



State of Georgia
Georgia Revenues and Reserves Report
Fiscal Year Ended June 30, 2016



Sunset on the Hill
Thomas Alan Skelton, Atlanta, Georgia

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

- TABLE OF CONTENTS -

	<u>Page</u> <u>Number</u>
Letter of Transmittal	i
Current Year Information	
State Funds and Funds Available from Beginning Fund Balance, Appropriation and Changes in Fund Balances	1
Calculation of Fund Balances by Category of State Funds	2
State General Fund Receipts By Collecting Unit	4
Analysis of Revenue Shortfall Reserve (Preliminary)	5
Analysis of Motor Fuel Funds Available for Appropriation	6
Analysis of Reserve for Lottery For Education	7
Analysis of Reserve for Tobacco Settlement Funds	8
Analysis of Reserve for Guaranteed Revenue Debt Common Reserve Fund	9
Detail of State General Fund Receipts by Collecting Unit	10
Legislative Appropriation and Allotments to Spending Units	14

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Nathan Deal
Governor

Thomas Alan Skelton, CPA
State Accounting Officer

September 6, 2016

The Honorable Nathan Deal, Governor of Georgia
Teresa MacCartney, Executive Director of OPB

It is my privilege to present the Georgia Revenues and Reserve Reports (previously entitled Selected Summary Financial Information) for the fiscal year ended June 30, 2016. 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 2015 – 2016. 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/disbursed:

- (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 for uncollected earnings.

This basis of accounting is a comprehensive basis of accounting other than generally accepted accounting principles.

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 *Comprehensive Annual Financial Report*, which will be issued in December 2016.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Alan Skelton".

Thomas Alan Skelton, CPA
State Accounting Officer

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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, 2016

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 \$ 10,439,533,667.61

Income Tax - Corporate 981,002,335.81

Sales and Use Tax - General 5,480,196,158.86

Motor Fuel

Excise and Motor Carrier Mileage Tax 1,604,961,748.40

Sales Tax 50,066,016.36

Tobacco Taxes 219,870,412.50

Alcoholic Beverages Tax 190,536,391.25

Estate Tax Refunds (414,375.72)

Property Tax 14,078,424.97

Motor Vehicle License Tax 368,005,068.06

Title ad valorem Tax 939,049,156.10

Total Net Taxes - Department of Revenue 20,286,885,004.20

Other Departments

Insurance Premium Tax 428,699,713.09

Total Net Taxes 20,715,584,717.29

Interest, Fees and Sales

Department of Revenue

Transportation Fees 161,252,053.68

Other Interest, Fees, and Sales 366,701,124.77

Total Interest, Fees, and Sales - Department of Revenue 527,953,178.45

Other Departments

Office of the State Treasurer

Interest and Motor Fuel Deposits (Net of Bank Charges) 9,436,907.73

Interest and All Other Deposits (Net of Bank Charges) 19,177,369.16

Other Fees and Sales 7,200,674.46

All Other Departments 958,039,750.08

Total Interest Fees and Sales - Other Departments 993,854,701.43

Total Interest, Fees and Sales 1,521,807,879.88

Total State General Fund Receipts

22,237,392,597.17

Lottery for Education

Lottery Proceeds 1,097,567,000.00

Interest Earned 3,223,077.30

Tobacco Settlement Funds

Settlements Received 137,034,756.76

Interest Earned 117,256.91

Brain and Spinal Injury Trust Fund

Federal Revenue 1,458,567.00

Federal Energy Regulatory Commission - Payments in lieu of Taxes - Power Sales 2,039.67

Treasury, U. S. Department of - Reimbursement for Cash Management and Improvement Act 836.00

Guaranteed Revenue Debt Common Reserve Fund - Interest Earned 168,757.81

Total State Treasury Receipts

23,476,964,888.62

Agency Surplus Returned

306,966,328.22

Funds Available from Beginning Fund Balance (see below)

Mid-Year Adjustment for Education (K-12) 204,347,430.00

Total State Funds 23,988,278,646.84

Funds Available from Beginning Fund Balance

Revenue Shortfall Reserve 1,246,339,422.54

Lottery for Education 885,011,131.20

Tobacco Settlement Funds 24,312,570.72

Guaranteed Revenue Debt Common Reserve Fund 54,003,250.00

Total Funds Available from Beginning Fund Balance 2,209,666,374.46

TOTAL STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE 26,197,945,021.30

APPROPRIATION

Legislative Appropriation to Spending Units for Fiscal Year Ended June 30 23,059,375,070.00

Less: Current Year Funds Lapsed (1,028,650.00)

NET APPROPRIATION 23,058,346,420.00

EXCESS OF STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE OVER NET APPROPRIATION 3,139,598,601.30

ENDING FUND BALANCE - JUNE 30, 2016 \$ 3,139,598,601.30

ANALYSIS OF ENDING FUND BALANCE

Reserved for:

Revenue Shortfall Reserve (Preliminary) \$ 2,047,905,560.31

Lottery for Education (Preliminary) 1,014,360,985.61

Tobacco Settlement Funds (Preliminary) 23,328,805.38

Guaranteed Revenue Debt Common Reserve Fund 54,003,250.00

Total Reserved Fund Balance 3,139,598,601.30

Unreserved, Undesignated (Surplus) -

TOTAL ENDING FUND BALANCE - JUNE 30, 2016 \$ 3,139,598,601.30

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
CALCULATION OF FUND BALANCES BY CATEGORY OF STATE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	TOTAL	STATE GENERAL AND MOTOR FUEL FUNDS
STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE		
State Funds		
State Treasury Receipts		
State General Fund Receipts	\$ 22,237,392,597.17	\$ 22,237,392,597.17
Lottery for Education - Lottery Proceeds and Interest	1,100,790,077.30	-
Tobacco Settlements Received and Interest	137,152,013.67	-
Brain and Spinal Injury Trust Fund	1,458,567.00	1,458,567.00
Federal Revenue	2,875.67	2,875.67
Guaranteed Revenue Debt Common Reserve Fund - Interest Earned	168,757.81	-
	23,476,964,888.62	22,238,854,039.84
Total State Treasury Receipts		
Agency Surplus Returned		
Surplus Collected from FY 2015	221,026,501.83	184,908,725.77
Early Remittance of FY 2016 Surplus		
Guaranteed Revenue Debt Common Reserve Fund	-	168,757.81
Georgia Ports Authority	2,388,188.00	2,388,188.00
State Board of Workers' Compensation	4,152,893.00	4,152,893.00
Other	79,398,745.39	79,328,358.35
Funds Available from Beginning Fund Balance (see below)		
Mid-Year Adjustment for Education (K-12)	204,347,430.00	204,347,430.00
	23,988,278,646.84	22,714,148,392.77
Total State Funds		
Funds Available from Beginning Fund Balance		
Revenue Shortfall Reserve	1,246,339,422.54	1,246,339,422.54
Lottery for Education	885,011,131.20	-
Tobacco Settlement Funds	24,312,570.72	-
Guaranteed Revenue Debt Common Reserve Fund	54,003,250.00	-
	2,209,666,374.46	1,246,339,422.54
Total Funds Available from Beginning Fund Balance		
TOTAL STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE		
	26,197,945,021.30	23,960,487,815.31
APPROPRIATION		
Legislative Appropriation to Spending Units for Fiscal Year Ended June 30		
FY 2016 Legislative Appropriation to Spending Units		
House Bill 76 (Original Appropriation)	21,827,979,507.00	20,709,393,329.00
House Bill 750 (Amended Appropriation)	1,237,494,289.00	1,209,351,154.00
Budget Adjustments		
Hospital Provider Payment	(4,445,432.00)	(4,445,432.00)
Nursing Home Provider Fees	(1,653,294.00)	(1,653,294.00)
Net Appropriation Prior to Lapse	23,059,375,070.00	21,912,645,757.00
Less: Current Year Funds Lapsed	(1,028,650.00)	(63,502.00)
	23,058,346,420.00	21,912,582,255.00
NET APPROPRIATION		
EXCESS OF STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE OVER NET APPROPRIATION		
	3,139,598,601.30	2,047,905,560.31
ENDING FUND BALANCE - JUNE 30, 2016		
	\$ 3,139,598,601.30	\$ 2,047,905,560.31

LOTTERY FOR EDUCATION FUNDS	TOBACCO SETTLEMENT FUNDS	GUARANTEED REVENUE DEBT COMMON RESERVE FUND
\$ -	\$ -	\$ -
1,100,790,077.30	-	-
-	137,152,013.67	-
-	-	-
-	-	-
-	-	168,757.81
<u>1,100,790,077.30</u>	<u>137,152,013.67</u>	<u>168,757.81</u>
35,622,804.07	494,971.99	-
-	-	(168,757.81)
-	-	-
-	-	-
70,387.04	-	-
-	-	-
<u>1,136,483,268.41</u>	<u>137,646,985.66</u>	<u>-</u>
-	-	-
885,011,131.20	-	-
-	24,312,570.72	-
-	-	54,003,250.00
<u>885,011,131.20</u>	<u>24,312,570.72</u>	<u>54,003,250.00</u>
<u>2,021,494,399.61</u>	<u>161,959,556.38</u>	<u>54,003,250.00</u>
977,772,176.00	140,814,002.00	-
30,326,386.00	(2,183,251.00)	-
-	-	-
-	-	-
<u>1,008,098,562.00</u>	<u>138,630,751.00</u>	<u>-</u>
(965,148.00)	-	-
<u>1,007,133,414.00</u>	<u>138,630,751.00</u>	<u>-</u>
<u>1,014,360,985.61</u>	<u>23,328,805.38</u>	<u>54,003,250.00</u>
<u>\$ 1,014,360,985.61</u>	<u>\$ 23,328,805.38</u>	<u>\$ 54,003,250.00</u>

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
STATE GENERAL FUND RECEIPTS BY COLLECTING UNIT
FOR THE YEAR ENDED JUNE 30, 2016

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

Accounting Office, State	\$ 2,378,316.50
Agriculture, Department of	21,539,363.85
Audits and Accounts, Department of	4,786,961.57
Banking and Finance, Department of	21,400,169.75
Behavioral Health and Developmental Disabilities, Department of	2,152,419.45
Community Health, Department of	450,497,772.96
Corrections, Department of	14,537,413.13
Driver Services, Department of	90,983,629.21
Early Care and Learning, Department of	715,269.46
General Assembly of Georgia	15,481.87
Governor, Office of the	669,369.41
Human Services, Department of	4,611,719.55
Insurance, Office of the Commissioner of	475,692,718.78
Investigation, Georgia Bureau of	1,312,450.82
Judicial Branch	
Appeals, Court of	415,283.69
Judicial Council	-
Supreme Court	223,199.62
Labor, Department of	24,863,466.11
Natural Resources, Department of	48,490,739.68
Pardons and Paroles, State Board of	-
Properties Commission, State	9,377,806.44
Public Health, Department of	11,308,266.36
Public Safety, Department of	6,483,984.58
Public Service Commission	1,101,833.82
Revenue, Department of	20,814,838,182.65
Secretary of State	84,820,885.35
Student Finance Commission, Georgia - Georgia Non-Public Post-Secondary Education Commission	1,342,764.10
Superior Court Clerks' Cooperative Authority	84,947,624.12
Transportation, Department of	19,050.00
Treasurer, Office of the State	35,814,951.35
Workers' Compensation, State Board of	<u>22,051,502.99</u>
 Total State General Fund Receipts	 <u><u>\$ 22,237,392,597.17</u></u>

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
ANALYSIS OF REVENUE SHORTFALL RESERVE
(PRELIMINARY)
JUNE 30, 2016

Beginning Fund Balances - July 1, 2015	
Reserved for Revenue Shortfall Reserve	\$ 1,450,686,852.54
FY 2015 Agency Surplus Returned	184,908,725.77
Total Beginning Revenue Shortfall Reserve - July 1, 2015	1,635,595,578.31
FY 2016 Appropriation of Mid-Year Adjustment for Education	(204,347,430.00)
Adjusted FY 2015 Revenue Shortfall Reserve	1,431,248,148.31
Excess of Total Current Year State Treasury Receipts and Agency Surplus Returned Over Current Year Appropriation/Other Deductions (see below)	616,657,412.00
Ending Revenue Shortfall Reserve (Preliminary) - June 30, 2016	\$ 2,047,905,560.31

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)	\$ 22,237,392,597.17
Other Treasury Receipts	1,461,442.67
Total Current Year State Treasury Receipts	22,238,854,039.84
Agency Surplus Returned - Early Remittance of FY 2016 Surplus	86,038,197.16
Total Current Year State Treasury Receipts and Agency Surplus Returned	22,324,892,237.00
Current Year Appropriation/Other Deductions	
FY 2016 Appropriation (does not include appropriation for Mid-Year Adjustment itemized above)	21,714,397,053.00
Budget Adjustments (net)	(6,098,726.00)
Funds Lapsed	(63,502.00)
Total Current Year Appropriation/Other Deductions	21,708,234,825.00
Excess of Total Current Year State Treasury Receipts and Agency Surplus Returned Over Current Year Appropriation/Other Deductions	\$ 616,657,412.00

Statutory Limits/Availability	
Maximum Reserve - 15% of State General Fund Receipts (Net Revenue Collections)	\$ 3,335,608,890.00
1% of State General Fund Receipts (Net Revenue Collections) (Maximum amount of reserve available for appropriation to fund increased K-12 needs)	\$ 222,373,926.00
4% of State General Fund Receipts (Net Revenue Collections) (Governor may release reserve funds in excess of this amount for appropriation)	\$ 889,495,704.00
Current Year Reserve as a Percentage of State General Fund Receipts (Net Revenue Collections)	9.21%

This reserve 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 shall be reserved 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 the general fund 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 increased K-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 fifteen percent (15%) of the previous fiscal year's net revenue for any given fiscal year.

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 MOTOR FUEL FUNDS AVAILABLE FOR APPROPRIATION
JUNE 30, 2016

Amount Derived from Motor Fuel Taxes	
FY 2016 Motor Fuel Tax Collections	
Per Accounting Records of the Department of Revenue	
Motor Fuel Collections	\$ 1,603,101,885.24
Motor Carrier Mileage Tax	<u>11,241,193.76</u>
Total Motor Fuel and Motor Carrier Mileage Tax Receipts	1,614,343,079.00
Refunds	(9,773,601.68)
Collection Costs	<u>(8,322,045.48)</u>
Net Motor Fuel and Motor Carrier Mileage Tax Receipts	1,596,247,431.84
3% Sales Tax on Motor Fuel	<u>50,066,016.36</u>
Total FY 2016 Motor Fuel Tax Collections per Department of Revenue	1,646,313,448.20
Interest Earned on Motor Fuel Tax Funds (Per Accounting Records of OST)	<u>9,436,907.73</u>
Total FY 2016 Motor Fuel Collections	1,655,750,355.93
Motor Fuel Tax Funds on Deposit in the Guaranteed Revenue Debt Common Reserve Fund in Excess of Amount Required	<u>168,757.81</u>
Total Amount Derived from Motor Fuel Taxes	<u>1,655,919,113.74</u>
FY 2017 Original Appropriation (House Bill 751) - Motor Fuel Funds to Georgia Department of Transportation	1,660,064,000.00
Total FY 2017 Original Appropriation (House Bill 751) - Motor Fuel Funds	<u>1,660,064,000.00</u>
Total Motor Fuel Funds Available for FY 2017 Appropriation (See Below)	<u><u>\$ (4,144,886.26)</u></u>

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 2016 motor fuel collections (including motor fuel funds on deposit in the Guaranteed Revenue Debt Common Reserve Fund at June 30, 2016), and the motor fuel appropriations in the 2017 Original Appropriations Act must be appropriated as motor fuel funds during fiscal year 2017. (see Article III, Section IX, Paragraph VI of the Constitution of the State of Georgia and OCGA 50-17-23(b)(3)).

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
ANALYSIS OF RESERVE FOR LOTTERY FOR EDUCATION
PRELIMINARY
JUNE 30, 2016

Beginning Reserve for Lottery for Education - July 1, 2015	\$ <u>885,011,131.20</u>
Additions	
Lottery Proceeds Collected	1,097,567,000.00
Interest Earned	3,223,077.30
Early Remittance of FY 2016 Surplus	70,387.04
FY 2015 Agency Lottery Surplus Returned	<u>35,622,804.07</u>
Total Additions	<u>1,136,483,268.41</u>
Deductions	
FY 2016 Appropriations	1,008,098,562.00
Funds Lapsed	<u>(965,148.00)</u>
Total Deductions	<u>1,007,133,414.00</u>
 Ending Reserve For Lottery for Education (Preliminary) - June 30, 2016	 \$ <u><u>1,014,360,985.61</u></u>
Analysis of Reserve	
Restricted	
Shortfall Reserve (50% of prior year proceeds)	\$ 490,250,500.00
Unrestricted (Preliminary)	<u>524,110,485.61</u>
 Ending Reserve For Lottery for Education (Preliminary) - June 30, 2016	 \$ <u><u>1,014,360,985.61</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, 2016

Beginning Reserve for Tobacco Settlement Funds (Preliminary) - July 1, 2015	<u>\$ 24,312,570.72</u>
Additions	
Tobacco Settlements Received	137,034,756.76
Interest Earned	117,256.91
FY 2015 Agency Tobacco Surplus Returned	<u>494,971.99</u>
Total Additions	<u>137,646,985.66</u>
Deductions	
FY 2016 Appropriations	<u>138,630,751.00</u>
Ending Reserve For Tobacco Settlement Funds (Preliminary) - June 30, 2016	<u>\$ 23,328,805.38</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, 2016

<u>GUARANTEED REVENUE</u> <u>DEBT BOND ISSUE</u>	<u>AVAILABLE</u> <u>BALANCE</u> <u>JULY 1, 2015</u> BEGINNING RESERVE - JULY 1, 2015	<u>INTEREST</u> <u>EARNED</u>	<u>AVAILABLE</u> <u>BALANCE</u> <u>JUNE 30, 2016</u>	<u>HIGHEST</u> <u>ANNUAL</u> <u>DEBT SERVICE</u> <u>REQUIREMENT</u> ENDING RESERVE - JUNE 30, 2016	<u>EXCESS</u> <u>BALANCE</u> <u>JUNE 30, 2016</u>
State Road and Tollway Authority					
Series 2001/Series 2011A Refunding	\$ 29,596,500.00	\$ 92,487.78	\$ 29,688,987.78	\$ 29,596,500.00	\$ 92,487.78
Series 2003/Series 2011B Refunding	<u>24,406,750.00</u>	<u>76,270.03</u>	<u>24,483,020.03</u>	<u>24,406,750.00</u>	<u>76,270.03</u>
Total Guaranteed Revenue Debt					
Bond Issues	<u>\$ 54,003,250.00</u>	<u>\$ 168,757.81</u>	<u>\$ 54,172,007.81</u>	<u>\$ 54,003,250.00</u>	<u>\$ 168,757.81</u>

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)
DETAIL OF STATE GENERAL FUND RECEIPTS BY COLLECTING UNIT
FOR THE YEAR ENDED JUNE 30, 2016

COLLECTING UNIT

Accounting Office, State		
State Board of Accountancy	\$ 2,213,015.00	
State Ethics	165,301.50	\$ 2,378,316.50
Agriculture, Department of		
Animal Industry Fees	16,274.00	
Animal Protection Fees	655,659.00	
Consumer Protection Fees	6,713,277.05	
Entomology and Pesticides Permits	3,613,484.10	
Feed Division Fees	531,729.97	
GATE Program	818,358.87	
Miscellaneous Receipts	231,039.92	
Plant Industry Fees	1,884,400.35	
Regional Farmers Market Fees	6,502,910.76	
Small Farmers Market Fees	370,701.83	
Weights and Measures Warehouse Fees	201,528.00	21,539,363.85
Audits and Accounts, Department of		
For Federal Audit Fees		
Undistributed	2,378,065.00	
For Nursing Home Audit Fees		
Community Health, Department of	2,408,896.57	4,786,961.57
Banking and Finance, Department of		
Fees		21,400,169.75
Behavioral Health and Developmental Disabilities, Department of		
Patient Accounts		2,152,419.45
Community Health, Department of		
Exam Board Fees	5,349,765.27	
Home Health Care License	4,282,603.84	
Hospital Provider Payment	270,602,167.00	
Medical License Fees	6,363,002.72	
Miscellaneous Fees	376,552.13	
Nursing Home Provider Fees	163,523,682.00	450,497,772.96
Corrections, Department of		
Confiscated Contraband Receipts	17,781.51	
Parole Fees	1,200,776.29	
Probation Supervision Fees	7,463,167.55	
Room and Board Assessments	5,825,937.51	
Supervision Transfer Fees	29,750.27	14,537,413.13
Driver Services, Department of		
A.D.A.D. Permits	76,395.00	
Driver's License Fees	69,329,408.53	
House Bill 160 - Excessive Speeder Fees	21,577,825.68	90,983,629.21
Early Care and Learning, Department of		
Child Care Learning Center Fees	622,815.00	
Civil Penalties	92,454.46	715,269.46
General Assembly of Georgia		
Legislative Earned Fees	3.00	
Legislative Service Fees	11,680.25	
Miscellaneous	3,798.62	15,481.87
Governor, Office of the		
Office of Consumer Affairs		
Fines	71,915.09	
Motor Vehicle Arbitration Fees	322,094.32	
Professional Standards Commission		
Teachers Certification Fees	275,360.00	669,369.41

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
DETAIL OF STATE GENERAL FUND RECEIPTS BY COLLECTING UNIT
FOR THE YEAR ENDED JUNE 30, 2016

Human Services, Department of			
Child Support Recovery Program		\$ 4,599,957.61	
Civil Penalties - Child Care		11,761.94	\$ 4,611,719.55
		<hr/>	
Insurance, Office of the Commissioner of			
Business Licenses and Permits		31,753,306.09	
Fraud Account		4,214,365.00	
Non Business Licenses and Permits		4,642,494.60	
Penalty and Interest		1,479,738.92	
Safety Engineering Fees		4,903,101.08	
State Premium Tax	\$ 428,738,210.60		
Insurance Company Regulation	529,460,015.53		
Refund of Local Premium Tax	(529,498,513.04)	428,699,713.09	475,692,718.78
		<hr/>	
Investigation, Georgia Bureau of			
Bingo License Fees		13,000.00	
Fingerprint License Applications		865,983.50	
GCIC Records Check Fees		424,563.25	
Miscellaneous Receipts		8,904.07	1,312,450.82
		<hr/>	
Judicial Branch:			
Appeals, Court of			
Admission to Practice		29,420.50	
Certified Records Furnished		302.00	
Court Cost and Fees		380,003.84	
Excess Convenience Fee		5,557.35	415,283.69
		<hr/>	
Supreme Court			
Admission to Practice		21,082.79	
Certified Copies Furnished		13,215.33	
Cost in Cases Docketed		173,960.00	
Excess Convenience Fees		14,941.50	223,199.62
		<hr/>	
Labor, Department of			
Administrative Assessments			24,863,466.11
Natural Resources, Department of			
Alligator Farm Permit		350.00	
Alligator Hunting License		76,350.00	
Asbestos License Fees		361,132.54	
Boat Registration		3,719,326.95	
BUI Reinstatement Fees		3,600.00	
Car Wash Certification Fees		1,100.00	
Cast Net Licenses - Resident		6,000.00	
Catch Out Pond		944.00	
Charter Boat Fishing Licenses		2,800.00	
Coastal Marshland Shore Protection		6,650.00	
Commercial Boat Licenses		41,709.50	
Commercial Fox Preserve		2,400.00	
Commercial Quail Breeders License		2,080.00	
Crabbing License - Resident		35,068.00	
Crabbing License - Non Resident		236.00	
Dog Hunting License		34,810.00	
Fines - Environmental Protection Division		1,422,107.16	
Fines - Game and Fish Division		5,000.00	
Fur Dealers License Agent		305.00	
Fur Dealers License - Resident		535.00	
Fur Trappers License - Resident		44,970.00	
Fur Trappers License - Non Resident		8,060.00	
Game Holding Permit		520.00	
Hazardous Waste Superfund		899,106.14	
Historic Preservation Application Fees		184,342.69	
Hunting and Fishing Licenses		21,037,604.75	
Land Disturbance Fees		2,073,352.58	
Lifetime License - Non Resident		12,000.00	
Lifetime License - Senior Discount		125,685.00	
Lifetime License - Shooting		4,425.00	
Lifetime License - Veterans		74,400.00	
Lifetime Sportsman License Type A - Adult		502,500.00	

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
DETAIL OF STATE GENERAL FUND RECEIPTS BY COLLECTING UNIT
FOR THE YEAR ENDED JUNE 30, 2016

Natural Resources, Department of (continued)			
Lifetime Sportsman License Type I - Infant		\$	372,200.00
Lifetime Sportsman License Type Y - Youth			330,050.00
Marina Pier Licenses			400.00
Special Purpose Exportation Permit			8,750.00
Residential Operating Commercial Shooting Preserve			20,060.00
Residential Operating Private Shooting Preserve			6,690.00
Sales of Confiscated Fire Arms			5,750.00
Salt Water Bait Dealers License - Resident			850.00
Salt Water Fishing Guide - Resident			3,525.00
Salt Water Fishing Guide - Nonresident			850.00
Salt Water Fishing Guide - Customer Resident			21,200.00
Salt Water Fishing Guide - Customer Nonresident			1,600.00
Salt Water Fishing Guide - Unlimited Customer Resident			3,200.00
Scientific Collectors Permit			14,220.00
Scrap Tire			6,885,483.29
Shrimp Seizure			4,000.00
Soft Shell Crab Dealer			80.00
Solid Waste Fees			9,264,539.90
State Federal Falconry Permit			2,276.00
Surface Water Permit Fees			12,500.00
Tax Credit Donation			73,700.00
Taxidermist License - Resident			19,500.00
Taxidermist License - Non-Resident			795.00
Title III Hazardous Substance Fee			633,076.18
Water Well License Renewal			78,450.00
Wild Animal Exhibit Permit			6,372.00
Wild Animal Dealer License			31,152.00
		\$	48,490,739.68
Properties Commission, State			
Rental and Sale of Property			9,377,806.44
Public Health, Department of			
Central Laboratory Fees			7,641,644.44
Tanning Fees			44,380.00
Vital Record Fees			2,855,702.20
Paramedic Certification Fees			766,539.72
			11,308,266.36
Public Safety, Department of			
Other Fees			234,985.56
Transportation Services			73,634.08
Peace Officers Administration Fees			683,970.78
Overweight Citations			5,491,394.16
			6,483,984.58
Public Service Commission			
Civil Penalties - Utilities			842,211.82
Integrated Resource Planning Cost			259,622.00
			1,101,833.82
Revenue, Department of			
Net Taxes:			
Income Tax - Individual	\$	12,808,046,117.45	
Refunds		(2,368,512,449.84)	\$ 10,439,533,667.61
Income Tax - Corporate		1,190,031,561.86	
Refunds		(209,029,226.05)	981,002,335.81
Sales and Use Tax - General		5,599,439,238.76	
Refunds		(119,243,079.90)	5,480,196,158.86
Motor Fuel			
Excise and Motor Carrier Mileage Tax		1,614,637,614.72	
Refunds		(9,675,866.32)	1,604,961,748.40
Prepaid State Tax (Second Motor Fuel Tax)			50,066,016.36
Tobacco Taxes		219,887,100.22	
Refunds		(16,687.72)	219,870,412.50
Alcoholic Beverages Tax			63,555,544.37
Malt Beverage			88,082,504.31
Wine			38,898,342.57
Estate Tax			
Refunds			(414,375.72)
Revenue, Department of (continued)			
Property Tax		14,471,183.18	
Refunds		(392,758.21)	14,078,424.97
Motor Vehicle License Tax		386,698,390.59	
Refunds		(18,693,322.53)	368,005,068.06
Title ad valorem Tax			939,049,156.10
			20,286,885,004.20

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
DETAIL OF STATE GENERAL FUND RECEIPTS BY COLLECTING UNIT
FOR THE YEAR ENDED JUNE 30, 2016

Interest, Fees and Sales:					
Alcoholic Beverages Licenses and Fees	\$	4,519,801.11			
Refunds		<u>(79,411.38)</u>	\$	4,440,389.73	
Costs of Collections					
Real Estate Transfer Tax		142,369.51			
Sales Tax					
Education Local Option		16,702,176.62			
Homestead Option		1,253,787.86			
Local Option		13,910,699.20			
MARTA		4,140,197.22			
Special Purpose		<u>11,951,863.59</u>		48,101,094.00	
Coin Operated Amusement Fee Refunds				(4,025.00)	
Fees on Contracts		(15,156.72)			
Refunds		<u>(30.00)</u>		(15,186.72)	
Fireworks Excise Tax				927,751.06	
Interest				89,886,392.04	
Penalties				66,165,545.72	
Penalties and Interest on Fi Fa				120,078.44	
Public Service Corporation Assessments				1,033,046.21	
Tobacco Licenses and Fees		343,632.71			
Refunds		<u>(493.00)</u>		343,139.71	
Transportation Fees		160,424,138.32			
Refunds		<u>(99,835.70)</u>		160,324,302.62	
Unclaimed Property		178,444,599.40			
Refunds		<u>(19,628,792.08)</u>		158,815,807.32	
Undistributed				<u>(2,185,156.68)</u>	
			\$	527,953,178.45	\$ 20,814,838,182.65
Secretary of State					
Boxing Commission				41,295.40	
Corporations				51,050,245.21	
Elections				240,346.86	
GA Laws				7,908.20	
Professional Examinations				18,105,171.90	
Real Estate				3,746,351.80	
Securities				<u>11,629,565.98</u>	84,820,885.35
Student Finance Commission, Georgia					
Georgia Non-Public Post-Secondary Education Commission					
Application and Renewal Fees				1,321,399.97	
Sale of Publications				<u>21,364.13</u>	1,342,764.10
Superior Court Clerks' Cooperative Authority					
Drivers' Education and Training				3,313,536.33	
Indigent Defense Fund				37,756,235.82	
Interest Income				16,858.23	
Judicial Operations Fee				17,709,370.70	
Peace Officers and Prosecutors Training Fund				23,494,948.76	
Senate Bill 218 Collections				1,298,294.39	
State Children's Trust Fund				<u>1,358,379.89</u>	84,947,624.12
Transportation, Department of					
Operating Licenses for Airports					12,600.00
Unpermitted Red Light Camera					6,450.00
Treasurer, Office of the State					
Anonymous Campaign Contributions				60.00	
Dividends on Stock				4,825.03	
911 Fees				438,585.11	
Interest Earned (Net of Bank Charges)					
State General Funds		19,177,369.16			
Motor Fuel Tax Funds		<u>9,436,907.73</u>		28,614,276.89	
Legal Settlement				840,912.74	
Miscellaneous				<u>5,916,291.58</u>	35,814,951.35
Workers' Compensation, State Board of					
Assessments				21,304,954.50	
No Dependent Death Cases				190,000.00	
Penalty Fines				<u>556,548.49</u>	22,051,502.99
Total State General Fund Receipts			\$	<u>22,237,392,597.17</u>	

STATE OF GEORGIA
GENERAL FUND (STATUTORY BASIS)
LEGISLATIVE APPROPRIATION AND ALLOTMENTS TO SPENDING UNITS
FOR THE YEAR ENDED JUNE 30, 2016

	Appropriation for Fiscal Year 2016		
	Legislative Appropriation	Budget Adjustments	Funds Lapsed
Legislative Branch			
General Assembly of Georgia			
Georgia Senate	\$ 10,770,129.00	\$ -	\$ -
Georgia House of Representatives	18,967,403.00	-	-
Georgia General Assembly Joint Offices	10,551,249.00	-	-
Audits and Accounts, Department of	34,996,736.00	-	(20,000.00)
Judicial Branch			
Appeals, Court of	18,160,948.00	-	-
Judicial Council	14,414,124.00	-	-
Juvenile Courts	7,606,988.00	-	-
Prosecuting Attorneys	71,451,326.00	-	-
Superior Courts	69,144,648.00	-	-
Supreme Court	10,359,796.00	-	-
Executive Branch			
Accounting Office, State	7,703,886.00	-	-
Administrative Services, Department of	5,270,953.00	-	-
Agriculture, Department of	46,342,725.00	-	-
Banking and Finance, Department of	11,906,800.00	-	-
Behavioral Health and Developmental Disabilities, Department of	988,483,513.00	-	-
Community Affairs, Department of	90,091,248.00	-	-
Community Health, Department of	3,210,882,768.00	(6,098,726.00)	-
Community Supervision, Department of	34,755,896.00	-	-
Corrections, Department of	1,168,554,593.00	-	-
Defense, Department of	11,644,290.00	-	-
Driver Services, Department of	67,106,797.00	-	-
Early Care and Learning, Department of	376,823,060.00	-	-
Economic Development, Department of	31,674,872.00	-	-
Education, Department of	8,614,600,028.00	-	-
Employees' Retirement System	30,579,930.00	-	-
Forestry Commission, Georgia	35,318,388.00	-	-
Governor, Office of the	67,758,185.00	-	-
Human Services, Department of	647,117,615.00	-	-
Insurance, Office of the Commissioner of	19,899,993.00	-	-
Investigation, Georgia Bureau of	121,049,990.00	-	-
Juvenile Justice, Department of	311,049,120.00	-	-
Labor, Department of	13,191,777.00	-	-
Law, Department of	26,943,935.00	-	-
Natural Resources, Department of	106,619,618.00	-	-
Pardons and Paroles, State Board of	45,611,612.00	-	-
Public Defender Standards Council, Georgia	51,326,677.00	-	-
Public Health, Department of	241,062,856.00	-	-
Public Safety, Department of	144,668,193.00	-	-
Public Service Commission	8,483,225.00	-	-
Regents, University System of Georgia	2,025,395,691.00	-	-
Revenue, Department of	196,207,246.00	-	-
Secretary of State	24,316,329.00	-	-
Student Finance Commission, Georgia	768,247,894.00	-	(965,148.00)
Teachers' Retirement System	317,000.00	-	(43,500.00)
Technical College System of Georgia	340,025,630.00	-	(2.00)
Transportation, Department of	1,649,250,709.00	-	-
Veterans Service, Department of	20,966,298.00	-	-
Workers' Compensation, State Board of	22,319,947.00	-	-
General Obligation Debt Sinking Fund	1,215,481,162.00	-	-
Other			
Georgia Ports Authority	-	-	-
Other	-	-	-
Total	\$ 23,065,473,796.00	\$ (6,098,726.00)	\$ (1,028,650.00)

Net Appropriation	Allotments				
	Balance Due Spending Unit July 1, 2015	Cash Allotments Drawn	Funds Returned by Spending Unit	Surplus Lapsed	Balance June 30, 2016
\$ 10,770,129.00	\$ 39,152.08	\$ 8,481,321.42	\$ -	\$ (1,031,349.62)	\$ 1,296,610.04
18,967,403.00	3,436,475.52	18,112,974.39	-	(1,898,793.54)	2,392,110.59
10,551,249.00	2,370,693.40	9,307,931.84	-	(1,708,315.47)	1,905,695.09
34,976,736.00	408,782.70	34,318,501.92	56,723.76	(56,723.76)	1,067,016.78
18,160,948.00	226,763.31	18,249,755.37	-	(384.77)	137,571.17
14,414,124.00	770,702.20	14,049,672.10	-	(93,301.05)	1,041,853.05
7,606,988.00	-	7,489,702.44	-	(117,285.56)	-
71,451,326.00	-	70,998,128.16	-	(159,068.17)	294,129.67
69,144,648.00	1,900,411.63	69,723,241.44	-	(16,210.26)	1,305,607.93
10,359,796.00	307,858.40	10,056,113.28	-	(0.65)	611,540.47
7,703,886.00	1,087,063.79	7,761,404.69	178,318.57	(178,318.57)	1,029,545.10
5,270,953.00	673,856.41	4,858,601.37	228,743.72	(228,743.72)	1,086,208.04
46,342,725.00	290,282.76	45,288,032.59	76,646.24	(601,362.48)	820,258.93
11,906,800.00	348,028.59	11,757,066.18	36,021.93	(36,021.93)	497,762.41
988,483,513.00	145,360,630.71	1,003,535,788.05	-	(10,901,061.38)	119,407,294.28
90,091,248.00	7,802.53	49,572,297.74	-	(31,755.62)	40,494,997.17
3,204,784,042.00	96,070,453.46	3,022,617,513.49	74,760,768.00	(216,801,114.69)	136,196,635.28
34,755,896.00	-	30,133,000.00	-	-	4,622,896.00
1,168,554,593.00	63,276,824.78	1,176,516,732.22	-	(1,294,311.19)	54,020,374.37
11,644,290.00	84,100.93	10,866,019.18	-	(51,247.97)	811,123.78
67,106,797.00	5,455,639.24	66,441,036.99	-	(160,240.09)	5,961,159.16
376,823,060.00	6,992,530.23	370,300,515.74	-	(2,470,671.01)	11,044,403.48
31,674,872.00	1,764,820.33	29,994,488.36	-	(37,469.20)	3,407,734.77
8,614,600,028.00	51,204,021.62	8,613,965,246.40	-	(4,874,727.05)	46,964,076.17
30,579,930.00	-	30,579,930.00	-	-	-
35,318,388.00	1,399,125.67	34,686,807.37	-	(23,368.97)	2,007,337.33
67,758,185.00	35,627,913.11	62,160,325.95	-	(2,938,229.75)	38,287,542.41
647,117,615.00	657,395.78	645,134,695.56	-	(2,861,124.89)	(220,809.67)
19,899,993.00	608,672.86	20,009,413.07	-	(95,553.78)	403,699.01
121,049,990.00	1,756,806.24	117,339,378.56	-	(2,895,698.68)	2,571,719.00
311,049,120.00	8,287,274.77	310,777,451.68	-	(3,292,982.96)	5,265,960.13
13,191,777.00	0.00	13,191,777.00	100,240.01	(100,240.01)	-
26,943,935.00	188,720.59	26,653,121.96	5,244.68	(103,154.76)	381,623.55
106,619,618.00	13,634,082.60	114,700,625.39	-	(976,594.58)	4,576,480.63
45,611,612.00	1,728,028.71	46,087,897.38	1,057,712.10	(1,057,712.10)	1,251,743.33
51,326,677.00	1,823,464.39	50,677,293.38	-	(37,489.75)	2,435,358.26
241,062,856.00	100,758.15	238,141,590.72	-	(1,922,059.26)	1,099,964.17
144,668,193.00	7,462,104.43	142,480,918.35	-	(284,196.36)	9,365,182.72
8,483,225.00	462,677.71	8,159,896.35	-	(313.54)	785,692.82
2,025,395,691.00	-	2,022,898,744.79	-	(2,496,946.21)	-
196,207,246.00	11,618,090.93	182,202,550.29	-	(2,029,206.63)	23,593,580.01
24,316,329.00	62,255.49	24,248,332.86	-	(130,251.63)	-
767,282,746.00	34,085,093.93	726,298,873.00	92,146.68	(33,314,667.18)	41,846,446.43
273,500.00	-	273,500.00	12,200.00	(12,200.00)	-
340,025,628.00	3,640,264.16	342,641,837.27	-	(183,033.82)	841,021.07
1,649,250,709.00	491,275,407.12	1,452,506,574.07	-	(1,326,458.34)	686,693,083.71
20,966,298.00	-	20,733,211.33	-	(233,086.67)	-
22,319,947.00	735,519.27	21,972,555.56	4,152,893.00	(4,254,163.12)	981,640.59
1,215,481,162.00	99,596,110.49	1,178,333,923.51	-	(1,289,121.00)	135,454,227.98
-	-	-	2,388,188.00	(2,388,188.00)	-
-	-	-	0.06	(0.06)	-
<u>\$ 23,058,346,420.00</u>	<u>\$ 1,096,826,661.02</u>	<u>\$ 22,537,286,310.76</u>	<u>\$ 83,145,846.75</u>	<u>\$ (306,994,519.80)</u>	<u>\$ 1,394,038,097.21</u>