



*State of Georgia*  
*Georgia Revenues and Reserves Report*  
*Fiscal Year Ended June 30, 2023*



*Montaluce Winery & Restaurant*  
Dahlonega, GA  
Submitted by the Georgia Department of  
Economic Development

## MONTALUCE WINERY & RESTAURANT



Get away from the hustle and bustle with a relaxing and enjoyable wine experience. With an unobstructed view of the majestic mountains and vast vineyards, Montaluce Winery produces truly interesting artisan wines. The wines that are produced are primarily from European varietals. Our red wines are aged on average for 22 months in oak and are truly unforgettable. Perched on top of the winery is our award-winning restaurant, Le Vigne. The southern hospitality, locally sourced menu options and signature wines meld together to create a perfect meal and exceptional get-away.

Montaluce Winery offers a variety of settings for events. Our elegant wine country surroundings are perfect for dinner parties, weddings, rehearsal dinners, birthday parties, anniversary celebrations, retirement galas, holiday parties, corporate team building and meetings.

[www.montaluce.com](http://www.montaluce.com)



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

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**Brian P. Kemp**  
Governor

**Gerlda B. Hines, CPA**  
State Accounting Officer

October 13, 2023

**The Honorable Brian Kemp, Governor of Georgia**  
**Richard Dunn, OPB Director**

It is my privilege to present the Georgia Revenues and Reserve Reports for the fiscal year ended June 30, 2023. The objective of this report is to present information about taxes, fees, assessments, and other revenues collected under Constitutional and statutory authority and remitted to the Office of the State Treasurer (OST) during the fiscal year. The report also provides the legislative appropriation of such funds as set forth in the Amended Appropriations Act of 2022 – 2023. Finally, the report provides balances remaining at fiscal year-end including a preliminary calculation of the revenue shortfall reserve.

This report does not provide a comprehensive analysis of the State's general operating revenue, but discloses only those amounts remitted to OST. Federal funds and departmental collections retained for use by the various departments and agencies of the State are not presented in this report.

Information in this report is presented on a basis of accounting (statutory basis), which is substantially the same as the cash receipts and disbursements basis of accounting, with the following exceptions, for which (net) funds available or appropriations have been reported even though cash has not been received/dispensed:

- (1) Amounts due from the Georgia Lottery Corporation,
- (2) Amounts due to the various State organizational units for:
  - (a) Operational costs of the fiscal year and
  - (b) Undistributed sales tax collections (for local governments).
- (3) Amounts due to Georgia Fund 1 and Georgia Fund 1 Plus for uncollected earnings.

The information contained in this report should not be construed to present the financial position or results of operations of the State of Georgia as a whole. Such information will be presented in the State of Georgia *Annual Comprehensive Financial Report*, which will be issued in December 2023.

Respectfully submitted,

A handwritten signature in black ink that reads "Gerlda B. Hines". The signature is written in a cursive, flowing style.

Gerlda B. Hines, CPA

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## CURRENT YEAR INFORMATION

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**STATE OF GEORGIA**  
**GENERAL FUND (STATUTORY BASIS)**  
**STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE,**  
**APPROPRIATION AND CHANGES IN FUND BALANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE**

**State Funds**

**State Treasury Receipts**

**State General Fund Receipts**

Net Taxes

Department of Revenue

Income Tax - Individual

16,969,071,605.90

Income Tax - Corporate

3,807,573,351.25

Sales and Use Tax - General

General Sales and Use Tax

8,907,202,144.71

State Locomotive Fuel Sales and Use Tax

11,742,291.84

Motor Fuel

Excise and Motor Carrier Mileage Tax

837,218,223.93

Tobacco Taxes

Alcoholic Beverages Tax

235,580,017.97

Property Tax

227,079,482.32

Motor Vehicle License Tax

164,500.65

407,303,337.45

Title ad valorem Tax

831,320,119.05

Total Net Taxes - Department of Revenue

32,234,255,075.07

Other Departments

Insurance Premium Tax

680,839,773.95

Total Net Taxes

32,915,094,849.02

Interest, Fees and Sales

Department of Revenue

Transportation Fees

261,027,497.30

Other Interest, Fees, and Sales

537,776,696.08

Total Interest, Fees, and Sales - Department of Revenue

798,804,193.38

Other Departments

Office of the State Treasurer

Interest and Motor Fuel Deposits (Net of Bank Charges)

119,151,712.65

Interest and All Other Deposits (Net of Bank Charges)

847,296,672.37

Other Fees and Sales

21,662,478.69

All Other Departments

1,242,528,907.08

Total Interest Fees and Sales - Other Departments

2,230,639,770.79

Total Interest, Fees and Sales

3,029,443,964.17

**Total State General Fund Receipts**

35,944,538,813.19

Lottery for Education

Lottery Proceeds

1,516,383,000.00

Interest Earned

72,115,060.81

Tobacco Settlement Funds

Settlements Received

164,832,346.41

Interest Earned

5,871,487.40

Brain and Spinal Injury Trust Fund

Safe Harbor for Children Trust Fund

1,611,604.00

Federal Revenue

Federal Energy Regulatory Commission - Payments in lieu of Taxes - Power Sales

19,476.03

Treasury, U. S. Department of - Reimbursement for Cash Management and Improvement Act

894.00

Guaranteed Revenue Debt Common Reserve Fund - Interest Earned

1,453,303.17

**Total State Treasury Receipts**

37,706,936,571.01

Agency Surplus Returned

501,490,430.53

Funds Available from Beginning Fund Balance

Mid-Year Adjustment for Education (K-12)

349,348,553.00

**Total State Funds**

38,557,775,554.54

**Funds Available from Beginning Fund Balance**

Revenue Shortfall Reserve

5,240,228,297.00

Lottery for Education

1,895,981,691.00

Tobacco Settlement Funds

134,088,436.02

Guaranteed Revenue Debt Common Reserve Fund

49,514,902.50

7,319,813,326.52

Unreserved, Undesignated (Surplus)

Regular

6,575,253,944.96

Mid-Year Adjustment for Education (K-12)

(349,348,553.00)

HB 1302 One-Time Tax Credits and Mid-Year Adjustment for Education (K-12)

(1,086,295,332.39)

**Total Funds Available from Beginning Fund Balance**

12,459,423,386.09

**TOTAL STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE**

51,017,198,940.63

**APPROPRIATION**

Legislative Appropriation to Spending Units for Fiscal Year Ended June 30

32,563,020,938.00

Less: Current Year Funds Lapsed

(5,187,234.00)

**NET APPROPRIATION**

32,557,833,704.00

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

18,459,365,236.63

**ENDING FUND BALANCE - JUNE 30, 2023**

\$ 18,459,365,236.63

**ANALYSIS OF ENDING FUND BALANCE**

Reserved for:

Revenue Shortfall Reserve (Preliminary)

\$ 5,391,680,822.00

Lottery for Education (Preliminary)

2,164,234,093.61

Tobacco Settlement Funds (Preliminary)

157,527,679.71

Guaranteed Revenue Debt Common Reserve Fund

45,082,027.50

Total Reserved Fund Balance

7,758,524,622.82

Unreserved, Undesignated (Surplus)

Regular

10,700,840,613.81

**TOTAL ENDING FUND BALANCE - JUNE 30, 2023**

\$ 18,459,365,236.63

**STATE OF GEORGIA**  
**GENERAL FUND (STATUTORY BASIS)**  
**CALCULATION OF FUND BALANCES BY CATEGORY OF STATE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

|   | <b>TOTAL</b>         |
|---|----------------------|
| <b>STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE</b>                                      |                      |
| <b>State Funds</b>  |                      |
| <b>State Treasury Receipts</b>  |                      |
| State General Fund Receipts   | \$ 35,944,538,813.19 |
| Lottery for Education - Lottery Proceeds and Interest   | 1,588,498,060.81     |
| Tobacco Settlements Received and Interest   | 170,703,833.81       |
| Brain and Spinal Injury Trust Fund  | 1,611,604.00         |
| Safe Harbor for Children Trust Fund   | 110,586.00           |
| Federal Revenue   | 20,370.03            |
| Guaranteed Revenue Debt Common Reserve Fund - Interest Earned   | 1,453,303.17         |
| <b>Total State Treasury Receipts</b>  | 37,706,936,571.01    |
| Agency Surplus Returned   |                      |
| Surplus Collected from FY 2022  | 501,371,199.60       |
| Early Remittance of FY 2023 Surplus   |                      |
| Guaranteed Revenue Debt Common Reserve Fund   | -                    |
| Other   | 119,230.93           |
| Funds Available from Beginning Fund Balance   |                      |
| Mid-Year Adjustment for Education (K-12)  | 349,348,553.00       |
| <b>Total State Funds</b>  | 38,557,775,554.54    |
| <br><b>Funds Available from Beginning Fund Balance</b>  |                      |
| Revenue Shortfall Reserve   | 5,240,228,297.00     |
| Lottery for Education   | 1,895,981,691.00     |
| Tobacco Settlement Funds  | 134,088,436.02       |
| Guaranteed Revenue Debt Common Reserve Fund   | 49,514,902.50        |
| Unreserved, Undesignated (Surplus)  |                      |
| Regular   | 6,575,253,944.96     |
| Mid-Year Adjustment for Education (K-12)  | (349,348,553.00)     |
| HB 1302 One-Time Tax Credits and Mid-Year Adjustment for Education (K-12)                               | (1,086,295,332.39)   |
| <b>Total Funds Available from Beginning Fund Balance</b>  | 12,459,423,386.09    |
| <b>TOTAL STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE</b>                                | 51,017,198,940.63    |
| <br><b>APPROPRIATION</b>  |                      |
| Legislative Appropriation to Spending Units for Fiscal Year Ended June 30                               |                      |
| FY23 Legislative Appropriation to Spending Units  |                      |
| House Bill 911 (Original Appropriation)   | 30,203,913,322.00    |
| House Bill 18 (Amended Appropriation)   | 2,360,216,747.00     |
| Budget Adjustments  |                      |
| Ambulance Provider Fees   | (728,581.00)         |
| Hospital Provider Payment   | 4,229,163.00         |
| Nursing Home Provider Fees  | (4,609,713.00)       |
| Net Appropriation Prior to Lapse  | 32,563,020,938.00    |
| Less: Current Year Funds Lapsed   | (5,187,234.00)       |
| <b>NET APPROPRIATION</b>  | 32,557,833,704.00    |
| <br><b>EXCESS OF STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE OVER NET APPROPRIATION</b> | 18,459,365,236.63    |
| <br><b>ENDING FUND BALANCE - JUNE 30, 2023</b>  | \$ 18,459,365,236.63 |
| <br><b>ANALYSIS OF ENDING FUND BALANCE</b>  |                      |
| Reserved for:   |                      |
| Revenue Shortfall Reserve (Preliminary)   | \$ 5,391,680,822.00  |
| Lottery for Education (Preliminary)   | 2,164,234,093.61     |
| Tobacco Settlement Funds (Preliminary)  | 157,527,679.71       |
| Guaranteed Revenue Debt Common Reserve Fund   | 45,082,027.50        |
| Total Reserved Fund Balance   | 7,758,524,622.82     |
| Unreserved, Undesignated (Surplus)  |                      |
| Regular   | 10,700,840,613.81    |
| <br><b>TOTAL ENDING FUND BALANCE - JUNE 30, 2023</b>  | \$ 18,459,365,236.63 |

| REVENUE<br>SHORTFALL<br>FUNDS | LOTTERY FOR<br>EDUCATION<br>FUNDS | TOBACCO<br>SETTLEMENT<br>FUNDS | GUARANTEED<br>REVENUE<br>DEBT COMMON<br>RESERVE FUND |
|-------------------------------|-----------------------------------|--------------------------------|--|
| \$ 35,944,538,813.19          | \$ -                              | \$ -                           | \$ -   |
| -                             | 1,588,498,060.81                  | -                              | -  |
| -                             | -                                 | 170,703,833.81                 | -  |
| 1,611,604.00                  | -                                 | -                              | -  |
| 110,586.00                    | -                                 | -                              | -  |
| 20,370.03                     | -                                 | -                              | -  |
| -                             | -                                 | -                              | 1,453,303.17   |
| 35,946,281,373.22             | 1,588,498,060.81                  | 170,703,833.81                 | 1,453,303.17   |
| 403,252,017.92                | 96,858,427.80                     | 1,260,753.88                   | -  |
| 5,886,178.17                  | -                                 | -                              | (5,886,178.17)                                       |
| 119,230.93                    | -                                 | -                              | -  |
| 349,348,553.00                | -                                 | -                              | -  |
| 36,704,887,353.24             | 1,685,356,488.61                  | 171,964,587.69                 | (4,432,875.00)                                       |
| 5,240,228,297.00              | -                                 | -                              | -  |
| -                             | 1,895,981,691.00                  | -                              | -  |
| -                             | -                                 | 134,088,436.02                 | -  |
| -                             | -                                 | -                              | 49,514,902.50  |
| 6,575,253,944.96              | -                                 | -                              | -  |
| (349,348,553.00)              | -                                 | -                              | -  |
| (1,086,295,332.39)            | -                                 | -                              | -  |
| 10,379,838,356.57             | 1,895,981,691.00                  | 134,088,436.02                 | 49,514,902.50  |
| 47,084,725,709.81             | 3,581,338,179.61                  | 306,053,023.71                 | 45,082,027.50  |
| 28,636,661,027.00             | 1,418,726,951.00                  | 148,525,344.00                 | -  |
| 2,361,839,612.00              | (1,622,865.00)                    | -                              | -  |
| (728,581.00)                  | -                                 | -                              | -  |
| 4,229,163.00                  | -                                 | -                              | -  |
| (4,609,713.00)                | -                                 | -                              | -  |
| 30,997,391,508.00             | 1,417,104,086.00                  | 148,525,344.00                 | -  |
| (5,187,234.00)                | -                                 | -                              | -  |
| 30,992,204,274.00             | 1,417,104,086.00                  | 148,525,344.00                 | -  |
| 16,092,521,435.81             | 2,164,234,093.61                  | 157,527,679.71                 | 45,082,027.50  |
| \$ 16,092,521,435.81          | \$ 2,164,234,093.61               | \$ 157,527,679.71              | \$ 45,082,027.50                                     |
| \$ 5,391,680,822.00           | \$ 2,164,234,093.61               | \$ 157,527,679.71              | \$ 45,082,027.50                                     |
| 5,391,680,822.00              | 2,164,234,093.61                  | 157,527,679.71                 | 45,082,027.50  |
| 10,700,840,613.81             | -                                 | -                              | -  |
| \$ 16,092,521,435.81          | \$ 2,164,234,093.61               | \$ 157,527,679.71              | \$ 45,082,027.50                                     |

**STATE OF GEORGIA**  
**GENERAL FUND (STATUTORY BASIS)**  
**STATE GENERAL FUND RECEIPTS BY COLLECTING UNIT**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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

|  |                      |
|--|----------------------|
| Accounting Office, State   | \$ 615,910.15        |
| Agriculture, Department of   | 22,665,186.33        |
| Audits and Accounts, Department of   | 2,242,225.00         |
| Banking and Finance, Department of   | 27,102,033.80        |
| Behavioral Health and Developmental Disabilities, Department of                              | 1,166,490.63         |
| Community Health, Department of  | 563,348,262.11       |
| Community Supervision, Department of   | 128,646.25           |
| Corrections, Department of   | 11,394,481.32        |
| Driver Services, Department of   | 72,982,074.71        |
| Early Care and Learning, Department of   | 932,637.75           |
| General Assembly of Georgia  | 5,579.60             |
| Governor, Office of the  | 356,996.25           |
| Human Services, Department of  | 1,826,066.28         |
| Insurance, Office of the Commissioner of   | 753,323,354.25       |
| Investigation, Georgia Bureau of   | 1,254,834.71         |
| Judicial Branch  |                      |
| Appeals, Court of  | 401,729.43           |
| Judicial Council   | 54,000.00            |
| Supreme Court  | 154,108.32           |
| Labor, Department of   | 115,492,221.84       |
| Law, Department of   | 207,170.61           |
| Natural Resources, Department of   | 68,412,708.78        |
| Properties Commission, State   | 17,371,833.36        |
| Public Health, Department of   | 15,536,621.19        |
| Public Safety, Department of   | 4,938,569.29         |
| Public Service Commission  | 536,507.35           |
| Revenue, Department of   | 33,033,059,268.45    |
| Secretary of State   | 144,770,219.64       |
| Student Finance Commission, Georgia - Georgia Non-Public Post-Secondary Education Commission | 1,077,659.75         |
| Superior Court Clerks' Cooperative Authority   | 77,181,534.43        |
| Transportation, Department of  | 900.00               |
| Treasurer, Office of the State   | 988,110,863.71       |
| Workers' Compensation, State Board of  | 17,888,117.90        |
|  | <hr/>                |
| Total State General Fund Receipts  | \$ 35,944,538,813.19 |

**STATE OF GEORGIA**  
**GENERAL FUND (STATUTORY BASIS)**  
**ANALYSIS OF REVENUE SHORTFALL RESERVE**  
**(PRELIMINARY)**  
**JUNE 30, 2023**

|  |                     |                      |
|--|---------------------|----------------------|
| Beginning Fund Balances - July 1, 2022   |                     |                      |
| Reserved for Revenue Shortfall Reserve   |                     | \$ 5,240,228,297.00  |
| Unreserved, Undesignated Surplus (Regular)   |                     | 6,575,253,944.96     |
| Total FY 2022 Available Fund Balance (As Reported)                                   |                     | 11,815,482,241.96    |
|  |                     |                      |
| FY 2022 Agency Surplus Returned  |                     | 403,252,017.92       |
| Total FY 2022 Available Fund Balance   |                     | 12,218,734,259.88    |
|  |                     |                      |
| Total Beginning Available Fund Balance - July 1, 2022                                |                     | 12,218,734,259.88    |
| FY 2023 Appropriation of Mid-Year Adjustment for Education                           | \$ (349,348,553.00) |                      |
| HB 1302 One-Time Tax Credits   | (1,086,295,332.39)  | (1,435,643,885.39)   |
|  |                     |                      |
| Adjusted FY 2022 Available Fund Balance  |                     | 10,783,090,374.49    |
| Reserved for Revenue Shortfall Reserve   |                     | 5,240,228,297.00     |
| Adjusted Unreserved, Undesignated (Surplus) Available                                |                     | 5,542,862,077.49     |
|  |                     |                      |
| Excess of Total Current Year State Treasury Receipts and Agency Surplus Returned     |                     |                      |
| Over Current Year Appropriation/Other Deductions (see below)                         |                     | 5,309,431,061.32     |
|  |                     |                      |
| Ending Revenue Shortfall Reserve (Preliminary) - June 30, 2023                       |                     | 16,092,521,435.81    |
| Less: Maximum Reserve - 15% of State General Fund Receipts (Net Revenue Collections) |                     | 5,391,680,822.00     |
|  |                     |                      |
| Unreserved, Undesignated (Surplus)   |                     | \$ 10,700,840,613.81 |

|   |                     |  |
|---|---------------------|--|
| Net Change in Revenue Shortfall Reserve from Current Year Activity                            |                     |  |
| Current Year State Treasury Receipts and Agency Surplus Returned                              |                     |  |
| State General Fund Receipts (Net Revenue Collections)   | 35,944,538,813.19   |  |
| Other Treasury Receipts   | 1,742,560.03        |  |
| Total Current Year State Treasury Receipts  | 35,946,281,373.22   |  |
| Agency Surplus Returned - Early Remittance of FY 2023 Surplus                                 | 6,005,409.10        |  |
| Total Current Year State Treasury Receipts and Agency Surplus Returned                        | 35,952,286,782.32   |  |
|   |                     |  |
| Current Year Appropriation/Other Deductions   |                     |  |
| FY 2023 Appropriation (does not include appropriation for Mid-Year Adjustment itemized above) | 30,649,152,086.00   |  |
| Budget Adjustments (net)  | (1,109,131.00)      |  |
| Funds Lapsed  | (5,187,234.00)      |  |
| Total Current Year Appropriation/Other Deductions   | 30,642,855,721.00   |  |
|   |                     |  |
| Excess of Total Current Year State Treasury Receipts and Agency Surplus Returned              |                     |  |
| Over Current Year Appropriation/Other Deductions  | \$ 5,309,431,061.32 |  |

| Statutory Limits/Availability   |  |                     |
|---|--|---------------------|
| Maximum Reserve - 15% of State General Fund Receipts (Net Revenue Collections)                |  | \$ 5,391,680,822.00 |
| 1% of State General Fund Receipts (Net Revenue Collections)                                   |  |                     |
| (Maximum amount of reserve available for appropriation to fund increased K-12 needs)          |  | \$ 359,445,388.00   |
| 4% of State General Fund Receipts (Net Revenue Collections)                                   |  |                     |
| (Governor may release reserve funds in excess of this amount for appropriation)               |  | \$ 1,437,781,553.00 |
| Current Year Reserve as a Percentage of State General Fund Receipts (Net Revenue Collections) |  | 15.00%              |

is calculated as provided for in OCGA 45-12-93(a), which states, in part, that "the amount of all surplus in state funds existing as of the end of each fiscal year rved and added to the Revenue Shortfall Reserve. Funds in the Revenue Shortfall Reserve shall carry forward from fiscal year to fiscal year, without reverting to und at the end of a fiscal year." Up to one percent (1%) of the preceding fiscal year's net revenue collections may be appropriated from the reserve for funding -12 needs and the Governor may release reserve funds in excess of four percent (4%) of net revenue collections for appropriation. The reserve cannot exceed nt (15%) of the previous fiscal year's net revenue for any given fiscal year.

included in this report is labeled "Preliminary," as it does not include the lapsing of current year surplus from appropriated agencies. Final close-out and audit of us will be completed subsequent to the release of this report.

**STATE OF GEORGIA**  
**GENERAL FUND (STATUTORY BASIS)**  
**ANALYSIS OF MOTOR FUEL FUNDS AVAILABLE FOR APPROPRIATION**  
**JUNE 30, 2023**

|  |                   |
|--|-------------------|
| Amount Derived from Motor Fuel Taxes   |                   |
| FY23 Motor Fuel Tax Collections  |                   |
| Per Accounting Records of the Department of Revenue  |                   |
| Motor Fuel Collections   | \$ 852,958,973.17 |
| Motor Carrier Mileage Tax  | 14,126,079.08     |
|  | <hr/>             |
| Total Motor Fuel and Motor Carrier Mileage Tax Receipts  | 867,085,052.25    |
| Refunds  | (30,001,936.88)   |
| Collection Costs   | (4,335,425.26)    |
|  | <hr/>             |
| Net Motor Fuel and Motor Carrier Mileage Tax Receipts  | 832,747,690.11    |
| 3% Sales Tax on Motor Fuel   | -                 |
|  | <hr/>             |
| Total FY23 Motor Fuel Tax Collections per Department of Revenue  | 832,747,690.11    |
| Interest Earned on Motor Fuel Tax Funds (Per Accounting Records of OST)  | 119,151,712.65    |
|  | <hr/>             |
| Total FY23 Motor Fuel Collections  | 951,899,402.76    |
| Motor Fuel Tax Funds on Deposit in the Guaranteed Revenue Debt Common Reserve Fund<br>in Excess of Amount Required | 5,886,178.17      |
|  | <hr/>             |
| Total Amount Derived from Motor Fuel Taxes   | 957,785,580.93    |
|  | <hr/>             |
| FY 2024 Original Appropriation (House Bill 911) - Motor Fuel Funds   |                   |
| to Georgia Department of Transportation  | 2,018,811,873.00  |
| to State of Georgia General Obligation Debt Sinking Fund   | 109,199,798.00    |
|  | <hr/>             |
| Total FY 2024 Original Appropriation (House Bill 911) - Motor Fuel Funds   | 2,128,011,671.00  |
|  | <hr/>             |
| Additional Motor Fuel Funds Available for FY 2024 Appropriation (See Note Below)                                   | 0.00              |
|  | <hr/>             |

The Constitution of the State of Georgia and the Official Code of Georgia provide that the amount of motor fuel-related collections in one fiscal year defines the amount to be appropriated in the subsequent fiscal year. The difference in the actual fiscal year 2023 motor fuel collections (including motor fuel funds on deposit in the Guaranteed Revenue Debt Common Reserve Fund at June 30, 2023), and the motor fuel appropriations in the 2023 Original Appropriations Act must be appropriated as motor fuel funds during fiscal year 2024.(See Article III, Section IX, Paragraph VI of the Constitution of the State of Georgia and O.C.G.A.50-17-23(B)(3).

**STATE OF GEORGIA**  
**GENERAL FUND (STATUTORY BASIS)**  
**ANALYSIS OF RESERVE FOR LOTTERY FOR EDUCATION**  
**PRELIMINARY**  
**JUNE 30, 2023**

|  |                                   |
|--|-----------------------------------|
| Beginning Reserve for Lottery for Education - July 1, 2022             | <u>\$ 1,895,981,691.00</u>        |
| Additions  |                                   |
| Lottery Proceeds Collected   | 1,516,383,000.00                  |
| Interest Earned  | 72,115,060.81                     |
| Early Remittance of FY 2023 Surplus                                    | -                                 |
| FY 2022 Agency Lottery Surplus Returned                                | <u>96,858,427.80</u>              |
| Total Additions  | 1,685,356,488.61                  |
| Deductions   |                                   |
| FY 2023 Appropriations   | <u>1,417,104,086.00</u>           |
| Ending Reserve For Lottery for Education (Preliminary) - June 30, 2023 | <u><u>\$ 2,164,234,093.61</u></u> |
| Analysis of Reserve  |                                   |
| Restricted   |                                   |
| Shortfall Reserve (50% of prior year proceeds)                         | \$ 737,001,500.00                 |
| Unrestricted (Preliminary)   | <u>1,427,232,593.61</u>           |
| Ending Reserve For Lottery for Education (Preliminary) - June 30, 2023 | <u><u>\$ 2,164,234,093.61</u></u> |

This reserve is calculated as provided for in OCGA 50-27-13. OCGA 50-27-13(b)(3) requires that "A shortfall reserve be maintained within the Lottery for Education account in an amount equal to at least 50 percent of the net proceeds deposited into such account for the preceding fiscal year. If the net proceeds paid into the Lottery for Education Account in any year are not sufficient to meet the amount appropriated for education purposes, the shortfall reserve may be drawn upon to meet the deficiency. In the event the shortfall reserve is drawn upon and falls below 50 percent of net proceeds deposited into such account for the preceding fiscal year, the shortfall reserve shall be replenished to the level required in this paragraph in the next fiscal year and the lottery-funded programs shall be reviewed and adjusted accordingly."

The reserve included in this report is labeled "Preliminary," as it does not include the lapsing of current year surplus from appropriated agencies. Final close-out and audit of agency surplus will be completed subsequent to the release of this report.

**STATE OF GEORGIA**  
**GENERAL FUND (STATUTORY BASIS)**  
**ANALYSIS OF RESERVE FOR TOBACCO SETTLEMENT FUNDS**  
**PRELIMINARY**  
**JUNE 30, 2023**

|   |                                 |
|---|---------------------------------|
| Beginning Reserve for Tobacco Settlement Funds (Preliminary) - July 1, 2022 | \$ 134,088,436.02               |
| Additions   |                                 |
| Tobacco Settlements Received  | 164,832,346.41                  |
| Interest Earned   | 5,871,487.40                    |
| FY 2022 Agency Tobacco Surplus Returned                                     | <u>1,260,753.88</u>             |
| Total Additions   | 171,964,587.69                  |
| Deductions  |                                 |
| FY 2023 Appropriations  | <u>148,525,344.00</u>           |
| Ending Reserve For Tobacco Settlement Funds (Preliminary) - June 30, 2023   | <u><u>\$ 157,527,679.71</u></u> |

This reserve represents funds available as provided by the State of Georgia's share of the National Association of Attorneys General's Master Tobacco Settlement Agreement. Although no specific legal requirement for this reserve exists, the State's budget writers have chosen to establish a separate appropriations fund for the disbursement of these funds. Accounting for these funds within a reserve facilitates identification of the unexpended funds available for future appropriation.

The reserve included in this report is labeled "Preliminary," as it does not include the lapsing of current year surplus from appropriated agencies. Final close-out and audit of agency surplus will be completed subsequent to the release of this report.



**STATE OF GEORGIA**  
**GENERAL FUND (STATUTORY BASIS)**  
**ANALYSIS OF RESERVE FOR GUARANTEED REVENUE DEBT COMMON RESERVE FUND**  
**JUNE 30, 2023**

| <u>GUARANTEED REVENUE</u><br><u>DEBT BOND ISSUE</u> | BEGINNING<br>RESERVE<br>JULY 1, 2022 | INTEREST<br>EARNED     | AVAILABLE<br>BALANCE<br>JUNE 30, 2023 | ENDING<br>RESERVE <sup>1</sup><br>JUNE 30, 2023 | EXCESS<br>BALANCE<br>JUNE 30, 2023 |
|---|--------------------------------------|------------------------|---------------------------------------|---|------------------------------------|
| State Road and Tollway Authority                    |                                      |                        |                                       |   |                                    |
| Series 2016/Series 2011B Refunding                  | \$ 24,179,500.00                     | \$ 709,688.24          | \$ 24,889,188.24                      | \$ 19,746,625.00                                | \$ 5,142,563.24                    |
| Series 2021AB                                       | <u>25,335,402.50</u>                 | <u>743,614.93</u>      | <u>26,079,017.43</u>                  | <u>25,335,402.50</u>                            | <u>743,614.93</u>                  |
| Total Guaranteed Revenue Debt                       |                                      |                        |                                       |   |                                    |
| Bond Issues   | <u>\$ 49,514,902.50</u>              | <u>\$ 1,453,303.17</u> | <u>\$ 50,968,205.67</u>               | <u>\$ 45,082,027.50</u>                         | <u>\$ 5,886,178.17</u>             |

<sup>1</sup>This reserve is calculated as provided for in OCGA 50-17-23(b)(3) which states, in part, "The amount to the credit of the common reserve fund shall at all times be at least equal to the aggregate highest annual debt service requirements on all outstanding guaranteed revenue obligations entitled to the benefit of such fund".

**STATE OF GEORGIA**  
**GENERAL FUND (STATUTORY BASIS)**  
**ANALYSIS OF GEORGIA OUTDOOR STEWARDSHIP TRUST FUNDS AVAILABLE FOR APPROPRIATION**  
**JUNE 30, 2023**

|   |                        |
|---|------------------------|
| Amount Derived from Sales and Use Taxes classified under the 2007 North American Industry Classification 451110 |                        |
| FY 2023 Sales and Use Taxes   |                        |
| Per Accounting Records of the Department of Revenue   | \$ 75,347,355.02       |
| 40 % of Net Sales and Uses Receipts under Classification Code 451110:   | <u>30,138,942.01</u>   |
| Total FY 2023 Sales and Uses Receipts under Classification Code 451110  |                        |
| Available to distribute   | 30,138,942.01          |
| FY 2024 Original Appropriation (House Bill 911) - Georgia Outdoor Stewardship Program                           |                        |
| to Georgia Department of Natural Resources  | <u>30,354,259.00</u>   |
| Additional Outdoor Stewardship Funds Available for FY 2025 Appropriation (See Note Below)                       | <u>\$ (215,316.99)</u> |

The General Assembly is authorized to provide by general law that up to 80 percent of all moneys received by the state from the levy of a tax on the sale and use of goods and services, as defined by general law, collected by establishments classified under the 2007 North American Industry Classification Code 451110, sporting goods stores, in the immediately preceding fiscal year will be paid into and dedicated to the Georgia Outdoor Stewardship Trust Fund for the purpose of protecting and preserving conservation land, as more specifically provided for by general law. Any general law adopted pursuant to this Paragraph shall provide for automatic repeal not more than ten years after its effective date, provided that such repeal date may be extended for a maximum of ten additional years. The revenues dedicated pursuant to this subparagraph shall not lapse, the provisions of [Article III, Section IX, Paragraph IV\(c\) to the contrary](#) notwithstanding, and such revenues shall not be subject to the limitations of subparagraph (a) of this Paragraph or Article VII, Section III, Paragraph II(a). Per Georgia code O.C.G.A 12-6A-5 the General Assembly shall appropriate to the trust fund 40 percent of all moneys received by the state from the sales and use tax collected by establishments classified under the 2007 North American Industry Classification Code 451110, sporting goods stores, in the most recently completed year.

**STATE OF GEORGIA**  
**GENERAL FUND (STATUTORY BASIS)**  
**DETAIL OF STATE GENERAL FUND RECEIPTS BY COLLECTING UNIT**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**COLLECTING UNIT**

|   |                |                |
|---|----------------|----------------|
| Accounting Office, State  |                |                |
| State Board of Accountancy                                      | \$ 480,923.45  |                |
| State Ethics  | 134,986.70     | \$ 615,910.15  |
| Agriculture, Department of                                      |                |                |
| Animal Industry Fees  | 10,970.00      |                |
| Animal Protection Fees  | 756,347.00     |                |
| Consumer Protection Fees  | 5,742,145.40   |                |
| Entomology and Pesticides Permits                               | 4,137,322.50   |                |
| Feed Division Fees  | 567,935.00     |                |
| GATE Program  | 2,133,855.89   |                |
| Hemp Licenses Fees  | 51,150.00      |                |
| Miscellaneous Receipts  | 177,353.56     |                |
| Other - Hemp Licenses HB 213                                    | (3,600.00)     |                |
| Plant Industry Fees   | 1,565,294.91   |                |
| Regional Farmers Market Fees                                    | 7,007,106.05   |                |
| Small Farmers Market Fees                                       | 363,031.02     |                |
| Weights and Measures Warehouse Fees                             | 156,275.00     | 22,665,186.33  |
| Audits and Accounts, Department of                              |                |                |
| For Federal Audit Fees  |                |                |
| Undistributed   |                | 2,242,225.00   |
| Banking and Finance, Department of                              |                |                |
| Fees  |                | 27,102,033.80  |
| Behavioral Health and Developmental Disabilities, Department of |                |                |
| Patient Accounts  |                | 1,166,490.63   |
| Community Health, Department of                                 |                |                |
| Ambulance Provider Fees   | 8,040,734.00   |                |
| Exam Board Fees   | 9,478,033.03   |                |
| Home Health Care License  | 3,395,857.51   |                |
| Hospital Provider Payment                                       | 387,434,224.00 |                |
| Medical License Fees  | 10,265,128.57  |                |
| Miscellaneous Fees  | 21,250.00      |                |
| Nursing Home Provider Fees                                      | 144,713,035.00 | 563,348,262.11 |
| Community Supervision, Department of                            |                |                |
| Family Violence Intervention Program                            |                | 128,646.25     |
| Corrections, Department of                                      |                |                |
| Confiscated Contraband Receipts                                 | 66,614.85      |                |
| Parole Fees   | 1,490,391.58   |                |
| Probation Supervision Fees                                      | 3,289,136.39   |                |
| Room and Board Assessments                                      | 6,383,885.56   |                |
| Supervision Transfer Fees                                       | 150,052.94     |                |
| Supervision Transfer Fees                                       | 14,400.00      | 11,394,481.32  |
| Driver Services, Department of                                  |                |                |
| A.D.A.D. Permits  | 24,945.01      |                |
| Driver's License Fees   | 49,240,852.03  |                |
| Excessive Speeder Fees  | 23,716,277.67  | 72,982,074.71  |
| Early Care and Learning, Department of                          |                |                |
| Child Care Learning Center Fees                                 | 607,705.50     |                |
| Civil Penalties   | 324,932.25     | 932,637.75     |
| General Assembly of Georgia                                     |                |                |
| Legislative Service Fees  |                | 5,579.60       |
| Governor, Office of the   |                |                |
| Professional Standards Commission                               |                |                |
| Teachers Certification Fees                                     |                | 356,996.25     |
| Human Services, Department of                                   |                |                |
| Child Support Recovery Program                                  | 1,823,066.28   |                |
| Civil Penalties - Child Care                                    | 3,000.00       | 1,826,066.28   |

**STATE OF GEORGIA**  
**GENERAL FUND (STATUTORY BASIS)**  
**DETAIL OF STATE GENERAL FUND RECEIPTS BY COLLECTING UNIT**  
**FOR THE YEAR ENDED JUNE 30, 2023**

|   |    |                  |                   |
|---|----|------------------|-------------------|
| Insurance, Office of the Commissioner of    |    |                  |                   |
| Business Licenses and Permits               | \$ | 55,948,102.24    |                   |
| Fraud Account                               |    | 6,947,079.96     |                   |
| Non Business Licenses and Permits           |    | 1,538,186.49     |                   |
| Penalty and Interest                        |    | 2,452,798.87     |                   |
| Safety Engineering Fees                     |    | 5,597,412.74     |                   |
| State Premium Tax                           |    | 680,866,736.33   |                   |
| Taxes - Other - Local Premium Tax           | \$ | 846,922,935.69   |                   |
| Refund of Local Premium Tax                 |    | (846,949,898.07) |                   |
|   |    | (26,962.38)      | \$ 753,323,354.25 |
| Investigation, Georgia Bureau of            |    |                  |                   |
| Bingo License Fees                          |    | (105,640.00)     |                   |
| Fingerprint License Applications            |    | 1,320,024.55     |                   |
| GCIC Records Check Fees                     |    | 22,283.86        |                   |
| State Forfeiture Property                   |    | 14,400.00        |                   |
| Miscellaneous Receipts                      |    | 3,766.30         | 1,254,834.71      |
| Judicial Branch:                            |    |                  |                   |
| Appeals, Court of                           |    |                  |                   |
| Admission to Practice                       |    | 16,961.00        |                   |
| Certified Records Furnished                 |    | 370.00           |                   |
| Court Cost and Fees                         |    | 369,679.21       |                   |
| Excess Convenience Fee                      |    | 14,719.22        | 401,729.43        |
| Judicial Council                            |    |                  |                   |
| State-Wide Business Court Filing Fees       |    |                  | 54,000.00         |
| Supreme Court                               |    |                  |                   |
| Admission to Practice                       |    | 17,478.92        |                   |
| Certified Copies Furnished                  |    | 12,607.05        |                   |
| Cost in Cases Docketed                      |    | 116,512.44       |                   |
| Excess Convenience Fees                     |    | 7,509.91         | 154,108.32        |
| Labor, Department of                        |    |                  |                   |
| Administrative Assessments                  |    |                  | 115,492,221.84    |
| Law, Department of                          |    |                  |                   |
| Motor Vehicle Arbitration Fees              |    |                  | 207,170.61        |
| Natural Resources, Department of            |    |                  |                   |
| Alligator Farm Permits and Hunting Licenses |    | 46,825.00        |                   |
| Asbestos License Fees                       |    | 317,855.77       |                   |
| Boaters Licenses and Registrations          |    | 6,073,598.45     |                   |
| BUI Reinstatement Fees                      |    | 5,200.00         |                   |
| Coastal Marshland Shore Protection          |    | 8,950.00         |                   |
| Fines - Environmental Protection Division   |    | 2,214,611.68     |                   |
| Fur Dealers License Agent                   |    | (440.00)         |                   |
| Hazardous Waste Superfund                   |    | 831,655.23       |                   |
| Hunting and Fishing Licenses                |    | 31,288,894.43    |                   |
| Land Disturbance Fees                       |    | 2,496,521.03     |                   |
| Lifetime Licenses                           |    | 1,776,800.00     |                   |
| Scrap Tire                                  |    | 7,866,885.53     |                   |
| Solid Waste Fees                            |    | 14,679,767.45    |                   |
| Tax Credit Donation                         |    | 15,000.00        |                   |
| Title III Hazardous Substance Fee           |    | 557,293.21       |                   |
| Vessel Late Fees                            |    | 178,110.00       |                   |
| Water Well License Renewal                  |    | 55,181.00        | 68,412,708.78     |

**STATE OF GEORGIA**  
**GENERAL FUND (STATUTORY BASIS)**  
**DETAIL OF STATE GENERAL FUND RECEIPTS BY COLLECTING UNIT**  
**FOR THE YEAR ENDED JUNE 30, 2023**

|   |    |                    |                   |
|---|----|--------------------|-------------------|
| Properties Commission, State<br>Rental and Sale of Property |    | \$                 | 17,371,833.36     |
| Public Health, Department of                                |    |                    |                   |
| Central Laboratory Fees                                     | \$ | 12,402,149.83      |                   |
| Tanning Fees  |    | 32,540.97          |                   |
| Vital Record Fees   |    | 2,923,412.48       |                   |
| Paramedic Certification Fees                                |    | 178,517.91         | 15,536,621.19     |
| Public Safety, Department of                                |    |                    |                   |
| Other Fees  |    | 210,440.91         |                   |
| Transportation Services                                     |    | 22,096.41          |                   |
| Peace Officers Administration Fees                          |    | 409,369.05         |                   |
| Overweight Citations  |    | 4,296,662.92       | 4,938,569.29      |
| Public Service Commission                                   |    |                    |                   |
| Civil Penalties - Utilities                                 |    |                    | 536,507.35        |
| Revenue, Department of                                      |    |                    |                   |
| Net Taxes:  |    |                    |                   |
| Income Tax - Individual                                     | \$ | 19,768,167,634.47  |                   |
| Refunds   |    | (2,799,096,028.57) | 16,969,071,605.90 |
| Income Tax - Corporate                                      |    | 4,220,642,983.86   |                   |
| Refunds   |    | (413,069,632.61)   | 3,807,573,351.25  |
| Sales and Use Tax - General                                 |    |                    |                   |
| General Sales and Use Tax                                   |    | 9,002,670,608.27   |                   |
| Refunds   |    | (95,468,463.56)    |                   |
| State Locomotive Fuel Sales and Use Tax                     |    | 11,742,291.84      | 8,918,944,436.55  |
| Motor Fuel  |    |                    |                   |
| Excise and Motor Carrier Mileage Tax                        |    | 867,219,083.08     |                   |
| Refunds   |    | (30,000,859.15)    | 837,218,223.93    |
| Tobacco Taxes   |    | 236,804,999.34     |                   |
| Refunds   |    | (1,224,981.37)     | 235,580,017.97    |
| Alcoholic Beverages Tax                                     |    |                    |                   |
| Liquor  |    | 92,168,387.81      |                   |
| Refunds   |    | (15,638.10)        | 92,152,749.71     |
| Malt Beverage   |    |                    | 88,429,704.42     |
| Wine  |    |                    | 46,497,028.19     |
| Property Tax  |    | 164,500.65         | 164,500.65        |
| Motor Vehicle License Tax                                   |    | 417,610,511.53     |                   |
| Refunds   |    | (10,307,174.08)    | 407,303,337.45    |
| Title ad valorem Tax  |    |                    | 831,320,119.05    |
| Interest, Fees and Sales:                                   |    |                    |                   |
| Alcoholic Beverages Licenses and Fees                       |    | 5,682,564.69       |                   |
| Refunds   |    | (125,426.41)       | 5,557,138.28      |
| Costs of Collections  |    |                    |                   |
| Real Estate Transfer Tax                                    |    |                    | 278.51            |
| Sales Tax   |    |                    |                   |
| Education Local Option                                      |    | 27,393,343.80      |                   |
| Homestead Option  |    | 1,916,177.28       |                   |
| Local Option  |    | 23,194,460.63      |                   |
| MARTA   |    | 7,191,972.29       |                   |
| Special Purpose   |    | 22,618,033.71      |                   |
| Transportation Special Purpose                              |    | 4,762,164.70       | 87,076,152.41     |

**STATE OF GEORGIA**  
**GENERAL FUND (STATUTORY BASIS)**  
**DETAIL OF STATE GENERAL FUND RECEIPTS BY COLLECTING UNIT**  
**FOR THE YEAR ENDED JUNE 30, 2023**

|  |                 |                |                             |
|--|-----------------|----------------|-----------------------------|
| Revenue, Department of (Continued)                     |                 |                |                             |
| E911 Admin Fees  |                 | \$ 958,187.01  |                             |
| Fees on Contracts                                      |                 | 2,470.00       |                             |
| Fireworks Excise Tax                                   | \$ 2,822,893.87 |                |                             |
| Refunds  | (83,400.03)     | 2,739,493.84   |                             |
| Interest   |                 | 82,906,265.05  |                             |
| Penalties  |                 | 127,179,257.45 |                             |
| Public Service Corporation Assessments                 |                 | 1,051,980.39   |                             |
| Tobacco Licenses and Fees                              | 473,710.04      |                |                             |
| Refunds  | (16,370.58)     | 457,339.46     |                             |
| Transit Fees   |                 |                |                             |
| For-Hire Ground Transport Excise Tax                   | 32,416,357.64   |                |                             |
| Refunds  | (3,384.67)      | 32,412,972.97  |                             |
| Transportation Fees                                    |                 |                |                             |
| Alternative Fuel Vehicle Fees                          | 14,988,051.26   |                |                             |
| Highway Impact Fees                                    | 13,427,066.34   |                |                             |
| Hotel/Motel Fee  | 200,306,884.22  |                |                             |
| Refunds  | (107,477.49)    | 228,614,524.33 |                             |
| Unclaimed Property                                     | 252,824,425.57  |                |                             |
| Refunds  | (39,455,538.96) | 213,368,886.61 |                             |
| Undistributed  |                 | 16,479,247.07  | \$ 33,033,059,268.45        |
| Secretary of State                                     |                 |                |                             |
| Bingo License Fee                                      |                 | 6,025.00       |                             |
| Boxing Commission                                      |                 | 95,779.81      |                             |
| Corporations   |                 | 99,492,246.67  |                             |
| Elections  |                 | 52,372.90      |                             |
| GA Laws  |                 | 436.62         |                             |
| Professional Examinations                              |                 | 23,075,849.92  |                             |
| Real Estate  |                 | 5,063,581.46   |                             |
| Reg Fees & Sales - GA Medical Cannabis Comm (GAMCC)    |                 | 1,385,000.00   |                             |
| Securities   |                 | 15,598,927.26  | 144,770,219.64              |
| Student Finance Commission, Georgia                    |                 |                |                             |
| Georgia Non-Public Post-Secondary Education Commission |                 |                |                             |
| Application and Renewal Fees                           |                 | 1,014,600.43   |                             |
| Sale of Publications                                   |                 | 63,059.32      | 1,077,659.75                |
| Superior Court Clerks' Cooperative Authority           |                 |                |                             |
| Drivers' Education and Training                        |                 | 1,495,046.23   |                             |
| Indigent Defense Fund                                  |                 | 34,531,790.31  |                             |
| Interest Income  |                 | 190,348.78     |                             |
| Judicial Operations Fee                                |                 | 18,628,290.60  |                             |
| Peace Officers and Prosecutors Training Fund           |                 | 21,866,544.19  |                             |
| Reg Fees & Sales - Children's Trust Fund               |                 | (1,606,417.13) |                             |
| Senate Bill 218 Collections                            |                 | 878,813.51     |                             |
| Sexual Offender Annual Registration                    |                 | (118,952.19)   |                             |
| State Children's Trust Fund                            |                 | 1,316,070.13   | 77,181,534.43               |
| Transportation, Department of                          |                 |                |                             |
| Unpermitted Red Light Camera                           |                 |                | 900.00                      |
| Treasurer, Office of the State                         |                 |                |                             |
| Anonymous Campaign Contributions                       |                 | 16,111.00      |                             |
| Consumer Protection                                    |                 | 17,776,194.36  |                             |
| Dividends on Stock                                     |                 | 3,847.20       |                             |
| Interest Earned (Net of Bank Charges)                  |                 |                |                             |
| Bank of New York GO Bond Interest                      | 188,231.24      |                |                             |
| State General Funds                                    | 847,108,441.13  |                |                             |
| Motor Fuel Tax Funds                                   | 119,151,712.65  | 966,448,385.02 |                             |
| Legal Settlement                                       |                 | 3,862,075.79   |                             |
| Miscellaneous  |                 | 4,250.34       | 988,110,863.71              |
| Workers' Compensation, State Board of                  |                 |                |                             |
| Assessments  |                 | 17,338,763.81  |                             |
| No Dependent Death Cases                               |                 | 220,000.00     |                             |
| Penalty Fines  |                 | 329,354.09     | 17,888,117.90               |
| Total State General Fund Receipts                      |                 |                | <u>\$ 35,944,538,813.19</u> |

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**STATE OF GEORGIA**  
**GENERAL FUND (STATUTORY BASIS)**  
**LEGISLATIVE APPROPRIATION AND ALLOTMENTS TO SPENDING UNITS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

|   | Appropriation for Fiscal Year 2023 |                          |                          |
|---|------------------------------------|--------------------------|--------------------------|
|   | Legislative<br>Appropriation       | Budget<br>Adjustments    | Funds<br>Lapsed          |
| <b>Legislative Branch</b>                                       |                                    |                          |                          |
| General Assembly of Georgia                                     |                                    |                          |                          |
| Georgia Senate  | \$ 14,839,197.00                   | \$ -                     | \$ -                     |
| Georgia House of Representatives                                | 23,497,962.00                      | -                        | -                        |
| Georgia General Assembly Joint Offices                          | 16,409,905.00                      | -                        | -                        |
| Audits and Accounts, Department of                              | 43,930,447.00                      | -                        | -                        |
| <b>Judicial Branch</b>  |                                    |                          |                          |
| Appeals, Court of   | 29,181,016.00                      | -                        | -                        |
| Judicial Council  | 19,232,883.00                      | -                        | -                        |
| Juvenile Courts   | 9,459,249.00                       | -                        | -                        |
| Prosecuting Attorneys   | 104,397,277.00                     | -                        | -                        |
| Superior Courts   | 84,828,075.00                      | -                        | -                        |
| Supreme Court   | 19,228,054.00                      | -                        | -                        |
| <b>Executive Branch</b>   |                                    |                          |                          |
| Accounting Office, State  | 8,709,150.00                       | -                        | -                        |
| Administrative Services, Department of                          | 65,634,173.00                      | -                        | -                        |
| Agriculture, Department of                                      | 58,964,170.00                      | -                        | -                        |
| Banking and Finance, Department of                              | 14,421,244.00                      | -                        | -                        |
| Behavioral Health and Developmental Disabilities, Department of | 1,393,654,619.00                   | -                        | -                        |
| Community Affairs, Department of                                | 251,509,917.00                     | -                        | -                        |
| Community Health, Department of                                 | 4,234,777,312.00                   | (1,109,131.00)           | -                        |
| Community Supervision, Department of                            | 189,996,820.00                     | 186,718.00               | -                        |
| Corrections, Department of                                      | 1,341,227,525.00                   | -                        | -                        |
| Defense, Department of  | 12,113,262.00                      | 102,388.00               | -                        |
| Driver Services, Department of                                  | 76,075,277.00                      | -                        | -                        |
| Early Care and Learning, Department of                          | 470,337,698.00                     | -                        | -                        |
| Economic Development, Department of                             | 53,761,256.00                      | -                        | -                        |
| Education, Department of  | 11,402,784,584.00                  | -                        | -                        |
| Employees' Retirement System                                    | 64,783,388.00                      | -                        | -                        |
| Forestry Commission, Georgia                                    | 44,004,784.00                      | -                        | -                        |
| Governor, Office of the   | 55,103,314.00                      | (3,205,118.00)           | (1.00)                   |
| Human Services, Department of                                   | 942,295,999.00                     | -                        | -                        |
| Insurance, Office of the Commissioner of                        | 255,996,665.00                     | -                        | -                        |
| Investigation, Georgia Bureau of                                | 218,456,873.00                     | -                        | -                        |
| Juvenile Justice, Department of                                 | 350,946,653.00                     | -                        | -                        |
| Labor, Department of  | 9,309,037.00                       | -                        | -                        |
| Law, Department of  | 36,171,394.00                      | -                        | -                        |
| Natural Resources, Department of                                | 182,751,541.00                     | -                        | -                        |
| Pardons and Paroles, State Board of                             | 18,958,715.00                      | -                        | -                        |
| Properties Commission, State                                    | 20,500,000.00                      | -                        | -                        |
| Public Defender Standards Council, Georgia                      | 73,523,752.00                      | -                        | -                        |
| Public Health, Department of                                    | 379,950,092.00                     | -                        | -                        |
| Public Safety, Department of                                    | 243,082,334.00                     | 2,079,993.00             | -                        |
| Public Service Commission                                       | 11,603,533.00                      | -                        | -                        |
| Regents, University System of Georgia                           | 3,251,105,521.00                   | -                        | -                        |
| Revenue, Department of  | 1,164,009,381.00                   | 836,019.00               | (4,914,020.00)           |
| Secretary of State  | 29,156,161.00                      | -                        | -                        |
| Student Finance Commission, Georgia                             | 1,120,725,804.00                   | -                        | (269,834.00)             |
| Teachers' Retirement System                                     | 80,000.00                          | -                        | (3,379.00)               |
| Technical College System of Georgia                             | 544,729,057.00                     | -                        | -                        |
| Transportation, Department of                                   | 2,268,749,192.00                   | -                        | -                        |
| Veterans Service, Department of                                 | 26,095,203.00                      | -                        | -                        |
| Workers' Compensation, State Board of                           | 20,669,357.00                      | -                        | -                        |
| General Obligation Debt Sinking Fund                            | 1,292,401,247.00                   | -                        | -                        |
| <b>Other</b>  |                                    |                          |                          |
| Other   | -                                  | -                        | -                        |
| <b>Total</b>  | <b>\$ 32,564,130,069.00</b>        | <b>\$ (1,109,131.00)</b> | <b>\$ (5,187,234.00)</b> |



| Net<br>Appropriation | Allotments                                   |                             |                                       |                     |                          |
|----------------------|--|-----------------------------|---------------------------------------|---------------------|--------------------------|
|                      | Balance Due<br>Spending Unit<br>July 1, 2023 | Cash<br>Allotments<br>Drawn | Funds<br>Returned by<br>Spending Unit | Surplus<br>Lapsed   | Balance<br>June 30, 2023 |
| \$ 14,839,197.00     | \$ -   | \$ 9,487,535.37             | \$ -                                  | \$ (2,033,709.84)   | \$ 3,317,951.79          |
| 23,497,962.00        | -  | 19,644,348.53               | -                                     | (259,855.57)        | 3,593,757.90             |
| 16,409,905.00        | 8,620,213.75                                 | 20,082,409.34               | -                                     | (2,805,158.20)      | 2,142,551.21             |
| 43,930,447.00        | 4,866,820.27                                 | 43,182,164.57               | 529,099.06                            | (529,099.06)        | 5,615,102.70             |
| 29,181,016.00        | 709,475.06                                   | 26,531,600.85               | -                                     | (6,901.14)          | 3,351,989.07             |
| 19,232,883.00        | 5,045,714.97                                 | 26,626,353.28               | -                                     | (1,201,232.00)      | (3,548,987.31)           |
| 9,459,249.00         | -  | (470,326.81)                | -                                     | (470,326.81)        | 9,459,249.00             |
| 104,397,277.00       | 0.00   | 100,551,392.41              | -                                     | (3,845,884.59)      | -                        |
| 84,828,075.00        | 1,217,259.60                                 | 85,251,921.07               | -                                     | (3,925.95)          | 789,487.58               |
| 19,228,054.00        | 151,277.15                                   | 17,260,875.53               | -                                     | (86.45)             | 2,118,369.17             |
| 8,709,150.00         | 1,890,101.11                                 | 8,085,344.11                | 224,104.96                            | (224,104.96)        | 2,513,907.00             |
| 65,634,173.00        | 7,076,827.78                                 | 66,831,946.91               | 163,321.69                            | (163,321.70)        | 5,879,053.86             |
| 58,964,170.00        | 7,238,394.79                                 | 59,768,904.04               | -                                     | (38,965.56)         | 6,394,695.19             |
| 14,421,244.00        | 657,898.56                                   | 13,832,701.56               | 7,055.69                              | (7,055.69)          | 1,246,441.00             |
| 1,393,654,619.00     | 275,921,044.73                               | 1,321,713,852.82            | -                                     | (6,526,720.72)      | 341,335,090.19           |
| 251,509,917.00       | 34,574,722.72                                | 95,937,122.64               | 477,272.26                            | (477,272.26)        | 190,147,517.08           |
| 4,233,668,181.00     | 368,647,278.67                               | 4,010,969,182.94            | -                                     | (283,486,737.22)    | 307,859,539.51           |
| 190,183,538.00       | 20,168,740.63                                | 189,080,612.72              | 133,650.87                            | (133,650.87)        | 21,271,665.91            |
| 1,341,227,525.00     | 131,351,465.84                               | 1,311,826,241.00            | -                                     | (678,177.61)        | 160,074,572.23           |
| 12,215,650.00        | (0.00)                                       | 11,914,714.47               | -                                     | (198,547.53)        | 102,388.00               |
| 76,075,277.00        | 10,493,019.07                                | 71,975,539.53               | -                                     | (985,710.68)        | 13,607,045.86            |
| 470,337,698.00       | 7,769,534.83                                 | 452,803,127.15              | 117,478.07                            | (12,158,960.54)     | 13,262,623.21            |
| 53,761,256.00        | 35,595,249.33                                | 83,060,918.58               | 268,890.61                            | (268,890.61)        | 6,295,586.75             |
| 11,402,784,584.00    | 272,434,983.16                               | 11,461,034,658.90           | -                                     | (8,630,563.75)      | 205,554,344.51           |
| 64,783,388.00        | -  | 64,783,388.00               | -                                     | -                   | -                        |
| 44,004,784.00        | 5,721,597.89                                 | 44,712,249.39               | -                                     | (71,520.87)         | 4,942,611.63             |
| 51,898,195.00        | 17,030,999.65                                | 54,973,605.77               | -                                     | (3,354,061.76)      | 10,601,527.12            |
| 942,295,999.00       | 2,896,683.04                                 | 934,214,171.56              | -                                     | (10,755,068.47)     | 223,442.01               |
| 255,996,665.00       | 5,729,198.47                                 | 254,191,906.06              | 155,927.80                            | (155,927.80)        | 7,533,957.41             |
| 218,456,873.00       | 44,926,806.42                                | 202,590,272.77              | 1,806,968.59                          | (1,806,968.59)      | 60,793,406.65            |
| 350,946,653.00       | 67,912,944.27                                | 334,741,729.10              | -                                     | (36,426,366.92)     | 47,691,501.25            |
| 9,309,037.00         | 3,322,756.00                                 | 8,902,526.97                | -                                     | (12,497.03)         | 3,716,769.00             |
| 36,171,394.00        | 134,238.52                                   | 36,242,490.84               | 101,297.75                            | (101,297.75)        | 63,141.68                |
| 182,751,541.00       | 39,508,683.37                                | 192,968,071.53              | 992,123.73                            | (992,123.73)        | 29,292,152.84            |
| 18,958,715.00        | 1,654,261.52                                 | 19,175,337.51               | 91,293.04                             | (91,293.04)         | 1,437,639.01             |
| 20,500,000.00        | 222,467.63                                   | 20,654,311.42               | -                                     | (68,156.21)         | -                        |
| 73,523,752.00        | 2,002,935.25                                 | 74,249,028.87               | 814,395.54                            | (813,073.56)        | 1,278,980.36             |
| 379,950,092.00       | 23,941,620.66                                | 349,537,879.74              | -                                     | (14,753,961.64)     | 39,599,871.28            |
| 245,162,327.00       | 33,994,435.32                                | 237,807,419.53              | -                                     | (1,048,636.34)      | 40,300,706.45            |
| 11,603,533.00        | 1,014,939.89                                 | 11,525,443.48               | -                                     | (267.54)            | 1,092,761.87             |
| 3,251,105,521.00     | 0.00   | 3,247,471,723.98            | -                                     | (3,633,797.02)      | -                        |
| 1,159,931,380.00     | 37,434,982.69                                | 208,894,739.93              | 4,944,949.26                          | (4,944,949.26)      | 988,471,622.76           |
| 29,156,161.00        | 5,400,201.54                                 | 33,037,471.97               | -                                     | (1,259,908.31)      | 258,982.26               |
| 1,120,455,970.00     | 88,802,563.86                                | 985,380,815.51              | -                                     | (90,548,669.42)     | 133,329,048.93           |
| 76,621.00            | -  | 76,621.00                   | 4.30                                  | -                   | 4.30                     |
| 544,729,057.00       | 14,341,466.24                                | 556,733,499.14              | -                                     | (478,931.51)        | 1,858,092.59             |
| 2,268,749,192.00     | 1,385,583,615.63                             | 1,947,759,038.46            | 2,919,224.73                          | (2,919,224.73)      | 1,706,573,769.17         |
| 26,095,203.00        | 3,213,851.00                                 | 28,194,717.30               | 415,705.71                            | (415,705.71)        | 1,114,336.70             |
| 20,669,357.00        | 2,001,437.42                                 | 19,271,568.87               | -                                     | (1,703,159.31)      | 1,696,066.24             |
| 1,292,401,247.00     | 178,086,123.20                               | 1,398,260,463.43            | -                                     | -                   | 72,226,906.77            |
| -                    | -  | -                           | 0.01                                  | (4.70)              | (4.69)                   |
| \$ 32,557,833,704.00 | \$ 3,159,308,831.50                          | \$ 30,773,333,633.64        | \$ 14,162,763.67                      | \$ (501,490,430.53) | \$ 4,456,481,235.00      |