$123,247	\$123,247
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302.2 Increase funds to reflect an adjustment in merit system assessments.

State General Funds	\$3,286	\$0
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302.3 Increase funds to reflect an adjustment in agency premiums for Department of Administrative Services administered self insurance programs.

State General Funds	\$4,681	\$4,681
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302.4 Transfer funds from the Taxpayer Services, Local Government Services, Revenue Processing, Tax Compliance, and Technology Support Services programs to the Industry Regulation program to align budget and expenditures.

State General Funds	\$820,155	\$820,155
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302.5 Transfer funds from the Technology Support Services program to the Industry Regulation program to properly reflect information technology expenses in the programs utilizing those systems.

State General Funds	\$70,975	\$70,975
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302.100 Industry Regulation

Appropriation (HB 751)

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	\$7,070,693	\$7,067,407
State General Funds	\$6,636,910	\$6,633,624
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	\$7,442,200	\$7,438,914

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 regional offices in Rome, Gainesville, Atlanta, Athens, Columbus, Macon, Augusta, Albany, Douglas, and Savannah

Delivery Mechanism: Administered by state employees

Continuation Budget

TOTAL STATE FUNDS	\$4,873,457	\$4,873,457
State General Funds	\$4,873,457	\$4,873,457
TOTAL PUBLIC FUNDS	\$4,873,457	\$4,873,457

303.1 Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2016.

State General Funds	\$96,158	\$96,158
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303.2 Increase funds to reflect an adjustment in merit system assessments.

State General Funds	\$2,565	\$0
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303.3 Increase funds to reflect an adjustment in agency premiums for Department of Administrative Services administered self insurance programs.

State General Funds \$2,797 \$2,797

303.4 Transfer funds from the Local Government Services program to the Departmental Administration, Industry Regulation, Motor Vehicle Registration and Titling, Office of Special Investigations, and Tax Policy programs to align budget and expenditures.

State General Funds (\$168,177) (\$168,177)

303.5 Transfer funds from the Technology Support Services program to the Local Government Services program to properly reflect information technology expenses in the programs utilizing those systems.

State General Funds \$38,622 \$38,622

303.100 Local Government Services Appropriation (HB 751)

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	\$4,845,422	\$4,842,857
State General Funds	\$4,845,422	\$4,842,857
TOTAL PUBLIC FUNDS	\$4,845,422	\$4,842,857

Local Tax Officials Retirement and FICA

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

			Program Overview	
Performance Measures:	FY 2012	FY 2013	FY 2014	FY 2015
Amount of Employee Retirement System benefits paid for local retirement	\$5,752,520.00	\$11,365,918.00	\$8,716,466.00	\$10,330,585.16
Number of officials and staff participating in Employee Retirement System	1,185	1,260	1,145	1,036
Amount of FICA paid for local retirement	N/A	N/A	\$681,314.00	\$681,314.00

Summary of Activities: Provides state retirement benefits to county tax officials and their staff 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, which are comprised of the Social Security and Medicare taxes that are withheld by federal law.

Target Population: County tax officials

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

			Continuation Budget	
TOTAL STATE FUNDS			\$13,011,424	\$13,011,424
State General Funds			\$13,011,424	\$13,011,424
TOTAL PUBLIC FUNDS			\$13,011,424	\$13,011,424

304.1 Reduce funds to align budget with projected expenditures.

State General Funds (\$1,518,447) (\$2,018,447)

304.100 Local Tax Officials Retirement and FICA Appropriation (HB 751)

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

TOTAL STATE FUNDS	\$11,492,977	\$10,992,977
State General Funds	\$11,492,977	\$10,992,977
TOTAL PUBLIC FUNDS	\$11,492,977	\$10,992,977

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 2012	FY 2013	FY 2014	FY 2015
Amount of revenue from motor vehicle registrations (in millions)	\$240.00	\$224.00	\$221.00	\$238.00
Number of motor vehicle registrations processed	8,619,297	8,797,338	8,933,714	9,136,983
Number of motor vehicle registrations renewed online	589,956	640,686	702,374	804,200
Salvage inspections completed statewide	21,609	21,271	18,101	21,878

Summary of Activities: Issues Georgia Certificates of Title, license plates, and commercial vehicle permits, and records liens and security interests on all vehicles registered to the State of Georgia. Partners with counties to facilitate applications for title and vehicle registrations.

County tag offices located throughout the state are responsible for the operations costs of their offices including personnel, printers, and postage. The Department of Revenue holds responsibility for motor vehicle tag printing and sustaining a tag inventory, manages the information technology system necessary for registration and titling in the state, and coordinates efforts at the county level.

Target Population: County motor vehicle offices and taxpayers

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

Delivery Mechanism: Administered by state employees

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

	Continuation Budget	
TOTAL STATE FUNDS	\$19,566,913	\$19,566,913
State General Funds	\$19,566,913	\$19,566,913
TOTAL PUBLIC FUNDS	\$19,566,913	\$19,566,913

305.1 *Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2016.*

State General Funds	\$222,196	\$222,196
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305.2 *Increase funds to reflect an adjustment in merit system assessments.*

State General Funds	\$5,925	\$0
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305.3 *Increase funds to reflect an adjustment in agency premiums for Department of Administrative Services administered self insurance programs.*

State General Funds	\$9,563	\$9,563
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305.4 *Transfer funds from the Taxpayer Services, Local Government Services, Revenue Processing, Tax Compliance, and Technology Support Services programs to the Motor Vehicle Registration and Titling program to align budget and expenditures.*

State General Funds	\$9,552,397	\$9,552,397
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305.5 *Transfer funds from the Technology Support Services program to the Motor Vehicle Registration and Titling program to properly reflect information technology expenses in the programs utilizing those systems.*

State General Funds	\$3,381,869	\$3,381,869
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305.100 Motor Vehicle Registration and Titling **Appropriation (HB 751)**

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	\$32,738,863	\$32,732,938
State General Funds	\$32,738,863	\$32,732,938
TOTAL PUBLIC FUNDS	\$32,738,863	\$32,732,938

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 regional offices in Rome, Gainesville, Atlanta, Athens, Columbus, Macon, Augusta, Albany, Douglas, and Savannah

Delivery Mechanism: Administered by state employees

	Continuation Budget	
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

306.1 *Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2016.*

State General Funds	\$110,142	\$110,142
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306.2 *Increase funds to reflect an adjustment in merit system assessments.*

State General Funds	\$2,938	\$0
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306.3	<i>Increase funds to reflect an adjustment in agency premiums for Department of Administrative Services administered self insurance programs.</i>		
State General Funds		\$2,561	\$2,561
306.4	<i>Transfer funds from the Taxpayer Services, Local Government Services, Revenue Processing, Tax Compliance, and Technology Support Services programs to the Office of Special Investigations program to align budget and expenditures.</i>		
State General Funds		\$1,280,261	\$1,280,261
306.5	<i>Transfer funds from the Technology Support Services program to the Office of Special Investigations program to properly reflect information technology expenses in the programs utilizing those systems.</i>		
State General Funds		\$42,186	\$42,186
306.6	<i>Transfer funds, nine positions and operations from the Office of Special Investigations program to the Departmental Administration program for facilities and mailroom operations.</i>		
State General Funds		(\$641,413)	(\$641,413)
306.7	<i>Transfer funds from the Fraud Detection and Prevention program to the Office of Special Investigations program for the fraud detection and prevention contract.</i>		
State General Funds		\$1,250,000	\$1,250,000

306.100 Office of Special Investigations	Appropriation (HB 751)
<i>The purpose of this appropriation is to investigate fraudulent taxpayer and criminal activities involving department efforts.</i>	
TOTAL STATE FUNDS	\$6,001,988 \$5,999,050
State General Funds	\$6,001,988 \$5,999,050
TOTAL PUBLIC FUNDS	\$6,001,988 \$5,999,050

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 2012	FY 2013	FY 2014	FY 2015
Total returns processed	6,600,000	6,250,000	6,536,719	7,488,690
Percentage of individual tax returns filed electronically	81.00%	83.00%	82.02%	83.45%

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	\$13,613,917 \$13,613,917
State General Funds	\$13,613,917 \$13,613,917
TOTAL PUBLIC FUNDS	\$13,613,917 \$13,613,917

307.1	<i>Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2016.</i>		
State General Funds		\$168,711	\$168,711
307.2	<i>Increase funds to reflect an adjustment in merit system assessments.</i>		
State General Funds		\$4,499	\$0
307.3	<i>Increase funds to reflect an adjustment in agency premiums for Department of Administrative Services administered self insurance programs.</i>		
State General Funds		\$6,424	\$6,424
307.4	<i>Transfer funds from the Revenue Processing program to the Departmental Administration, Industry Regulation, Motor Vehicle Registration and Titling, Office of Special Investigations, and Tax Policy programs to align budget and expenditures.</i>		
State General Funds		(\$317,180)	(\$317,180)

307.5 *Transfer funds from the Technology Support Services program to the Revenue Processing program to properly reflect information technology expenses in the programs utilizing those systems.*

State General Funds \$1,806,857 \$1,806,857

307.100 Revenue Processing

Appropriation (HB 751)

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	\$15,283,228	\$15,278,729
State General Funds	\$15,283,228	\$15,278,729
TOTAL PUBLIC FUNDS	\$15,283,228	\$15,278,729

Tax Compliance

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

Program Overview				
Performance Measures:	FY 2012	FY 2013	FY 2014	FY 2015
Number of telephone calls seeking assistance in the 11 Regional Offices	426,719	452,723	242,344	157,623
Number of walk-in taxpayers seeking assistance in the 11 Regional Offices	60,789	68,237	35,085	26,167
Total revenue agent collections	\$199,094,871.00	\$185,104,374.00	\$211,893,481.00	\$409,125,320.00
Number of audits completed	94,609	48,870	77,966	63,995
Percentage of audits in compliance	45.00%	45.00%	46.00%	48.00%
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: Headquarters on Century Center in Atlanta and regional offices in Rome, Gainesville, Atlanta, Athens, Columbus, Macon, Augusta, Albany, Douglas, and Savannah				
Delivery Mechanism: Administered by state employees, private collection agencies				
Fund Sources: Federal funding from the National Motor Carrier Safety Administration grant for tax auditors and examiners who perform field and desk audits of motor fuel taxpayer accounts.				
Noteworthy: Composed of an Audit Unit and a Collections Unit				

Continuation Budget

TOTAL STATE FUNDS	\$54,604,522	\$54,604,522
State General Funds	\$54,604,522	\$54,604,522
TOTAL FEDERAL FUNDS	\$222,000	\$222,000
National Motor Carrier Safety Administration CFDA20.218	\$222,000	\$222,000
TOTAL PUBLIC FUNDS	\$54,826,522	\$54,826,522

308.1 *Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2016.*

State General Funds \$952,388 \$952,388

308.2 *Increase funds to reflect an adjustment in merit system assessments.*

State General Funds \$25,396 \$0

308.3 *Increase funds to reflect an adjustment in agency premiums for Department of Administrative Services administered self insurance programs.*

State General Funds \$32,032 \$32,032

308.4 *Transfer funds from the Tax Compliance program to the Departmental Administration, Industry Regulation, Motor Vehicle Registration and Titling, Office of Special Investigations, and Tax Policy programs to align budget and expenditures.*

State General Funds (\$2,026,593) (\$2,026,593)

308.5 *Transfer funds from the Technology Support Services program to the Tax Compliance program to properly reflect information technology expenses in the programs utilizing those systems.*

State General Funds \$4,226,271 \$4,226,271

308.6 *Increase funds for telecommunications to meet projected need.*

State General Funds \$1,518,447 \$1,518,447

308.100 Tax Compliance

Appropriation (HB 751)

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

TOTAL STATE FUNDS	\$59,332,463	\$59,307,067
State General Funds	\$59,332,463	\$59,307,067
TOTAL FEDERAL FUNDS	\$222,000	\$222,000
National Motor Carrier Safety Administration CFDA20.218	\$222,000	\$222,000
TOTAL PUBLIC FUNDS	\$59,554,463	\$59,529,067

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: Provides research and analysis related to all tax law and policy inquiries within the Department; analyzes legislation; handles certain taxpayer protests and refund claims; holds taxpayer conferences; issues determinations concerning exemption requests; issues policy statements and informational bulletins; promulgates rules and regulations for the Department; and responds to letter ruling requests from taxpayers.

Target Population: Taxpayers, legislators

Delivery Mechanism: Administered by state employees

Continuation Budget

TOTAL STATE FUNDS	\$3,127,866	\$3,127,866
State General Funds	\$3,127,866	\$3,127,866
TOTAL PUBLIC FUNDS	\$3,127,866	\$3,127,866

309.1 *Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2016.*

State General Funds	\$116,390	\$116,390
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309.2 *Increase funds to reflect an adjustment in merit system assessments.*

State General Funds	\$3,104	\$0
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309.3 *Increase funds to reflect an adjustment in agency premiums for Department of Administrative Services administered self insurance programs.*

State General Funds	\$1,257	\$1,257
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309.4 *Transfer funds from the Taxpayer Services, Local Government Services, Revenue Processing, Tax Compliance, and Technology Support Services programs to the Tax Policy program to align budget and expenditures.*

State General Funds	\$800,806	\$800,806
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309.5 *Transfer funds from the Technology Support Services program to the Tax Policy program to properly reflect information technology expenses in the programs utilizing those systems.*

State General Funds	\$193,754	\$193,754
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309.100 Tax Policy

Appropriation (HB 751)

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	\$4,243,177	\$4,240,073
State General Funds	\$4,243,177	\$4,240,073
TOTAL PUBLIC FUNDS	\$4,243,177	\$4,240,073

Taxpayer Services

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 2012	FY 2013	FY 2014	FY 2015
Number of in-bound calls	1,019,827	776,201	956,110	906,108
Percentage of inbound calls answered	73.00%	84.00%	72.70%	80.00%
Average call wait time (in seconds)	240	180	225	427

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 regional offices in Rome, Gainesville, Atlanta, Athens, Columbus, Macon, Augusta, Albany, Douglas, and Savannah

Delivery Mechanism: Administered by state employees

Timing: Peak months between January and April

	Continuation Budget	
TOTAL STATE FUNDS	\$13,726,342	\$13,726,342
State General Funds	\$13,726,342	\$13,726,342
TOTAL FEDERAL FUNDS	\$225,580	\$225,580
National Motor Carrier Safety Administration CFDA20.218	\$225,580	\$225,580
TOTAL PUBLIC FUNDS	\$13,951,922	\$13,951,922

310.1 *Increase funds for merit-based pay adjustments and employee recruitment and retention initiatives effective July 1, 2016.*

State General Funds	\$272,977	\$272,977
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310.2 *Increase funds to reflect an adjustment in merit system assessments.*

State General Funds	\$7,279	\$0
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310.3 *Increase funds to reflect an adjustment in agency premiums for Department of Administrative Services administered self insurance programs.*

State General Funds	\$7,444	\$7,444
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310.4 *Transfer funds from the Taxpayer Services program to the Departmental Administration, Industry Regulation, Motor Vehicle Registration and Titling, Office of Special Investigations, and Tax Policy programs to align budget and expenditures.*

State General Funds	(\$224,954)	(\$224,954)
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310.5 *Transfer funds from the Technology Support Services program to the Taxpayer Services program to properly reflect information technology expenses in the programs utilizing those systems.*

State General Funds	\$900,947	\$900,947
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310.98 *Change the name of the Customer Service program to the Taxpayer Services program. (G:YES)(H:YES)*

State General Funds	\$0	\$0
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310.100 Taxpayer Services	Appropriation (HB 751)
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The purpose of this appropriation is to provide assistance to customer inquiries about the administration of individual income tax, sales and use tax, withholding tax, corporate tax, motor fuel and motor carrier taxes, and all registration functions.

TOTAL STATE FUNDS	\$14,690,035	\$14,682,756
State General Funds	\$14,690,035	\$14,682,756
TOTAL FEDERAL FUNDS	\$225,580	\$225,580
National Motor Carrier Safety Administration CFDA20.218	\$225,580	\$225,580
TOTAL PUBLIC FUNDS	\$14,915,615	\$14,908,336

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	\$25,321,596	\$25,321,596
State General Funds	\$25,321,596	\$25,321,596
TOTAL PUBLIC FUNDS	\$25,321,596	\$25,321,596

311.1 *Transfer funds from the Technology Support Services program to the Departmental Administration, Industry Regulation, Local Government Services, Motor Vehicle Registration and Titling, Office of Special Investigations,*

Revenue Processing, Tax Compliance, Tax Policy, and Taxpayer Services programs to align budget and expenditures.

State General Funds (\$11,358,217) (\$11,358,217)

311.2 Transfer funds from the Technology Support Services program to the Departmental Administration, Industry Regulation, Local Government Services, Motor Vehicle Registration and Titling, Office of Special Investigations, Revenue Processing, Tax Compliance, Tax Policy, and Taxpayer Services programs to properly reflect information technology expenses in the programs utilizing those systems.

State General Funds (\$13,963,379) (\$13,963,379)

Section 45: Teachers' Retirement System

Local/Floor COLA

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

			Program Overview	
Performance Measures:	FY 2012	FY 2013	FY 2014	FY 2015
Percentage of on-time payments made to retirees	100.00%	100.00%	100.00%	100.00%
Average monthly state-funded payment amount per recipient	\$784.00	\$791.00	\$754.00	\$770.00
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)				
Location: 2 Northside 75 NW				
Delivery Mechanism: Administered by state employees				
Timing: Payments are received on a monthly basis				

			Continuation Budget	
TOTAL STATE FUNDS			\$317,000	\$317,000
State General Funds			\$317,000	\$317,000
TOTAL PUBLIC FUNDS			\$317,000	\$317,000

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

State General Funds (\$52,000) (\$52,000)

337.100 Local/Floor COLA			Appropriation (HB 751)	
<i>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.</i>				
TOTAL STATE FUNDS			\$265,000	\$265,000
State General Funds			\$265,000	\$265,000
TOTAL PUBLIC FUNDS			\$265,000	\$265,000

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 2012	FY 2013	FY 2014	FY 2015
Number of retirees and beneficiaries receiving benefits	97,323	101,139	108,100	113,066
New retiree on-time processing rate	90.00%	85.00%	85.00%	95.50%
Total benefit payments made (in millions)	\$3,277.55	\$3,548.15	\$3,764.45	\$3,996.88
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; the TRS Board of Trustees is responsible 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	\$36,002,746	\$36,002,746
State Funds Transfers	\$36,002,746	\$36,002,746
Retirement Payments	\$36,002,746	\$36,002,746
TOTAL PUBLIC FUNDS	\$36,002,746	\$36,002,746

338.1 *Increase funds for information technology (\$780,000), telecommunications (\$4,800), and operations (\$7,800).*
 Retirement Payments \$792,600 \$792,600

338.2 *Reduce funds for contracts (\$119,000) and one-time funding for information technology equipment and computer system upgrades (\$254,500).*
 Retirement Payments (\$373,500) (\$373,500)

338.100 System Administration

Appropriation (HB 751)

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	\$36,421,846	\$36,421,846
State Funds Transfers	\$36,421,846	\$36,421,846
Retirement Payments	\$36,421,846	\$36,421,846
TOTAL PUBLIC FUNDS	\$36,421,846	\$36,421,846

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 2017.