

## I 지역통합재정통계 개요(요약)

- 지역통합재정통계 : 지방자치단체 및 지방공공기관을 포괄한 지역의 종합적 재정상황을 나타낼 수 있는 지역재정통합통계를 결산기준으로 산출
  - 지방자치단체 : 23개 회계(일반회계 1, 기타특별회계 10, 공기업특별회계 3, 기금 9)
  - 지방공공기관 : 6개 기관(공사 1, 출자기관 2, 출연기관 3)
- 지역통합 재정규모 : 지방자치단체 및 지방공공기관 각각의 세입세출을 합한 수치(총계)에서 부문별·부문간 내부거래를 제외한 순계 산출
  - 세 입 : 1,795,801,988,588원
  - 세 출 : 1,362,590,190,904원
  - 결산잉여금 : 433,211,797,684원
- 지역통합 재정상태 : 지방자치단체 및 지방공공기관 각각의 재무제표(자산, 부채)를 합산하여 부문별·부문간 내부거래를 제외한 통합재정상태표(부채) 산출
  - 자 산 : 7,472,958,804,835원
  - 부 채 : 414,421,139,633원
  - 부채 / 자산 : 5.55%

### □ 지역통합재정상황

회계연도(2017년)							(단위 : 원)
구분	대상회계/ 기관수	세입 (A)	세출 (B)	결산잉여금 (A-B)	자산 (C)	부채 (D)	부채/자산 (D/C,%)
계(=a+b-A)	29	1,795,801,988,588	1,362,590,190,904	433,211,797,684	7,472,958,804,835	414,421,139,633	5.55 %
지방자치단체(a)	23	1,650,130,963,905	1,276,733,492,290	373,397,471,615	7,366,963,783,725	367,656,684,067	4.99 %
지방공공기관(b)	6	236,884,022,057	177,069,695,988	59,814,326,069	217,722,478,297	90,254,191,803	41.45 %
내부거래A(A)		91,212,997,374	91,212,997,374	0	111,727,457,187	43,489,736,237	38.92 %

□ 지역통합재정규모

○ 세입의 자원별 분류

회계연도(2017년) (단위 : 원)				
구분	계 (=a+b-A)	지방자치단체 (a)	지방공공기관 (b)	내부거래A (A)
세입결산 계(=a+b+c)	1,795,801,988,588	1,650,130,963,905	236,884,022,057	91,212,997,374
자체수입(a)	637,327,741,008	551,759,384,329	136,702,629,653	51,134,272,974
이전수입(b)	709,372,343,952	705,721,192,050	43,729,876,302	40,078,724,400
보전수입 및 내부거래(c)	449,101,903,628	392,650,387,526	56,451,516,102	0

○ 세출의 성질별 분류

회계연도(2017년) (단위 : 원)								
구분	계	인건비	물건비	경상이전	자본지출	용자 및 출자	보전재원	예비비 및 기타
세출결산 계(=a+b-A)	1,362,590,190,904	146,668,142,128	218,502,644,191	531,998,608,794	366,646,421,565	44,880,200	89,121,757,272	9,667,736,754
지방자치단체(a)	1,276,733,492,290	115,802,444,470	80,784,884,072	599,732,223,955	381,688,730,011	44,880,200	89,121,757,272	9,558,572,310
지방공공기관(b)	177,069,695,988	30,865,697,658	137,717,760,119	4,535,930,293	3,841,143,474	0	0	109,164,444
내부거래A(A)	91,212,997,374	0	0	72,329,545,454	18,883,451,920	0	0	0

## ○ 세출의 기능별 분류

회계연도(2017년)				(단위 : 원)
구분	계(=a+b-A)	지방자치단체(a)	지방공공기관(b)	내부거래A(A)
세출결산 계	1,362,590,190,904	1,276,733,492,290	177,069,695,988	91,212,997,374
일반공공행정	93,884,022,470	133,909,081,654	0	40,025,059,184
공공질서및안전	17,664,772,211	17,664,772,211	0	0
교육	29,285,120,750	29,304,717,290	0	19,596,540
문화및관광	44,650,696,606	73,013,912,766	282,137,570	28,645,353,730
환경보호	175,908,587,330	175,908,587,330	0	0
사회복지	342,134,138,716	360,482,784,386	444,061,330	18,792,707,000
보건	22,655,931,604	23,649,589,604	0	993,658,000
농림해양수산	72,700,954,622	72,700,954,622	0	0
산업·중소기업	82,998,902,352	26,831,883,182	58,807,648,170	2,640,629,000
수송 및 교통	168,238,528,632	168,238,528,632	0	0
국토및지역개발	133,899,180,241	62,195,704,386	71,799,469,775	95,993,920
과학기술	0	0	0	0
예비비	0	0	0	0
인력운영비	126,279,769,593	107,718,431,590	18,561,338,003	0
기본운영경비 등	52,289,585,777	25,114,544,637	27,175,041,140	0

## ○ 지역통합재정상황 활용지표

회계연도(2017년)					(단위 : 원, %)
구분		계(=a+b-A)	지방자치단체(a)	지방공공기관(b)	내부거래A(A)
재 정 규 모  활 용 지 표	■ 인건비결산액/세입결산액	8.04 %	7.02 %	12.03 %	0.00 %
	■ 인건비결산액/자체수입	22.64 %	20.99 %	20.85 %	0.00 %
	■ 행사관련경비/세출결산액	0.86 %	0.71 %	1.62 %	0.22 %
	■ 업무추진비/세출결산액	0.11 %	0.11 %	0.12 %	0.00 %
	<b>세입결산액 계</b>	<b>1,795,801,988,588</b>	<b>1,650,130,963,905</b>	<b>236,884,022,057</b>	<b>91,212,997,374</b>
	자체수입	637,327,741,008	551,759,384,329	136,702,629,653	51,134,272,974
	<b>세출결산액 계</b>	<b>1,362,590,190,904</b>	<b>1,276,733,492,290</b>	<b>177,069,695,988</b>	<b>91,212,997,374</b>
	인건비결산액	144,304,740,128	115,802,444,470	28,502,295,658	0
	행사관련경비	11,782,750,332	9,114,433,984	2,872,033,078	203,716,730
	업무추진비	1,554,345,748	1,350,200,590	204,145,158	0
재 정 상 태  활 용 지 표	■ 부채/자산	5.55 %	4.99 %	41.45 %	38.92 %
	■ 부채/환금자산	64.86 %	74.05 %	63.35 %	0.00 %
	■ 차입부채/재정자금	30.86 %	34.54 %	15.24 %	0.00 %
	<b>자산</b>	<b>7,472,958,804,835</b>	<b>7,366,963,783,725</b>	<b>217,722,478,297</b>	<b>111,727,457,187</b>
	<b>부채</b>	<b>414,421,139,633</b>	<b>367,656,684,067</b>	<b>90,254,191,803</b>	<b>43,489,736,237</b>
	<b>환금자산</b> <small>((유동자산-기타유동자산+일반미수금)+장기 금융상품+(장기대여금-확자금위탁대여금)+기타투자자산)</small>	<b>638,966,370,726</b>	<b>496,503,904,301</b>	<b>142,462,466,425</b>	<b>0</b>
	<b>재정자금</b> <small>(현금및현금성자산+장·단기금융상품)</small>	<b>495,921,639,131</b>	<b>401,331,448,887</b>	<b>94,590,190,244</b>	<b>0</b>
	<b>차입부채</b> <small>(장기차입부채+유동성장기차입부채)</small>	<b>153,053,978,414</b>	<b>138,635,200,020</b>	<b>14,418,778,394</b>	<b>0</b>

□ 부문별 재정상황

○ 지방자치단체

회계연도(2017년)						(단위 : 원)
항목구분	계 (=a+b+c+d-e)	일반회계(a)	기타특별회계(b)	공기업특별회계(c)	기금(d)	회계·기금간 내부거래(e)
세입결산 계(A)	1,650,130,963,905	1,369,058,145,456	84,627,608,982	241,417,604,935	35,804,186,532	80,776,582,000
세출결산 계(B)	1,276,733,492,290	1,139,889,552,738	59,091,204,318	122,904,952,602	35,624,364,632	80,776,582,000
결산상잉여금(A-B)	373,397,471,615	229,168,592,718	25,536,404,664	118,512,652,333	179,821,900	0
자산(C)	7,366,963,783,725	6,157,101,045,206	132,072,140,425	1,073,184,234,897	33,078,895,197	28,472,532,000
부채(D)	367,656,684,067	168,474,943,291	90,224,513	199,055,297,633	36,218,630	0
부채/자산비율(D/C, %)	4.99 %	2.74 %	0.07 %	18.55 %	0.11 %	0.00 %

## ○ 지방공공기관

회계연도(2017)											(단위 : 원)
항목구분	계 (=A+B+C-ℓ)	지방공사		출자기관			출연기관				기관간 내부거래 (ℓ)
		소계(A)	김해시 도시개발공사	소계(B)	(주)김해 테크노밸리	김해대동 첨단산업단지(주)	소계(C)	김해문화재단	김해산업진흥 의생명융합재단	김해시 복지재단	
세입결산 계(A)	236,884,022,057	118,702,253,041	118,702,253,041	59,212,587,290	59,204,541,923	8,045,367	58,969,181,726	28,014,759,119	16,792,735,214	14,161,687,393	0
세출결산 계(B)	177,069,695,988	73,057,596,173	73,057,596,173	61,213,684,985	60,709,117,318	504,567,667	42,798,414,830	24,089,088,512	4,820,610,737	13,888,715,581	0
결산상잉여금 (A-B)	59,814,326,069	45,644,656,868	45,644,656,868	-2,001,097,695	-1,504,575,395	-496,522,300	16,170,766,896	3,925,670,607	11,972,124,477	272,971,812	0
자산(C)	217,722,478,297	112,518,615,384	112,518,615,384	67,000,488,334	45,512,594,031	21,487,894,303	38,203,374,579	13,326,247,237	23,538,090,030	1,339,037,312	0
부채(D)	90,254,191,803	44,479,304,086	44,479,304,086	43,993,823,355	26,424,656,983	17,569,166,372	1,781,064,362	634,309,789	252,650,039	894,104,534	0
부채/자산비율 (D/C,%)	41.45	39.53	39.53	65.66	58.06	81.76	4.66	4.76	1.07	66.77	0

□ 내부거래 현황표

회계연도(2017) <span style="float: right;">(단위 : 원)</span>				
내부거래 유형	세출 (준 회계·기관)	세출 (받은 회계·기관)	자산	부채·순자산
①지방자치단체(회계·기금간)	80,776,582,000	80,776,582,000	28,472,532,000	28,472,532,000
②지방자치단체-지방공공기관간 (내부거래A)	91,212,997,374	91,212,997,374	111,727,457,187	111,727,457,187
계	171,989,579,374	171,989,579,374	140,199,989,187	140,199,989,187

## II 지역통합재정통계 세부내용

### 1. 지역통합재정통계 작성기관 현황

기관명	2017년		2016년	증감내역	
	개수 (A)	회계·기관명	개수 (B)	개수 (=A-B)	신설·폐지 (회계·기관명)
계	29		30	-1	
◆ 지방자치단체 소계	23		23	0	
- 일반회계	1	일반회계	1	0	
- 기타특별회계	10	주택사업, 폐기물처리시설, 기반시설부담구역, 의료급여, 도시철도, 지하수, 농공지구조성, 공영개발, 수질개선, 기반시설	10	0	
- 공기업특별회계	3	상수도사업, 하수도사업, 공영개발사업	3	0	
- 기금	9	사회복지기금, 옥외광고물정비기금, 식품진흥기금, 폐기물처리시설주변주민 지원기금, 농어촌발전기금, 중소기업육성기금, 재난관리기금, 양성평등기금, 저소득주민생활안정기금	9	0	
◆ 지방공공기관 소계	6		7	-1	
- 지방공사	1	김해시도시개발공사	1	0	
- 출자기관	2	(주)김해테크노밸리, 김해대동첨단산업단지(주)	3	-1	부산김해경전철운영(주) 청산 (청산종결일 : 2017.9.25)
- 출연기관	3	김해산업진흥의생명융합재단, 김해문화재단, 김해시복지재단	3	0	



## 2. 지역통합재정규모

### 2-1. 지역통합재정규모(세입)

회계연도(2017) <span style="float: right;">(단위 : 원)</span>															
구분	계(①=②-㉔)	지방정부													
		지방정부 계 (②=a+g-m)	지방자치단체						지방공공기관						내부거래A (m)
			소계 (a=b+c+d+e-f)	일반회계 (b)	기타특별회계 (c)	공기업특별회계 (d)	기금 (e)	회계기금간 내부거래(f)	소계 (g=h+i+j+k-l)	지방공사 (h)	출자기관 (i)	출연기관 (k)	기관간 내부거래 (l)		
<b>세입결산 계 (=a+b+c)</b>	<b>1,795,801,988,588</b>	<b>1,795,801,988,588</b>	<b>1,650,130,963,905</b>	<b>1,369,058,145,456</b>	<b>84,627,608,982</b>	<b>241,417,604,935</b>	<b>35,804,186,532</b>	<b>80,776,582,000</b>	<b>236,884,022,057</b>	<b>118,702,253,041</b>	<b>59,212,587,290</b>	<b>58,969,181,726</b>	<b>0</b>	<b>91,212,997,374</b>	
<b>자체수입(a)</b>	<b>637,327,741,008</b>	<b>637,327,741,008</b>	<b>551,759,384,329</b>	<b>408,855,594,730</b>	<b>5,901,496,830</b>	<b>135,332,885,958</b>	<b>1,669,406,811</b>	<b>0</b>	<b>136,702,629,653</b>	<b>66,675,337,071</b>	<b>59,212,587,290</b>	<b>10,814,705,292</b>	<b>0</b>	<b>51,134,272,974</b>	
지방세	339,820,552,710	339,820,552,710	339,820,552,710	339,820,552,710	0	0	0	0	0	0	0	0	0	0	
세외수입	211,938,831,619	211,938,831,619	211,938,831,619	69,035,042,020	5,901,496,830	135,332,885,958	1,669,406,811	0	0	0	0	0	0	0	
사업수입	83,026,997,697	83,026,997,697	0	0	0	0	0	0	134,161,270,671	66,448,279,054	57,734,414,379	9,978,577,238	0	51,134,272,974	
기타	2,541,358,982	2,541,358,982	0	0	0	0	0	0	2,541,358,982	227,058,017	1,478,172,911	836,128,054	0	0	
<b>이전수입(b)</b>	<b>709,372,343,952</b>	<b>709,372,343,952</b>	<b>705,721,192,050</b>	<b>660,035,217,450</b>	<b>10,199,534,600</b>	<b>34,990,240,000</b>	<b>496,200,000</b>	<b>0</b>	<b>43,729,876,302</b>	<b>2,863,238,130</b>	<b>0</b>	<b>40,866,638,172</b>	<b>0</b>	<b>4,008,724,400</b>	
국가지원금 (국고보조금 등)	494,460,338,310	494,460,338,310	491,601,001,220	446,577,040,620	10,054,960,600	34,969,000,000	0	0	2,859,337,090	0	0	2,859,337,090	0	0	
자치단체 지원금 (시·도비보조금 등)	214,912,005,642	214,912,005,642	214,120,190,830	213,458,176,830	144,574,000	21,240,000	496,200,000	0	40,870,539,212	2,863,238,130	0	38,007,301,082	0	4,008,724,400	
기타 지원금	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>보전수입 및 내부거래(c)</b>	<b>449,101,903,628</b>	<b>449,101,903,628</b>	<b>392,650,387,526</b>	<b>300,167,333,276</b>	<b>68,526,577,552</b>	<b>71,094,478,977</b>	<b>33,638,579,721</b>	<b>80,776,582,000</b>	<b>56,451,516,102</b>	<b>49,163,677,840</b>	<b>0</b>	<b>7,287,838,262</b>	<b>0</b>	<b>0</b>	
잉여금	162,882,835,201	162,882,835,201	147,772,942,939	75,418,000,670	23,433,264,092	48,921,678,177	0	0	15,109,892,262	7,822,054,000	0	7,287,838,262	0	0	
전년도이월금	179,621,486,706	179,621,486,706	138,279,862,866	124,400,600,606	98,535,460	13,780,726,800	0	0	41,341,623,840	41,341,623,840	0	0	0	0	
차입금수입 (지방채 등)	80,814,000,000	80,814,000,000	80,814,000,000	80,814,000,000	0	0	0	0	0	0	0	0	0	0	
융자금 원금수입	31,439,310	31,439,310	31,439,310	0	0	0	31,439,310	0	0	0	0	0	0	0	
전입금	0	0	0	19,534,732,000	44,994,778,000	8,392,074,000	7,854,998,000	80,776,582,000	0	0	0	0	0	0	
예탁금 및 예수금	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
기타	25,752,142,411	25,752,142,411	25,752,142,411	0	0	0	25,752,142,411	0	0	0	0	0	0	0	

## 2-2. 지역통합재정규모(세출-성질·기능별 분류)

회계연도(2017)															(단위 : 원)	
구분	계(①-②-ㄱ)	지방정부														
		지방정부 계 (②=a+g-m)	지방자치단체					지방공공기관					내부거래A (m)			
			소계 (a=b+c+d+e-f)	일반회계(b)	기타특별회계 (c)	공기업특별회계 (d)	기금(e)	회계기간 내부거래(f)	소계 (g=h+i+j+k-l)	지방공사(h)	출자기관(j)	출연기관(k)		기관간 내부거래 (l)		
세출결산 구분별 세출	세출결산 계	1,362,590,190,904	1,362,590,190,904	1,276,733,492,290	1,139,889,552,738	59,091,204,318	122,904,952,602	35,624,364,632	80,776,582,000	177,069,695,988	73,057,586,173	61,213,684,985	42,798,414,880	0	91,212,997,374	
	인건비	146,668,142,128	146,668,142,128	115,802,444,470	107,987,091,520	214,609,630	7,531,895,680	68,847,640	0	30,865,697,658	12,842,239,385	616,571,313	17,406,886,960	0	0	
	물건비	218,502,644,191	218,502,644,191	80,784,884,072	64,382,347,561	384,572,028	15,814,061,543	203,902,940	0	137,717,760,119	58,188,794,748	60,468,245,170	19,060,720,201	0	0	
	경상이전	531,938,608,794	531,938,608,794	599,732,223,955	585,753,899,676	5,152,698,860	4,026,410,059	4,799,215,360	0	4,535,930,293	271,196,920	128,866,558	4,135,866,815	0	72,329,545,454	
	자본지출	366,646,421,565	366,646,421,565	381,688,730,011	263,541,970,781	40,608,418,850	75,005,374,720	2,532,965,660	0	3,841,143,474	1,755,365,120	0	2,085,778,354	0	18,883,451,920	
	융자 및 출자	44,880,200	44,880,200	44,880,200	0	0	0	44,880,200	0	0	0	0	0	0	0	0
	보전재원	89,121,757,272	89,121,757,272	89,121,757,272	58,787,780,000	2,400,000,000	0	27,933,977,272	0	0	0	0	0	0	0	0
	내부거래	0	0	0	53,398,719,000	9,536,215,000	17,841,648,000	0	80,776,582,000	0	0	0	0	0	0	0
	예비비 및 기타	9,667,736,754	9,667,736,754	9,558,572,310	6,037,744,200	794,689,950	2,685,562,600	40,575,560	0	109,164,444	0	1,944	109,162,500	0	0	
	기능별 구분	세출결산 계	1,362,590,190,904	1,362,590,190,904	1,276,733,492,290	1,139,889,552,738	59,091,204,318	122,904,952,602	35,624,364,632	80,776,582,000	177,069,695,988	73,057,586,173	61,213,684,985	42,798,414,880	0	91,212,997,374
일반공공행정		93,884,022,470	93,884,022,470	133,909,081,654	133,909,081,654	0	0	0	0	0	0	0	0	0	40,025,059,184	
공공질서및안전		17,664,772,211	17,664,772,211	17,664,772,211	12,732,644,590	0	0	7,582,125,621	2,649,998,000	0	0	0	0	0	0	
교육		29,285,120,750	29,285,120,750	29,304,717,290	29,304,717,290	0	0	0	0	0	0	0	0	0	19,596,540	
문화및관광		44,650,696,606	44,650,696,606	73,013,912,766	73,013,912,766	0	0	0	0	282,137,570	0	0	282,137,570	0	28,645,353,730	
환경보호		175,908,587,330	175,908,587,330	175,908,587,330	79,139,363,221	10,238,393,968	113,957,294,707	675,341,434	28,101,806,000	0	0	0	0	0	0	
사회복지		342,134,138,716	342,134,138,716	360,482,784,386	353,341,608,292	5,053,372,620	0	6,495,397,474	4,407,594,000	444,061,330	0	0	444,061,330	0	18,792,707,000	
보건		22,655,931,604	22,655,931,604	23,649,589,604	22,823,233,230	0	0	826,356,374	0	0	0	0	0	0	993,658,000	
농림해양수산		72,700,954,622	72,700,954,622	72,700,954,622	66,992,113,434	0	0	5,708,841,188	0	0	0	0	0	0	0	
산업·중소기업		82,998,902,352	82,998,902,352	26,831,883,182	21,287,387,372	0	0	10,544,495,810	5,000,000,000	58,807,648,170	0	58,744,220,170	63,428,000	0	2,640,629,000	
수송 및 교통		168,238,528,632	168,238,528,632	168,238,528,632	165,941,969,082	42,913,743,550	0	0	40,617,184,000	0	0	0	0	0	0	
국토및지역개발		133,899,180,241	133,899,180,241	62,195,704,386	57,577,944,655	811,412,000	14,541,000	3,791,806,731	0	71,799,469,775	71,799,469,775	0	0	0	95,993,920	
과학기술		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
예비비		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
인력운영비		126,279,769,593	126,279,769,593	107,718,431,590	100,710,196,680	74,282,180	6,933,952,730	0	0	18,561,338,003	537,879,730	616,571,313	17,406,886,960	0	0	
기본운영비 등		52,289,585,777	52,289,585,777	25,114,544,637	23,115,380,472	0	1,999,164,165	0	0	27,175,041,140	720,246,668	1,852,893,502	24,601,900,970	0	0	

### 2-3. 내부거래 현황(재정규모)

회계연도(2017) <span style="float: right;">(단위 : 원)</span>				
내부거래 현황(재정규모)				
내부거래 유형	세입(받은 회계·기관)		세출(준 회계·기관)	
	예산과목(통계목)	금액(원)	예산과목(통계목)	금액(원)
①지방자치단체 (회계·기금간)	공기업특별회계전입금	17,841,648,000	기타회계전출금	64,529,510,000
	기타회계전입금	62,934,934,000	공기업특별회계경상전출금	1,200,612,000
			공기업특별회계자본전출금	7,191,462,000
			기금전출금	7,854,998,000
②지방자치단체-지방공공기관간 (내부거래A)	자치단체보조금수입	2,363,402,000	출연금	29,245,190,000
	수탁자산보조금수입	499,836,130	민간경상사업보조	5,719,346,540
	직접관리비수익	50,554,272,974	민간행사사업보조	203,716,730
	자치단체보조금수익	8,232,858,270	사회복지사업보조	2,047,233,000
	지자체출자출연금	28,982,628,000	공사·공단경상전출금	35,114,059,184
	기타수수료수익	580,000,000	공기관등에대한자본적대행사업비	18,883,451,920
<b>계</b>		171,989,579,374		171,989,579,374

## 2-4. 전년대비 재정규모 증감현황

회계연도(2017) <span style="float: right;">(단위 : 원)</span>									
구분	2017년			2016년			증감액		
	세입 (A)	세출 (B)	결산상 잉여금 (A-B)	세입 (C)	세출 (D)	결산상 잉여금 (C-D)	세입 (E=A-C)	세출 (F=B-D)	결산상 잉여금 (E-F)
계	1,795,801,988,588	1,362,590,190,904	433,211,797,684	1,735,989,616,251	1,360,379,854,560	375,609,761,691	59,812,372,337	2,210,336,344	57,602,035,993
<지방정부>	1,795,801,988,588	1,362,590,190,904	433,211,797,684	1,735,989,616,251	1,360,379,854,560	375,609,761,691	59,812,372,337	2,210,336,344	57,602,035,993
◆ 지방자치단체	1,650,130,963,905	1,276,733,492,290	373,397,471,615	1,471,100,463,566	1,163,444,236,881	307,656,226,685	179,030,500,339	113,289,255,409	65,741,244,930
- 일반회계	1,369,058,145,456	1,139,889,552,738	229,168,592,718	1,235,415,669,060	1,035,597,067,784	199,818,601,276	133,642,476,396	104,292,484,954	29,349,991,442
- 기타특별회계	84,627,608,982	59,091,204,318	25,536,404,664	92,302,014,472	68,770,214,920	23,531,799,552	-7,674,405,490	-9,679,010,602	2,004,605,112
- 공기업특별회계	241,417,604,935	122,904,952,602	118,512,652,333	202,809,882,355	118,504,056,498	84,305,825,857	38,607,722,580	4,400,896,104	34,206,826,476
- 기금	35,804,186,532	35,624,364,632	179,821,900	32,802,052,859	32,802,052,859	0	3,002,133,673	2,822,311,773	179,821,900
- 회계·기금간 내부거래	80,776,582,000	80,776,582,000	0	92,229,155,180	92,229,155,180	0	-11,452,573,180	-11,452,573,180	0
◆ 지방공공기관	236,884,022,057	177,069,695,988	59,814,326,069	352,509,497,808	284,555,962,802	67,953,535,006	-115,625,475,751	-107,486,266,814	-8,139,208,937
- 지방공사	118,702,253,041	73,057,596,173	45,644,656,868	101,427,957,024	52,194,134,524	49,233,822,500	17,274,296,017	20,863,461,649	-3,589,165,632
- 출자기관	59,212,587,290	61,213,684,985	△2,001,097,695	208,602,740,568	196,860,410,881	11,742,329,687	-149,390,153,278	-135,646,725,896	-13,743,427,382
- 출연기관	58,969,181,726	42,798,414,830	16,170,766,896	42,478,800,216	35,501,417,397	6,977,382,819	16,490,381,510	7,296,997,433	9,193,384,077
내부거래 A (지방자치단체·지방공공기관)	91,212,997,374	91,212,997,374	0	87,620,345,123	87,620,345,123	0	3,592,652,251	3,592,652,251	0

## 2-5. 지역통합재정규모 활용지표

### 2-5-1. 세입규모 대비 인건비 비율

회계연도(2017)		(단위 : 원)		
구분		지방자치단체 (회계·기금간 거래 제거후)	지방지방공공기관 (기관간 거래 제거후)	지방정부 (내부거래A 제거후)
인건비지출액(C)		115,802,444,470	28,502,295,658	144,304,740,128
세입 결산액	소계(A)	1,650,130,963,905	236,884,022,057	1,795,801,988,588
	자체수입(a)	551,759,384,329	136,702,629,653	637,327,741,008
	이전수입	705,721,192,050	43,729,876,302	709,372,343,952
	보전수입	392,650,387,526	56,451,516,102	449,101,903,628
세입규모대비 인건비비율(C/A,%)		7.02 %	12.03 %	8.04 %
자체수입대비 인건비비율(C/a,%)		20.99 %	20.85 %	22.64 %

## 2-5-2. 세출규모 대비 행사관련경비 비율

회계연도(2017) (단위 : 원)			
구분	지방자치단체 (회계·기금간 거래 제거후)		
	지방자치단체 (회계·기금간 거래 제거후)	지방공공기관 (기관간 거래 제거후)	지방정부 (내부거래A 제거후)
행사관련경비 계(A)	9,114,433,984	2,872,033,078	11,782,750,332
행사운영비	3,419,971,110	0	3,419,971,110
행사실비보상금	896,137,960	0	896,137,960
민간행사보조	4,700,569,564	0	4,496,852,834
행사관련시설비	97,755,350	0	97,755,350
기타	0	2,872,033,078	2,872,033,078
세출결산액(B)	1,276,733,492,290	177,069,695,988	1,362,590,190,904
세출규모 대비 행사관련경비 비율(A/B,%)	0.71 %	1.62 %	0.86 %

## 2-5-3. 세출규모 대비 업무추진비

회계연도(2017) (단위 : 원)			
구분	지방자치단체 (회계·기금간 거래 제거후)		
	지방자치단체 (회계·기금간 거래 제거후)	지방공공기관 (기관간 거래 제거후)	지방정부 (내부거래A 제거후)
업무추진비 계(A)	1,350,200,590	204,145,158	1,554,345,748
시책업무추진비	563,525,020	0	563,525,020
기관운영업무추진비	328,232,710	0	328,232,710
정원가산업무추진비	77,378,090	0	77,378,090
부서운영업무추진비	297,493,140	0	297,493,140
직책급업무추진비	83,571,630	0	83,571,630
기타업무추진비	0	204,145,158	204,145,158
세출결산액(B)	1,276,733,492,290	177,069,695,988	1,362,590,190,904
세출규모 대비 업무추진비 비율(A/B,%)	0.11 %	0.12 %	0.11 %



## 2-6-2. 부문별 재정규모(세출-성질·기능별 분류)

### <지방공공기관>

회계연도(2017) <span style="float: right;">(단위 : 원)</span>												
항목구분	계(=A+B+C-ℓ)	지방공사		출자기관			출연기관				기관간 내부거래(ℓ)	
		소계(A)	김해시 도시개발공사	소계(B)	㈜김해 테크노밸리	김해대동 첨단산업단지(주)	소계(C)	김해문화재단	김해산업진흥의생명융합재단	김해시복지재단		
류 비 별 성 질	세출결산 계	177,069,695,988	73,057,596,173	73,057,596,173	61,213,684,985	60,709,117,318	504,567,667	42,798,414,830	24,089,088,512	4,820,610,737	13,888,715,581	0
	인건비	30,865,697,658	12,842,239,385	12,842,239,385	616,571,313	429,786,713	186,784,600	17,406,886,960	9,176,974,480	1,040,208,110	7,189,704,370	0
	물건비	137,717,760,119	58,188,794,748	58,188,794,748	60,468,245,170	60,279,330,605	188,914,565	19,060,720,201	9,976,744,277	3,555,589,273	5,528,386,651	0
	경상이전	4,535,930,293	271,196,920	271,196,920	128,866,558	0	128,866,558	4,135,866,815	3,327,252,815	0	808,614,000	0
	자본지출	3,841,143,474	1,755,365,120	1,755,365,120	0	0	0	2,085,778,354	1,608,116,940	224,813,354	252,848,060	0
	용자 및 출자	0	0	0	0	0	0	0	0	0	0	0
	보전재원	0	0	0	0	0	0	0	0	0	0	0
	내부거래	0	0	0	0	0	0	0	0	0	0	0
	예비비 및 기타	109,164,444	0	0	1,944	0	1,944	109,162,500	0	0	109,162,500	0
류 비 별 기 능	세출결산 계	177,069,695,988	73,057,596,173	73,057,596,173	61,213,684,985	60,709,117,318	504,567,667	42,798,414,830	24,089,088,512	4,820,610,737	13,888,715,581	0
	일반공공행정	0	0	0	0	0	0	0	0	0	0	0
	공공질서및안전	0	0	0	0	0	0	0	0	0	0	0
	교육	0	0	0	0	0	0	0	0	0	0	0
	문화및관광	282,137,570	0	0	0	0	0	282,137,570	282,137,570	0	0	0
	환경보호	0	0	0	0	0	0	0	0	0	0	0
	사회복지	444,061,330	0	0	0	0	0	444,061,330	0	0	444,061,330	0
	보건	0	0	0	0	0	0	0	0	0	0	0
	농림해양수산	0	0	0	0	0	0	0	0	0	0	0
	산업·중소기업	58,807,648,170	0	0	58,744,220,170	58,615,351,668	128,868,502	63,428,000	0	63,428,000	0	0
	수송 및 교통	0	0	0	0	0	0	0	0	0	0	0
	국토및지역개발	71,799,469,775	71,799,469,775	71,799,469,775	0	0	0	0	0	0	0	0
	과학기술	0	0	0	0	0	0	0	0	0	0	0
	예비비	0	0	0	0	0	0	0	0	0	0	0
인력운영비	18,561,338,003	537,879,730	537,879,730	616,571,313	429,786,713	186,784,600	17,406,886,960	9,176,974,480	1,040,208,110	7,189,704,370	0	
기본운영경비 등	27,175,041,140	720,246,668	720,246,668	1,852,893,502	1,663,978,937	188,914,565	24,601,900,970	14,629,976,462	3,716,974,627	6,254,949,881	0	



## 2-7. 지역통합재정상태

### 2-7-1. 자치단체 지역통합재정상태

회계연도(2017) <span style="float: right;">(단위 : 원)</span>														
구분	계 (①-②-㉑)	지방정부												
		지방정부 계 (②=a+g-m)	자치단체					지방공공기관						
			소계 (a=b+c+d+e-f)	일반회계 (b)	기타특별회계 (c)	직영공기업 (d)	기금 (e)	회계기금간 내부거래(f)	소계 (g=h+i+k-l)	공사 (h)	출자기관 (j)	출연기관 (k)	기관간 내부거래 (l)	내부거래A (m)
자산(a)	7,472,988,804,885	7,472,988,804,885	7,366,963,783,725	6,157,101,045,206	132,072,140,425	1,073,184,234,897	33,078,895,197	28,472,532,000	217,722,478,297	112,518,615,384	67,000,468,334	38,208,374,579	0	111,727,457,187
· 유동자산	652,425,891,111	652,425,891,111	536,883,549,023	344,635,669,506	26,632,492,101	143,845,321,284	21,720,066,132	0	158,669,327,326	75,420,989,362	66,111,590,844	17,336,747,120	0	43,276,985,238
· 현금및현금성자산	145,768,277,445	145,768,277,445	80,498,122,384	44,168,592,718	13,845,827,264	20,166,652,333	2,317,050,069	0	65,270,155,061	25,606,467,518	31,498,843,023	8,164,839,520	0	0
· 미수채권	78,198,075,768	78,198,075,768	78,198,075,768	68,421,666,365	960,237,323	8,816,172,080	0	0	0	0	0	0	0	0
· 단기대여금	592,436,335	592,436,335	592,436,335	0	63,403,966	0	529,032,369	0	0	0	0	0	0	0
· 재고자산	60,590,687,187	60,590,687,187	15,911,879,016	184,978,027	0	15,726,900,989	0	0	446,780,817	20,476,347,868	24,185,890,293	16,570,010	0	0
· 단기금융상품	341,351,651,274	341,351,651,274	313,584,292,880	185,000,000,000	11,690,577,400	98,346,000,000	18,547,715,480	0	27,767,358,394	19,500,000,000	0	8,267,358,394	0	0
· 기타유동자산	25,924,763,102	25,924,763,102	48,048,742,640	46,860,432,396	72,446,148	789,595,882	326,268,214	0	21,153,005,700	9,838,173,976	10,426,852,528	887,979,196	0	43,276,985,238
· 일반미수금	813,190,465	813,190,465	186,498,387	162,673,226	486,545	0	23,338,616	0	626,692,078	0	0	626,692,078	0	0
· 투자자산	18,238,987,202	18,238,987,202	81,407,255,431	77,901,943,900	24,703,244,000	0	7,274,599,531	28,472,532,000	5,069,452,721	950,000,000	540,590,000	3,578,862,721	0	68,237,720,950
· 장기금융상품	8,801,710,412	8,801,710,412	7,249,033,623	0	0	0	7,249,033,623	0	1,552,676,789	0	0	1,552,676,789	0	0
· 장기대여금	4,942,500,858	4,942,500,858	4,942,500,858	4,916,934,950	0	0	25,565,908	0	0	0	0	0	0	0
· 학자금융자대여금	4,916,934,950	4,916,934,950	4,916,934,950	4,916,934,950	0	0	0	0	0	0	0	0	0	0
· 장기투자증권	1,670,000,000	1,670,000,000	68,957,720,950	68,957,720,950	0	0	0	0	950,000,000	950,000,000	0	0	0	68,237,720,950
· 기타투자자산	2,824,775,932	2,824,775,932	258,000,000	4,027,288,000	24,703,244,000	0	0	28,472,532,000	2,566,775,932	0	540,590,000	2,026,185,932	0	0
· 비유동자산	6,785,130,712,666	6,785,130,712,666	6,732,494,045,904	5,721,784,639,547	80,736,403,324	925,888,775,499	4,084,227,534	0	52,636,666,762	35,354,792,616	9,622,008	17,272,252,138	0	0
· 기타비유동자산	17,163,213,856	17,163,213,856	16,228,933,367	12,778,792,253	1,000	3,450,138,114	2,000	0	1,147,031,488	792,833,406	338,685,482	15,512,600	0	212,750,999
부채(b)	414,421,139,633	414,421,139,633	367,656,684,067	168,474,943,291	90,224,513	199,055,297,633	36,218,630	0	90,254,191,803	44,479,304,086	43,993,823,355	1,781,064,362	0	43,489,736,237
· 유동부채	67,046,941,668	67,046,941,668	21,390,983,886	21,299,874,687	45,096,999	9,793,570	36,218,630	0	88,992,943,020	44,266,553,087	43,978,238,735	688,151,198	0	43,276,985,238
· 유동성장기차입부채	26,791,711,724	26,791,711,724	12,372,933,330	12,372,933,330	0	0	0	0	14,418,778,394	0	14,418,778,394	0	0	0
· 기타유동부채	40,255,229,944	40,255,229,944	9,018,050,556	8,926,941,357	45,096,999	9,793,570	36,218,630	0	74,514,164,626	44,266,553,087	29,559,460,341	688,151,198	0	43,276,985,238
· 장기차입부채	126,262,266,690	126,262,266,690	126,262,266,690	126,262,266,690	0	0	0	0	0	0	0	0	0	0
· 기타비유동부채	221,111,931,275	221,111,931,275	220,003,433,491	20,912,801,914	45,127,514	199,045,504,063	0	0	1,321,248,783	212,750,999	15,584,620	1,092,913,164	0	212,750,999
순자산(a-b)	7,058,537,665,202	7,058,537,665,202	6,999,307,099,638	5,988,626,101,915	131,981,915,912	874,128,987,264	33,042,676,557	28,472,532,000	127,468,286,494	68,039,311,298	23,006,664,979	36,422,310,217	0	68,237,720,950
부채/자산(b/a)	0.06	0.06	0.05	0.03	0	0.19	0	0	0.41	0.4	0.66	0.05	0	0.39
부채/환금자산	0.65	0.65	0.74	0.56	0	1.39	0	0	0.63	0.68	0.78	0.09	0	0
차입부채/재정저금	0.31	0.31	0.35	0.6	0	0	0	0	0.15	0	0.46	0	0	0

## 2-7-2. 내부거래 현황·명세표(재정상태)

회계연도(2017) <span style="float: right;">(단위 : 원)</span>				
내부거래 현황표(재정상태)				
내부거래 유형	자산		부채·순자산	
	회계과목(관리과목)	금액(원)	회계과목(관리과목)	금액(원)
①지방자치단체(회계·기금간)	공기업특별회계자본전출금	28,472,532,000	일반순자산	28,472,532,000
②지방자치단체-지방공공기관간 (내부거래A)	선급금	43,276,985,238	기타비유동부채	212,750,999
	출자금	64,737,720,950	선수금	43,276,985,238
	투자주식	3,500,000,000	자본금(D)	64,737,720,950
	기타비유동자산	212,750,999	자본금(D)	3,500,000,000
계		140,199,989,187		140,199,989,187

### 2-7-3. 자산/부채의 전년대비 증감현황

회계연도(2017) <span style="float: right;">(단위 : 원)</span>						
구분	2017년		2016년		증감	
	자산 (A)	부채 (B)	자산 (C)	부채 (D)	자산 (A-C)	부채 (B-D)
합 계	7,472,958,804,835	414,421,139,633	7,169,959,248,868	382,506,139,407	302,999,555,967	31,915,000,226
<지방정부 계>	7,472,958,804,835	414,421,139,633	7,169,959,248,868	382,506,139,407	302,999,555,967	31,915,000,226
◆ 지방자치단체 소계	7,366,963,783,725	367,656,684,067	7,036,810,420,809	355,737,630,312	330,153,362,916	11,919,053,755
- 일반회계	6,157,101,045,206	168,474,943,291	5,875,628,552,257	145,287,088,565	281,472,492,949	23,187,854,726
- 기타특별회계	132,072,140,425	90,224,513	129,231,436,857	85,572,826	2,840,703,568	4,651,687
- 공기업특별회계	1,073,184,234,897	199,055,297,633	1,028,393,233,750	210,328,647,931	44,791,001,147	-11,273,350,298
- 기금	33,078,895,197	36,218,630	30,314,985,945	36,320,990	2,763,909,252	-102,360
- 회계·기금간 내부거래	28,472,532,000	0	26,757,788,000	0	1,714,744,000	0
◆ 지방공공기관	217,722,478,297	90,254,191,803	247,054,141,565	68,894,342,651	-29,331,663,268	21,359,849,152
- 지방공사	112,518,615,384	44,479,304,086	106,186,953,827	42,412,700,490	6,331,661,557	2,066,603,596
- 출자기관	67,000,488,334	43,993,823,355	106,043,856,218	25,101,717,053	-39,043,367,884	18,892,106,302
- 출연기관	38,203,374,579	1,781,064,362	34,823,331,520	1,379,925,108	3,380,043,059	401,139,254
- 기관간 내부거래	0	0	0	0	0	0
내부거래 A (지방자치단체·지방공공기관)	111,727,457,187	43,489,736,237	113,905,313,506	42,125,833,556	-2,177,856,319	1,363,902,681

## 2-7-4. 부문별 재정상태

### <지방자치단체>

회계연도(2017)						(단위 : 원)
구분	소계 (=a+b+c+d-e)	일반회계(a)	기타특별회계(b)	공기업특별회계(c)	기금(d)	회계·기금간 내부거래(e)
자산(a)	7,366,963,783,725	6,157,101,045,206	132,072,140,425	1,073,184,234,897	33,078,895,197	28,472,532,000
■ 유동자산	536,833,549,023	344,635,669,506	26,632,492,101	143,845,321,284	21,720,066,132	0
현금및현금성자산	80,498,122,384	44,168,592,718	13,845,827,264	20,166,652,333	2,317,050,069	0
미수채권	78,198,075,768	68,421,666,365	960,237,323	8,816,172,080	0	0
단기대여금	592,436,335	0	63,403,966	0	529,032,369	0
재고자산	15,911,879,016	184,978,027	0	15,726,900,989	0	0
단기금융상품	313,584,292,880	185,000,000,000	11,690,577,400	98,346,000,000	18,547,715,480	0
기타유동자산	48,048,742,640	46,860,432,396	72,446,148	789,595,882	326,268,214	0
일반미수금	186,498,387	162,673,226	486,545	0	23,338,616	0
■ 투자자산	81,407,255,431	77,901,943,900	24,703,244,000	0	7,274,599,531	28,472,532,000
장기금융상품	7,249,033,623	0	0	0	7,249,033,623	0
장기대여금	4,942,500,858	4,916,934,950	0	0	25,565,908	0
학자금위탁대여금	4,916,934,950	4,916,934,950	0	0	0	0
장기투자증권	68,957,720,950	68,957,720,950	0	0	0	0
기타투자자산	258,000,000	4,027,288,000	24,703,244,000	0	0	28,472,532,000
■ 비유동자산	6,732,494,045,904	5,721,784,639,547	80,736,403,324	925,888,775,499	4,084,227,534	0
■ 기타비유동자산	16,228,933,367	12,778,792,253	1,000	3,450,138,114	2,000	0
부채(b)	367,656,684,067	168,474,943,291	90,224,513	199,055,297,633	36,218,630	0
■ 유동부채	21,390,983,886	21,299,874,687	45,096,999	9,793,570	36,218,630	0
유동성장기차입부채	12,372,933,330	12,372,933,330	0	0	0	0
기타유동부채	9,018,050,556	8,926,941,357	45,096,999	9,793,570	36,218,630	0
■ 장기차입부채	126,262,266,690	126,262,266,690	0	0	0	0
■ 기타비유동부채	220,003,433,491	20,912,801,914	45,127,514	199,045,504,063	0	0
순자산(a-b)	6,999,307,099,658	5,988,626,101,915	131,981,915,912	874,128,937,264	33,042,676,567	28,472,532,000
부채/자산(b/a)	5%	3%	0	19%	0	0
부채/환금자산	74%	56%	0	139%	0	0
차입부채/재정자금	35%	60%	0	0	0	0

# <지방공공기관>

회계연도(2017)											(단위 : 원)
항목구분	계 (=A+B+C-ℓ)	지방공사		출자기관			출연기관				기관간 내부거래(ℓ)
		소계(A)	김해시도시개발공사	소계(B)	(주)김해테크노벨리	김해대동 첨단산업단지(주)	소계(C)	김해문화재단	김해산업진흥 의생명융합재단	김해시복지재단	
자산(a)	217,722,478,297	112,518,615,384	112,518,615,384	67,000,488,334	45,512,594,031	21,487,894,303	38,203,374,579	13,326,247,237	23,538,090,030	1,339,037,312	
· 유동자산	158,869,327,326	75,420,989,362	75,420,989,362	66,111,590,844	44,634,286,541	21,477,304,303	17,336,747,120	9,508,998,390	7,386,810,100	440,938,630	
현금및현금성자산	65,270,155,061	25,606,467,518	25,606,467,518	31,498,848,023	28,437,807,752	3,061,040,271	8,164,839,520	4,458,654,985	3,397,659,115	308,525,420	
미수채권	0	0	0	0	0	0	0	0	0	0	
단기대여금	0	0	0	0	0	0	0	0	0	0	
재고자산	44,678,808,171	20,476,347,868	20,476,347,868	24,185,890,293	15,174,296,219	9,011,594,074	16,570,010	16,570,010	0	0	
단기금융상품	27,767,358,394	19,500,000,000	19,500,000,000	0	0	0	8,267,358,394	4,348,677,553	3,818,680,841	100,000,000	
기타유동자산	21,153,005,700	9,838,173,976	9,838,173,976	10,426,852,528	1,022,182,570	9,404,669,958	887,979,196	685,095,842	170,470,144	32,413,210	
일반미수금	626,692,078	0	0	0	0	0	626,692,078	482,549,445	144,142,633	0	
· 투자자산	5,069,452,721	950,000,000	950,000,000	540,590,000	530,000,000	10,590,000	3,578,862,721	2,878,862,721	0	700,000,000	
장기금융상품	1,552,676,789	0	0	0	0	0	1,552,676,789	852,676,789	0	700,000,000	
장기대여금	0	0	0	0	0	0	0	0	0	0	
하자금융위탁대여금	0	0	0	0	0	0	0	0	0	0	
장기투자증권	950,000,000	950,000,000	950,000,000	0	0	0	0	0	0	0	
기타투자자산	2,566,775,932	0	0	540,590,000	530,000,000	10,590,000	2,026,185,932	2,026,185,932	0	0	
· 비유동자산	52,636,666,762	35,354,792,616	35,354,792,616	9,622,008	9,622,008	0	17,272,252,138	938,386,126	16,135,767,330	198,098,682	
· 기타비유동자산	1,147,031,488	792,833,406	792,833,406	338,685,482	338,685,482	0	15,512,600	0	15,512,600	0	
부채(b)	90,254,191,803	44,479,304,086	44,479,304,086	43,993,823,355	26,424,656,983	17,569,166,372	1,781,064,362	634,309,789	252,650,039	894,104,534	
· 유동부채	88,932,943,020	44,266,553,087	44,266,553,087	43,978,238,735	26,424,656,983	17,553,581,752	688,151,198	628,644,789	22,829,038	36,677,371	
유동성장기차입부채	14,418,778,394	0	0	14,418,778,394	0	14,418,778,394	0	0	0	0	
기타유동부채	74,514,164,626	44,266,553,087	44,266,553,087	29,559,460,341	26,424,656,983	3,134,803,358	688,151,198	628,644,789	22,829,038	36,677,371	
· 장기차입부채	0	0	0	0	0	0	0	0	0	0	
· 기타비유동부채	1,321,248,783	212,750,999	212,750,999	15,584,620	0	15,584,620	1,092,913,164	5,665,000	229,821,001	857,427,163	
순자산(a-b)	127,468,286,494	68,039,311,298	68,039,311,298	23,006,664,979	19,087,937,048	3,918,727,931	36,422,310,217	12,691,937,448	23,285,439,991	444,932,778	
부채/자산(b/a)	0.41	0.4	0.4	0.66	0.58	0.82	0.05	0.05	0.01	0.67	
부채/환금자산	0.63	0.68	0.68	0.78	0.6	1.45	0.09	0.05	0.03	0.81	
차입부채/재정자금	0.15	0	0	0.46	0	4.71	0	0	0	0	