



**Susan Combs**  
Texas Comptroller  
of Public Accounts

# LEGISLATIVE APPROPRIATIONS REQUEST

Fiscal Years 2014 - 2015  
September 1, 2013 - August 31, 2015

Submitted to the Governor's Office of Budget,  
Planning and Policy and the  
Legislative Budget Board

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Manager, Budget & Internal Accounting

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Chief Deputy Comptroller (Chief Clerk)

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Susan Combs, Texas Comptroller of Public Accounts

**COMPTROLLER OF PUBLIC ACCOUNTS (AGENCY 304)  
TABLE OF CONTENTS**

<b>ADMINISTRATOR'S STATEMENT</b> .....	<b>1</b>
<b>ORGANIZATIONAL CHART</b> .....	<b>5</b>
<b>OVERVIEW OF AGENCY FUNCTIONS</b> .....	<b>7</b>
<b>SUMMARY OF REQUEST</b>	
<b>A. Summary of Base Request by Strategy</b> .....	<b>11</b>
<b>B. Summary of Base Request by Method of Finance</b> .....	<b>13</b>
<b>C. Summary of Base Request by Object of Expense</b> .....	<b>17</b>
<b>D. Summary of Base Request Objective Outcomes</b> .....	<b>18</b>
<b>E. Summary of Total Request by Strategy</b> .....	<b>20</b>
<b>F. Summary of Total Request Objective Outcomes</b> .....	<b>22</b>
<b>STRATEGY REQUEST</b>	
<b>A. 01-01-01 Ongoing Audit Activities</b> .....	<b>24</b>
<b>B. 01-02-01 Tax Laws Compliance</b> .....	<b>26</b>
<b>C. 01-03-01 Taxpayer Information</b> .....	<b>28</b>
<b>D. 01-04-01 Tax Hearings</b> .....	<b>30</b>
<b>E. 02-01-01 Accounting/Reporting</b> .....	<b>32</b>
<b>F. 02-02-01 Property Tax Program</b> .....	<b>34</b>
<b>G. 02-03-01 Treasury Operations</b> .....	<b>36</b>
<b>H. 02-04-01 Procurement and Support Services</b> .....	<b>38</b>
<b>I. 03-01-01 Revenue and Tax Processing</b> .....	<b>41</b>
<b>RIDER REVISIONS AND ADDITIONS REQUEST</b> .....	<b>43</b>
<b>RIDER APPROPRIATIONS AND UNEXPENDED BALANCES REQUEST</b> .....	<b>49</b>
<b>CAPITAL BUDGET</b>	
<b>A. Capital Budget Project Schedule</b> .....	<b>54</b>
<b>B. Capital Budget Project Information</b> .....	<b>59</b>
<b>C. Capital Budget Allocation to Strategies</b> .....	<b>61</b>
<b>D. Capital Budget Project Schedule: Object of Expense and Method of Financing by Strategy</b> .....	<b>63</b>
<b>SUPPORTING SCHEDULES</b>	
<b>A. Historically Underutilized Business Supporting Schedule</b> .....	<b>70</b>
<b>B. Federal Funds Supporting Schedule</b> .....	<b>72</b>
<b>C. Federal Funds Tracking Schedule</b> .....	<b>74</b>
<b>D. Estimated Total of All Funds Outside the General Appropriations Act Bill Pattern Schedule</b> .....	<b>75</b>
<b>E. Ten Percent Biennial Base Reduction Options Schedule</b> .....	<b>77</b>
<b>F. Indirect Administrative and Support Costs</b> .....	<b>82</b>

**COMPTROLLER OF PUBLIC ACCOUNTS – FISCAL PROGRAMS (AGENCY 902)  
TABLE OF CONTENTS**

**SUMMARY OF REQUEST**

A. Summary of Base Request by Strategy .....	93
B. Summary of Base Request by Method of Finance .....	97
C. Summary of Base Request by Object of Expense .....	108
D. Summary of Base Request Objective Outcomes .....	109
E. Summary of Total Request by Strategy .....	110
F. Summary of Total Request Objective Outcomes .....	112

**STRATEGY REQUEST**

A. 01-01-01 Miscellaneous Claims .....	113
B. 01-01-02 Reimbursement-Commitment Hearings.....	115
C. 01-01-03 Reimbursement-Mixed Beverage Tax.....	116
D. 01-01-04 Judgments and Settlements .....	117
E. 01-01-05 County Taxes-University Lands.....	118
F. 01-01-06 Lateral Road Fund Districts .....	119
G. 01-01-07 Unclaimed Property .....	120
H. 01-01-08 Advanced Tax Compliance .....	121
I. 01-01-09 Subsequent CVC Claims .....	122
J. 01-01-10 Gross Weight/Axle Fee .....	123
K. 01-01-11 Jobs and Education for Texans .....	124
L. 01-01-12 Major Events Trust Fund .....	125
M. 01-01-13 Reimburse General Revenue for Insurance Tax Credits .....	126
N. 01-01-14 Obesity Program .....	127
O. 02-01-01 Energy Office .....	128
P. 02-01-02 Oil Overcharge Settlement Funds .....	130
Q. 02-01-03 Federal State Energy Program Funds.....	131

INFORMATIONAL LISTING OF FUNDS APPROPRIATED FOR SOCIAL SECURITY CONTRIBUTIONS AND BENEFIT REPLACEMENT PAY .....	133
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RIDER REVISIONS AND ADDITIONS REQUEST .....	134
---	-----

**SUPPORTING SCHEDULES**

A. Federal Funds Supporting Schedule .....	140
B. Federal Funds Tracking Schedule .....	144
C. Ten Percent Biennial Base Reduction Options Schedule .....	148

## COMPTROLLER OF PUBLIC ACCOUNTS ADMINISTRATOR'S STATEMENT

### *Introduction*

The Comptroller of Public Accounts serves as the chief financial officer for the state of Texas. The office of the Comptroller is an elected post authorized by Article IV, Section 23 of the Texas Constitution. Most of the duties and powers of the office are enumerated in the Texas Tax Code and in Chapter 403 of the Texas Government Code. Senate Bill 20, as passed by the 74th Legislature, amended Chapter 404 of the Government Code to transfer the duties of the State Treasurer to the Comptroller, effective Sept. 1, 1996. House Bill 3560, as passed by the 80th Legislature, amended various chapters of the Government Code to transfer the duties of statewide procurement, fleet management, historically underutilized businesses and support services from the Texas Building and Procurement Commission to the Comptroller's office, effective Sept. 1, 2007.

As Texas' chief financial officer, the agency is the state's chief tax collector, accountant, revenue estimator, treasurer and purchasing manager, serving virtually every citizen in the state. The agency writes the checks, pays the bills and keeps the books for the multi-billion dollar business of Texas state government.

The Comptroller's primary duty is to collect more than 60 separate taxes, fees and assessments, including local sales taxes on behalf of more than 1,400 cities, counties and other local governments. State taxes collected by the agency will generate an estimated \$80.1 billion in the state's 2012-13 budget period.

### **LEGISLATIVE APPROPRIATIONS REQUEST FOR FISCAL 2014-15**

As directed by the state's leadership, the Comptroller's office is submitting a baseline funding request of \$440.5 million for the fiscal 2014-15 biennium. This funding request will enable the agency to:

- Maintain the current employment cap of 2,859.8 full time equivalents and allow the agency to meet its statutorily mandated responsibilities while continuing to provide excellent customer service.
- Support the agency's goal of improving voluntary compliance by conducting 30,000 audits and refund verifications and permitting 2,442 non-permitted taxpayers over the next biennium. This goal will result in an average of \$28 assessed per dollar cost each year of the biennium.
- Maintain a public presence throughout the state, both for tax collections and taxpayer service purposes. While the secondary role of the agency's Enforcement area is to provide information to the public in each of its 29 field office locations, the area also uses a variety of collection tools to reduce the delinquent population, deter tax evasion and maximize total tax collections. Enforcement collectors will be able to close an average of 269 delinquent accounts each month and the division will collect more than \$1.8 billion in delinquent taxes over the biennium.
- Disseminate accurate and timely tax information and interpret tax policy in order to promote taxpayer compliance. At this level of funding, Tax Assistance professionals will issue approximately 64,000 responses to taxpayer inquiries and answer more than 1.8 million telephone calls over the biennium.

- Process approximately 9.9 million tax returns and deposit more than 10 million payments over the biennium.
- Return unclaimed property from forgotten bank accounts, uncashed checks, security deposits and utility refunds. In 2011, the state returned more than \$165 million to its owners.
- Manage a statewide procurement system that ensures the state receives quality, cost-effective goods and services and maximizes competition, while facilitating business opportunities for Historically Underutilized Businesses.

### **Exceptional Items Request**

The Comptroller's office is not requesting any exceptional items above the baseline budget approved by the Legislative Budget Board.

### **Ten Percent Reduction**

A 10 percent reduction in General Revenue funding would have a severe impact on agency operations and performance by reducing the biennial budget by over \$41 million and could result in the loss of an estimated \$279 million in projected tax revenue over the 2014-15 biennium.

To achieve the 10 percent cut, the agency would be forced to reduce staffing through attrition and limit funding for all program areas. As instructed by the Legislative Budget Board, the agency's 10 percent reduction options are categorized into two priority items:

**Service Reductions (FTEs-Hiring Freeze)** - Salaries comprise over 74 percent of the agency's annual budget. Already faced with the potential loss of the most senior, experienced and productive staff due to anticipated retirements, these reductions would exacerbate an already difficult workforce situation in the tax administration, revenue administration, fiscal management and information technology areas. A 10 percent reduction would force the agency to decrease the workforce through attrition from 2,859.8 to 2,573.8 full time equivalents (FTEs), or 286 FTEs. A reduction of 286 FTEs, coupled with the 305 FTEs reduced last biennium, would create serious problems for the agency's tax assessment and collection areas.

**Service Reductions (Other)** - Other areas targeted for reduction would include travel, contract programming and systems support, printing and other operating expenses.

The impact to specific areas of the agency's budget affected by a 10 percent reduction would include the following:

#### *Tax Administration*

A loss of 85 FTEs in Audit would severely impact the agency's ability to conduct tax due assessments. Audit completions would decline by 4,814 audits, resulting in a loss of an estimated \$104 million in projected tax revenue over the 2014-15 biennium. Demand for greater audit coverage increases in difficult economic times as weaker businesses fail and new businesses open. With reduced staffing, audit coverage is projected to drop from approximately 0.60 percent to 0.54 percent. Reduced audit activity eventually

## COMPTROLLER OF PUBLIC ACCOUNTS ADMINISTRATOR'S STATEMENT

results in decreased levels of voluntary taxpayer compliance, which undermines timely, accurate tax payments. A reduction in voluntary compliance could lower the reporting accuracy on audits from 97 percent to 93 percent in fiscal 2014-15. Decreased voluntary compliance would further reduce state revenue at a time when it's needed to fund critical state services. A reduction in staff would adversely impact the agency's ability to carry out legislative mandates such as those in House Bill 11, as passed by the 80th Legislature, Regular Session (2007), requiring beer, wine and tobacco wholesalers to provide information to the agency on their sales to retailers.

The loss of 55 FTEs in Enforcement would severely impact delinquent tax collections and result in the loss of over \$175 million in potential tax revenue over the biennium. With sales and franchise tax delinquent collections trending up over the past year and collection assignments increasing, the potential reduction in staff and the associated revenue losses would further burden state and local budgets already short of funds. This reduction in staff would result in delinquent cases aging longer, thus increasing the time required to close a delinquent account by 13 days. The amount of time available for collection efforts would be reduced and the number of cases closed per collector would decrease by 30. Overall taxpayer service would decrease and result in lower levels of tax compliance and revenue for the state.

A loss of 17 FTEs in the Tax Policy area would adversely affect the agency's ability to provide accurate, consistent and timely tax information to taxpayers, legislators and other state agencies. The Comptroller's office would be unable to efficiently and effectively implement new tax law changes, amend tax publications and amend administrative rules. The average time taken to respond to taxpayer correspondence would increase and the Tax Assistance call center would handle fewer telephone inquiries per day, resulting in taxpayers either waiting significantly longer or not receiving assistance. A 10 percent reduction would also reduce this area's funding for postage, impacting the agency's ability to disseminate information to taxpayers. When tax laws change, the agency develops rules and bulletins to help taxpayers understand and comply with those laws. Reduced staffing levels and the inability to communicate effectively and efficiently with taxpayers would eventually result in an increase in taxpayer reporting errors, negative tax filing patterns and a significant decrease in voluntary taxpayer compliance.

### *Revenue Administration*

A loss of 46 FTEs in the Revenue Administration area would impede the timely processing of all tax payments within three days of receipt (as required by statute), resulting in lost interest to the state. There would also be an estimated average 20 percent increase in the time required to generate taxpayer refunds, resulting in an increase in credit interest paid by the state.

The time it takes to return tax allocations to local jurisdictions would increase from 22 days to 28 days in order to reflect the additional one week required to process all sales tax return data and money for each monthly allocation. This would severely affect the cash flow for local jurisdictions. The ability to handle electronic filing, customer service calls and the processing of franchise tax data would also be seriously impacted. Collection actions, including returned check billings, liens, certifications to the Attorney General, bankruptcy claims filed, successor liability audits processed and billed, securities forfeited and warrants held would decrease, which would jeopardize the

agency's ability to protect the state's financial interests. The impact of the 10 percent reduction would not be limited to staff. Services from temporary agencies needed during quarterly and annual sales tax peaks, as well as the annual franchise tax peak, would be significantly reduced.

Staff decreases would negatively impact the Unclaimed Property Program. Since 2007, the area has paid \$831.5 million to the rightful owners of property held by the state. Claims paid would decrease by 10 percent or \$15 million each fiscal year while the inventory of claims would increase along with the time it takes to pay them. Delays in the payment process would result in a 20 percent increase in calls, emails and correspondence from claimants. A reduction in funding for advertising would reduce the amount of property returned to Texans by an estimated 60 percent. Advertising is one of the key tools used to locate owners and reunite them with their property.

### *Treasury*

A loss of 6 FTEs in Treasury Operations would result in delays in processing state funds and negatively impact investment income earnings. At today's interest rates, with an average daily deposit of approximately \$570 million, a processing delay of only one day would cost the state millions in lost interest over the biennium. Treasury Operations monitors depository relationships with approximately 260 approved state depositories and processes annual deposits totaling more than \$130 billion. Pledged collateral to secure state deposits against bank failure is monitored and revalued daily to ensure the valuation is accurate and covers amounts deposited. If the agency's ability to monitor these pledged securities is impacted by staff reductions and a depository bank were to fail and its state deposits were under collateralized, the state would experience a significant loss of funds. In addition, in fiscal 2012, Treasury Operations performed more than 13,000 reconciliations of bank accounts holding more than \$500 million in state funds. Timely and accurate reconciliation of these funds would be compromised if these reconciliations are not performed due to staff reductions. Fraud and/or misuse of these funds would result in a loss to the state.

### *Fiscal Management*

The loss of 20 FTEs in the agency's Fiscal Management area would negatively impact the 172 state agencies and institutions of higher education the agency serves, as well as the payees they do business with. Staff reductions would potentially compromise the accuracy and timing of the issuance of the state's *Comprehensive Annual Financial Report* and the *Annual Cash Report*. Failure to issue accurate and timely financial reports could adversely affect the state's bond rating and increase the cost of borrowing.

In addition, a number of functions would suffer, including: the number of agency appropriations analyzed; the turnaround time for bill costing; state agencies' compliance with the General Appropriations Act and other laws and rules; the number of post-payment audits completed; training and support for agencies and institutions using the statewide financial systems; response times for inquiries on accounting and payment processing; system maintenance; support for vendors/payees receiving payments from the state; and timely communication with customers.

The loss of funding for contractors would have a significant negative impact on the Centralized Accounting and Payroll/Personnel System (CAPPS), the official name of the

## COMPTROLLER OF PUBLIC ACCOUNTS ADMINISTRATOR'S STATEMENT

statewide Enterprise Resource Planning (ERP) system. CAPPs was created to provide an opportunity for agencies and institutions of higher education to synchronize the flow of critical information and reduce costs in the areas of financial, human resources and payroll solutions. The reductions would compromise the level of support for agencies currently utilizing CAPPs, including the Comptroller's office, the Department of Information Resources, the Texas Department of Insurance, the Central Texas Turnpike System (a division of the Texas Department of Transportation) and the five Health and Human Services agencies that are scheduled to move into production in October 2012. In addition, the reductions would greatly increase the risk involved with future CAPPs implementations to the extent that those implementations, notably the Texas Department of Transportation, would most likely be delayed or curtailed.

### *Texas Procurement and Support Services (TPASS)*

The loss of 7 FTEs in the TPASS area would have a negative impact on the agency's implementation of statutorily required contracts for commodities above \$25,000 and services above \$100,000. Currently, there are over 200 statewide contracts and over 600 Texas Multiple Award Schedules (TXMAS) contracts, with over 1,000 vendors, available to state agencies and approximately 1,900 cooperative members in cities, counties and local areas of government. The loss would also negatively impact the over 14,000 small businesses that currently have Historically Underutilized Businesses (HUB) certification through TPASS. With inadequate staffing to manage and source contract opportunities, "price creep" or overall loss of statewide contracts could result and small businesses would not receive timely HUB certification.

As the chief purchaser for the state, the Comptroller's office has implemented a highly successful strategic sourcing initiative that has already created millions of dollars in savings while streamlining purchasing processes statewide. Since Nov. 2008, the agency has already achieved over \$100 million in savings for the state. Staff reductions would impact the agency's ability to review other areas for additional savings opportunities.

### *General Counsel*

A loss of 7 FTEs in the Administrative Hearings area would create significant delays in the tax hearings process and impede the timely receipt and deposit of state tax revenue identified through audits or other assessments. Since the hearings process is an integral part of the overall tax administration function, any delays or backlogs in this area would have a ripple effect across the agency.

### *Property Tax*

A loss of 10 FTEs in Property Tax Assistance would impede the agency's ability to implement functions required by law, including the Property Value Study (PVS). A reduction in staff that performs the PVS would result in a decrease in the number of parcels included in the sample from 75,000 to approximately 67,500. This reduction could lead to less accurate value findings resulting from more variability and other factors in the ratio analyses. Less accurate value findings create an increased cost to the state for funding public education because the PVS does not accurately reflect the taxable values of property located in school districts. A loss of FTEs in this area would also impact the implementation of the Methods and Assistance Program (MAP) by hampering

the legislative intent of improving the operations of appraisal districts. In addition, a loss of FTEs would result in fewer training opportunities for property tax professionals, less taxpayer assistance and a reduction in uniformity of procedures by appraisal districts and tax offices statewide.

### *Innovation and Technology (IT)*

Funding for the agency's IT area represents 20 percent of the agency's budget. Approximately \$8.5 million of the \$41 million budget reduction would result in substantial cuts in the agency's indirect administrative areas, with the majority coming from the IT area. The budget reductions in staff resources would have a significant impact on system operations and the implementation of new technology. The loss of programmers, testers, database administrators and designers would force the delay or cancellation of major projects, including CAPPs, the modernization of the tax, property tax and procurement systems, as well as security enhancements. A loss of staff in this area would also have a significant impact on the agency's ability to meet statutory changes and deadlines established by the Legislature. In addition, key systems analyst and systems administration areas would be thinly staffed, delaying maintenance and greatly increasing the probability of critical system failure.

### **FISCAL PROGRAMS (AGENCY 902)**

Funds are appropriated to the Comptroller's Fiscal Programs for the payment of a variety of statewide obligations, including the payments of claims against state agencies, county mixed beverage reimbursements and oversight of oil overcharge settlement funds. The Comptroller's office is not requesting exceptional items for the fiscal 2014-15 biennium and will adhere to the baseline budget approved by the Legislative Budget Board (LBB).

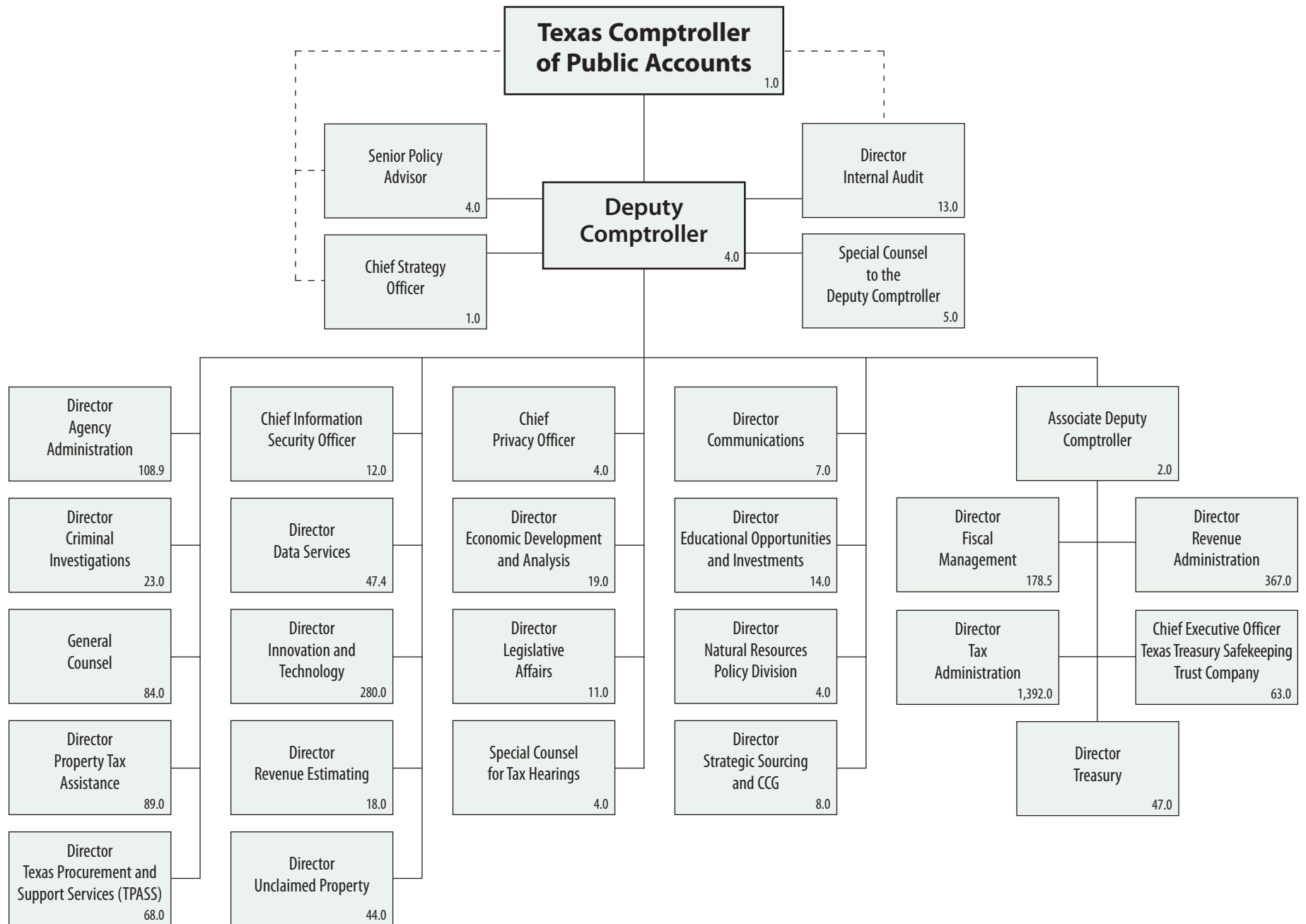
### **Ten Percent Reduction**

A 10 percent reduction in funding would reduce the states' ability to pay its obligations by an estimated \$71 million in fiscal 2014-15. Collectively, the Unclaimed Property and Mixed Beverage Tax Reimbursement programs make up the majority of the funds appropriated, rendering other strategies immaterial by comparison. For this reason, the 10 percent reduction in General Revenue would be made in these areas. A 10 percent cut would reduce the state's ability to pay an estimated \$36.9 million in unclaimed property claims and an estimated \$34.1 million in county mixed beverage reimbursements over the biennium. It should be noted that the LBB has excluded the State Energy Conservation Office from the 10 percent reduction schedule.





# Agency Organizational Chart





## COMPTROLLER OF PUBLIC ACCOUNTS OVERVIEW OF AGENCY FUNCTIONS

The **Tax Administration** area includes the Audit, Enforcement and Tax Policy functions. Audit reviews taxpayer records to determine compliance with state tax laws and educates taxpayers about tax requirements. Its goal is to enhance taxpayer compliance and maximize tax collections. In conjunction with Audit, Enforcement manages and tracks delinquent taxpayer accounts for collection. This program enforces state tax laws and promotes voluntary compliance by contacting delinquent taxpayers for payment. Case workers in the call center located in Austin initiate the collection process. Tax Policy interprets tax policy and provides timely tax information to taxpayers, tax professionals, state officials, Texas citizens and agency personnel. Specialists in Tax Policy implement changes to the tax laws, develop rules and bulletins to help taxpayers understand and comply with those laws, assist taxpayers and make tax information available in a variety of ways to promote voluntary compliance. Tax specialists also provide taxability and account assistance to the public through dedicated toll-free telephone lines.

The **Fiscal Management** area is responsible for the accounting functions of the state. This area audits and processes vouchers, monitors the financial status of state agencies and analyzes each General Appropriations Act to determine if the funds appropriated are within the amount of revenue certified to be available. Fiscal Management also administers seven statewide financial systems, including the Uniform Statewide Accounting System, the Uniform Statewide Payroll System, the Centralized Accounting and Payroll/Personnel System, the Human Resources Information System, the Standardized Payroll/Personnel Reporting System, the Texas Identification Number System and the State Property Accounting System. These statewide systems monitor and account for the state's revenues, expenditures and cash flow, generate payments and provide data used to forecast future revenues for the state budgetary process. To further financial and reporting uniformity, the Comptroller's office is leading the effort to develop, maintain and support ProjectONE, an enterprise resource project to create a single set of real-time books for the general ledger, accounts payable, accounts receivable, budgeting, inventory, asset management, payroll, projects, grants, human resources and procurement activities of state agencies and institutions of higher education.

The **Revenue Administration** area, comprised of Revenue Processing, Account Maintenance, Unclaimed Property and Revenue Accounting, collects and processes state revenue and distributes local sales tax collections to cities and counties. This area is also responsible for maintaining taxpayer accounts, processing tax payment exceptions and adjustments. Approximately 5 million payments, worth around \$54 billion, and 4.8 million tax return documents currently flow through the Revenue Administration area.

The **Treasury** area, which includes Treasury Accounting, Cash and Securities Management and Banking and Electronic Processing, oversees the cash management functions of the state. Responsibilities include forecasting, reconciling and depositing the state's revenues. Thousands of people, systems and institutions take part in Texas state banking. Texas receives 46 million payments a year — 40.7 million direct deposits and 5.2 million checks. Billions of dollars move through hundreds of automated and manual processes. Transactions number in the millions, circling in and out of 600 bank accounts. In addition, the Treasury, working with the Revenue Estimating and Fiscal Management areas, coordinates the sale of the state's short-term securities, known as Tax and Revenue Anticipation Notes (TRAN). Texas' TRANs have received the highest possible

rating from each rating agency. For fiscal 2012, the Treasury issued \$9.8 billion in TRAN notes.

The **Texas Procurement and Support Services (TPASS)** area awards and manages hundreds of statewide contracts on behalf of more than 200 state agencies and 1,900 cooperative purchasing members. With a massive marketplace and billions of dollars in purchasing power, Texas offers abundant opportunities for vendors of a wide variety of goods and services, including minority- and women-owned businesses. TPASS performs an assortment of purchasing operations and customer service that is core to state of Texas purchasing — ranging from administering the Centralized Master Bidders List to processing hundreds of bid invitations, tabulations and awards for all statewide term, Texas Multiple Award Schedules, or TXMAS, and open market contracts.

In cooperation with TPASS, **Strategic Sourcing** optimizes the use of taxpayer dollars by identifying savings opportunities, establishing enterprise contracts for commonly purchased goods and services and monitoring vendor performance. As part of this effort, an online shopping cart system, TxSmartBuy, was developed for state agencies and eligible local government entities to use when purchasing goods and services from state contracts. The online shopping cart system has saved time and created efficiencies for buyers and sellers via the elimination of paper mailings of purchase orders and other manual processing steps.

The **Revenue Estimating** area monitors and reports on the condition of the Texas economy, assists Fiscal Management and Treasury with projecting the state's cash flow position and produces fiscal analyses of legislation, administrative rules and other proposals affecting state revenue. Revenue Estimating submits the *Biennial Revenue Estimate* to the Legislature in January of every odd-numbered year. Following each regular legislative session, Revenue Estimating reviews the appropriations made, as well as all other legislation affecting revenues and expenditures, to produce a post-session *Certification Revenue Estimate*.

**Property Tax Assistance** prepares the annual Property Value Study, which estimates the taxable value of all property in the state's school districts to determine funding allocations. Field appraisers inspect properties, verify the condition and description of property that sells, obtain warranty deed information from county clerks and collect sales data from multiple listing services, real estate brokers and fee appraisers. Staff also conducts reviews of appraisal districts as part of the Methods and Assistance Program review process. Approximately one-half of the county appraisal districts are reviewed each year to ensure greater uniformity of appraisal and accountability.

The **Economic Development and Analysis** area is responsible for providing assistance to local governments through education on tax issues and programs that facilitate economic development efforts at the local and state level. The area includes the State Energy Conservation Office (SECO), which administers and delivers a variety of energy efficiency and renewable energy programs that significantly impact energy cost and consumption in the institutional, industrial, transportation and residential sectors. Beneficiaries of these services include state agencies, public schools, city and county governments, institutions of higher education, private industries, electric and gas utilities and residential energy consumers.

## COMPTROLLER OF PUBLIC ACCOUNTS OVERVIEW OF AGENCY FUNCTIONS

**Unclaimed Property** administers the Texas Unclaimed Property Program. Businesses, financial institutions and government entities remit property that is presumed abandoned to the Comptroller's office. One in four Texans has unclaimed property from forgotten bank accounts, insurance proceeds, uncashed checks, security deposits and utility refunds. Various outreach efforts are conducted to return cash and other property to the rightful owners.

The **General Counsel** represents the agency in administrative hearings on tax matters and provides legal counsel and research to the agency. During the hearings process, fair, accurate and consistent decisions provide taxpayers with the information they need to make responsible decisions about their tax obligations. Cases may include denials and proposed suspensions and revocations of motor-fuels permits and custom brokers' licenses, as well as taxpayers' claims for refunds and requests for redetermination of audit assessments. The General Counsel's Open Records area serves as the agency's public information coordinator and the primary authority for public information and privacy issues.

The **Criminal Investigations** area investigates criminal violations involving state tax money. Criminal Investigations' licensed peace officers use the criminal provisions in the Texas Tax Code as well as the Texas Penal Code and other statutes. In conjunction with Audit, Criminal Investigations detects, investigates and seeks prosecution of tax-related fraud. The numerous state taxes and funds administered by the Comptroller's office present Criminal Investigations with a wide area of jurisdiction. The most common criminal cases include evasion of motor vehicle taxes by falsification of motor vehicle title applications and/or failure to transfer titles on motor vehicle sales; cigarette and tobacco tax violations; motor fuels tax violations; and general sales and use tax violations.

**Innovation and Technology** administers the agency's computer infrastructure, including mainframe resources, network systems, operating systems, software applications and databases. The area provides new and improved technologies that reliably allow its customers access to more online services and information at a lower cost. The area also develops and maintains major agency and statewide projects. In conjunction with Fiscal Management, Innovation and Technology is implementing ProjectONE to provide a financial, human resources and payroll enterprise solution for the state of Texas. ProjectONE will create an opportunity for agencies and institutions of higher education to synchronize the flow of critical information and reduce costs.

**Legislative Affairs** provides a variety of information services to Texas taxpayers, members of the Legislature, local government officials and business and civic leaders. The group serves as the principal point of contact for legislators and legislative staff.

**Internal Audit**, by independently and objectively evaluating agency programs and recommending improvements, plays a key role in ensuring the reliability, effectiveness, integrity and efficiency of financial and operational information, safeguarding assets and complying with laws, regulations and contracts. Various types of audits are conducted, including financial, information system, economy and efficiency, compliance and effectiveness.

**Information Security** conducts risk management analyses to ensure the agency's mission-critical functions, strategic plans and supporting technologies are protected against disruption, abuse, breaches of confidentiality and loss of integrity.

**Privacy Office** is responsible for managing the risks and business impacts of privacy laws and policies. The area designs and updates privacy standards; performs risk reviews to identify exchanges of personally identifiable information between the agency and other entities or individuals; identifies new privacy risks and develops mitigation strategies; and collaborates with chief privacy officers at the state and federal level on privacy related initiatives.

**Natural Resources Policy** monitors and analyzes the potential impact of state and federal energy and natural resources initiatives that could affect state revenues and the Texas economy. The area advises a multi-agency advisory committee tasked with evaluating ways to reduce "greenhouse" gas emissions.

**Communications** is the agency's direct link with the news media. Services include news releases, public service announcements, graphics and reports. The area also organizes media tours, news events and press conferences and seeks to broaden public access and awareness of information from the Comptroller's office.

**Data Services** provides clear and accurate information to state officials, educators, students, business leaders and the general public via the design, development and maintenance of agency websites. The area maintains the *Window on State Government*, one of the oldest and most comprehensive state agency websites.

**Agency Administration** supports the day-to-day operations and needs of the agency. Administrative services provided include agency budgeting, internal accounting, business planning, training, copying, human resources, purchasing, facilities management, document processing, records management and other support services.

### Special Programs

In addition to tax collection and fiscal management responsibilities, several special programs are managed by the Comptroller's office:

**Educational Opportunities and Investments** manages the state's Texas Guaranteed Tuition Plan; the LoneStar 529 College Savings Plan; the Texas College Savings Plan; the Texas Tuition Promise Fund; the Texas Match the Promise Foundation; and the Jobs and Education for Texans program.

The **Texas Treasury Safekeeping Trust Company (TTSTC)** is a special-purpose trust company that manages, safeguards and invests public funds and securities belonging to the state of Texas, its agencies and local political subdivisions of the state. TTSTC's status as a special-purpose trust company provides the Comptroller's office direct access to services provided by the Federal Reserve System and enables the Comptroller to achieve the highest return at the lowest cost to the state.

**COMPTROLLER OF PUBLIC ACCOUNTS (AGENCY 304)**



**SUMMARY OF BASE REQUEST BY STRATEGY**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2011	EST 2012	BUD 2013	REQ 2014	REQ 2015
01	To improve voluntary compliance with tax laws					
01	Increase accuracy/number of audits and improve assessments from audits					
01	Maintain an ongoing program of audit and verification activities	\$75,099,167	\$76,455,543	\$74,997,976	\$74,926,063	\$74,926,063
02	Achieve average account closure rates, ratios and turnaround times					
01	Improve compliance with tax laws through contact and collection program	32,337,857	31,508,090	31,112,183	31,082,337	31,082,337
03	Improve taxpayer ratings of accuracy and speed of information disseminated					
01	Provide information to taxpayers, government officials and the public	16,278,247	15,189,800	14,705,281	14,691,173	14,691,173
04	Provide fair and timely hearings and position letters					
01	Provide tax hearings; represent the agency; provide legal counsel	7,744,462	7,570,901	7,875,800	7,872,403	7,872,403
TOTAL, GOAL 01		\$131,459,733	\$130,724,334	\$128,691,240	\$128,571,976	\$128,571,976
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02	To efficiently manage the state's fiscal affairs					
01	Maintain state's accounting system; certify general appropriations act					
01	Project receipts/disbursements; complete accounting and reporting	\$46,501,382	\$40,881,107	\$39,791,396	\$39,987,723	\$39,987,723
02	Ensure the effectiveness of the property value study					
01	Conduct property value study; provide assistance; review methods	9,112,799	9,094,726	8,984,928	8,976,305	8,976,305
03	Maximize state revenue					
01	Ensure that the state's assets, cash receipts and warrants are secured	4,416,826	4,595,793	4,308,597	4,304,483	4,304,483
04	Manage a procurement system; maximize competition; provide support services					
01	Provide statewide procurement and support services	5,430,660	4,946,658	4,946,658	4,946,658	4,946,658
TOTAL, GOAL 02		\$65,461,667	\$59,518,284	\$58,031,579	\$58,215,169	\$58,215,169
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**SUMMARY OF BASE REQUEST BY STRATEGY**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CODE    GOAL / OBJECTIVE / STRATEGY	EXP 2011	EST 2012	BUD 2013	REQ 2014	REQ 2015
03 To expeditiously manage the receipt and disbursement of state tax revenue					
01 Generate taxpayer refunds; return tax allocations; maintain turnaround					
01 Improve tax/voucher data processing, tax collection and disbursements	\$35,923,446	\$34,818,067	\$33,518,970	\$33,486,818	\$33,486,818
TOTAL, GOAL 03	\$35,923,446	\$34,818,067	\$33,518,970	\$33,486,818	\$33,486,818
TOTAL, AGENCY STRATEGY REQUEST	\$232,844,846	\$225,060,685	\$220,241,789	\$220,273,963	\$220,273,963
TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST *	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL, AGENCY REQUEST	\$232,844,846	\$225,060,685	\$220,241,789	\$220,273,963	\$220,273,963
METHOD OF FINANCING:					
General Revenue Fund:					
0001 General Revenue Fund	\$213,799,392	\$209,674,894	\$209,290,195	\$209,482,544	\$209,482,545
SUBTOTAL, General Revenue Fund	\$213,799,392	\$209,674,894	\$209,290,195	\$209,482,544	\$209,482,545
Federal Funds:					
0369 Federal American Recovery and Reinvestment Fund	\$685,642	\$47,798	\$0	\$0	\$0
SUBTOTAL, Federal Funds	\$685,642	\$47,798	\$0	\$0	\$0
Other Funds:					
0666 Appropriated Receipts	\$1,089,921	\$1,441,548	\$1,401,831	\$1,401,831	\$1,401,831
0777 Interagency Contracts	17,269,891	13,896,445	9,549,763	9,389,588	9,389,587
SUBTOTAL, Other Funds	\$18,359,812	\$15,337,993	\$10,951,594	\$10,791,419	\$10,791,418
TOTAL, METHOD OF FINANCING	\$232,844,846	\$225,060,685	\$220,241,789	\$220,273,963	\$220,273,963

\* Rider appropriations for the historical years are included in the strategy amounts.



**SUMMARY OF BASE REQUEST BY METHOD OF FINANCE**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CODE	METHOD OF FINANCE	EXP 2011	EST 2012	BUD 2013	REQ 2014	REQ 2015
GENERAL REVENUE:						
0001 General Revenue Fund						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table	\$219,718,769	\$201,496,491	\$201,488,196	\$209,482,544	\$209,482,545
RIDER APPROPRIATION						
	Rider # 9, Appropriation for Statutory Obligations (2010-11 GAA)	1,366,911	0	0	0	0
	Rider # 8, Appropriation for Statutory Obligations (2012-13 GAA)	0	1,000,000	1,000,000	0	0
	Rider # 16, Increase Tax Compliance and State Revenue (2010-11 GAA)	10,062,000	0	0	0	0
	Article IX, Section 17.81(c), Contingency Appropriation for HB 1796 (2010-11 GAA)	291,974	0	0	0	0
	Article IX, Section 18.17, Liquidity Fees (2012-13 GAA)	0	125,000	125,000	0	0
	Article IX, Section 18.37, Agricultural Exemptions (2012-13 GAA)	0	837,756	119,756	0	0
	Article IX, Section 18.88, Alcoholic Beverage Sales (2012-13 GAA)	0	504,000	64,000	0	0
	Article IX, Section 18.90, Amended Sales Tax Reports (2012-13 GAA)	0	337,000	337,000	0	0
	Article IX, Section 8.03(a), Reimbursements and Payments (2010-11 GAA)	63,589	0	0	0	0
	Article IX, Section 18.15, Payments to DIR (2012-13 GAA)	0	209,341	0	0	0
SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS						
	HB 4, 82nd Legislature, Regular Session, Section 1(a), GR Reductions	(13,732,608)	0	0	0	0
UNEXPENDED BALANCES AUTHORITY						
	Rider # 11, UB Between Fiscal Years Within the Biennium (2010-11 GAA)	7,350,306	0	0	0	0
	Rider # 7, UB Carried Forward Between Biennia (2012-13 GAA)	(11,321,549)	11,321,549	0	0	0
	Rider # 10, UB Between Fiscal Years Within the Biennium (2012-13 GAA)	0	(6,156,243)	6,156,243	0	0
TOTAL, General Revenue Fund		\$213,799,392	\$209,674,894	\$209,290,195	\$209,482,544	\$209,482,545

**SUMMARY OF BASE REQUEST BY METHOD OF FINANCE**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CODE	METHOD OF FINANCE	EXP 2011	EST 2012	BUD 2013	REQ 2014	REQ 2015
FEDERAL FUNDS:						
0369 Federal American Recovery and Reinvestment Fund						
RIDER APPROPRIATION						
	Article IX, Section 8.02(a), Federal Funds/Block Grants (2010-11 GAA)	\$685,642	\$0	\$0	\$0	\$0
	Article IX, Section 8.02(a), Federal Funds/Block Grants (2012-13 GAA)	0	47,798	0	0	0
TOTAL, Federal Funds		\$685,642	\$47,798	\$0	\$0	\$0
=====						
OTHER FUNDS:						
0666 Appropriated Receipts						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table	\$1,403,935	\$1,401,831	\$1,401,831	\$1,401,831	\$1,401,831
RIDER APPROPRIATION						
	Article IX, Section 8.03(a), Reimbursements and Payments (2010-11 GAA)	19,274	0	0	0	0
	Article IX, Section 8.03(a), Reimbursements and Payments (2012-13 GAA)	0	7,378	0	0	0
	Article IX, Section 8.03(b), Reimbursements and Payments (2012-13 GAA)	0	6,840	0	0	0
UNEXPENDED BALANCES AUTHORITY						
	Rider # 11, UB Between Fiscal Years Within the Biennium (2010-11 GAA)	25,499	0	0	0	0
	Rider # 7, UB Carried Forward Between Biennia (2012-13 GAA)	(25,499)	25,499	0	0	0
BASE ADJUSTMENT						
	Regular Appropriations – Uncollected Revenue	(333,288)	0	0	0	0
TOTAL, Appropriated Receipts		\$1,089,921	\$1,441,548	\$1,401,831	\$1,401,831	\$1,401,831
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**SUMMARY OF BASE REQUEST BY METHOD OF FINANCE**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CODE	METHOD OF FINANCE	EXP 2011	EST 2012	BUD 2013	REQ 2014	REQ 2015
OTHER FUNDS:						
0777	Interagency Contracts					
	REGULAR APPROPRIATIONS					
	Regular Appropriations from MOF Table	\$604,805	\$2,686,671	\$2,615,365	\$9,389,588	\$9,389,587
	RIDER APPROPRIATION					
	Article IX, Section 8.03(a), Reimbursements and Payments (2010-11 GAA)	2,362,221	0	0	0	0
	Article IX, Section 8.03(a), Reimbursements and Payments (2012-13 GAA)	0	70,613	70,613	0	0
	Article IX, Section 17.03, ERP Projects (2010-11 GAA)	18,200,008	0	0	0	0
	Article IX, Section 18.14, DIR: ERP (2012-13 GAA)	0	6,737,961	6,597,952	0	0
	Article IX, Section 8.03(a), Reimbursements and Payments (2010-11 GAA)	42,393	0	0	0	0
	Article IX, Section 18.15, Payments to DIR (2012-13 GAA)	0	49,616	0	0	0
	LAPSED APPROPRIATIONS					
	Article IX, Section 17.03, ERP Projects (2010-11 GAA)	(1,879,000)	0	0	0	0
	UNEXPENDED BALANCES AUTHORITY					
	Rider # 11, UB Between Fiscal Years Within the Biennium (2010-11 GAA)	2,379,858	0	0	0	0
	Rider # 7, UB Carried Forward Between Biennia (2012-13 GAA)	(4,598,458)	4,598,458	0	0	0
	Rider # 10, UB Between Fiscal Years Within the Biennium (2012-13 GAA)	0	(265,833)	265,833	0	0
	BASE ADJUSTMENT					
	Regular Appropriations – Additional Collected Revenue	158,064	18,959	0	0	0
TOTAL, Interagency Contracts		\$17,269,891	\$13,896,445	\$9,549,763	\$9,389,588	\$9,389,587
TOTAL, ALL OTHER FUNDS		\$18,359,812	\$15,337,993	\$10,951,594	\$10,791,419	\$10,791,418
GRAND TOTAL		\$232,844,846	\$225,060,685	\$220,241,789	\$220,273,963	\$220,273,963

**SUMMARY OF BASE REQUEST BY METHOD OF FINANCE**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CODE	METHOD OF FINANCE	EXP 2011	EST 2012	BUD 2013	REQ 2014	REQ 2015
FULL TIME EQUIVALENTS						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table	2,996.6	2,851.8	2,851.8	2,859.8	2,859.8
RIDER APPROPRIATION						
	Rider # 16, Increase Tax Compliance and State Revenue (2010-11 GAA)	150.0	0.0	0.0	0.0	0.0
	Article IX, Section 6.10(g), 100 Percent Federally Funded FTEs (2010-11 GAA)	3.3	0.0	0.0	0.0	0.0
	Article IX, Section 17.81(c), Contingency Appropriation for HB 1796 (2010-11 GAA)	5.0	0.0	0.0	0.0	0.0
	Article IX, Section 18.37, Agricultural Exemptions (2012-13 GAA)	0.0	2.0	2.0	0.0	0.0
	Article IX, Section 18.88, Alcoholic Beverage Sales (2012-13 GAA)	0.0	1.0	1.0	0.0	0.0
	Article IX, Section 18.90, Amended Sales Tax Reports (2012-13 GAA)	0.0	5.0	5.0	0.0	0.0
AVERAGE NUMBER BELOW CAP						
	Vacancies	(288.6)	(139.7)	0.0	0.0	0.0
	Article IX, Section 6.10(g), 100 Percent Federally Funded FTEs (2010-11 GAA)	(3.3)	0.0	0.0	0.0	0.0
	<b>TOTAL ADJUSTED FTES</b>	<b>2,863.0</b>	<b>2,720.1</b>	<b>2,859.8</b>	<b>2,859.8</b>	<b>2,859.8</b>
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	NUMBER OF 100% FEDERALLY FUNDED FTES	3.3	0.0	0.0	0.0	0.0

**SUMMARY OF BASE REQUEST BY OBJECT OF EXPENSE**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CODE	DESCRIPTION	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
1001	Salaries and Wages	\$158,195,619	\$152,030,413	\$157,397,813	\$157,397,813	\$157,397,813
1002	Other Personnel Costs	6,332,307	7,116,951	5,691,980	5,691,980	5,691,980
2001	Professional Fees and Services	20,701,503	17,631,309	11,828,136	12,260,310	12,885,310
2002	Fuels and Lubricants	27,731	27,350	27,350	27,350	27,350
2003	Consumable Supplies	1,033,445	1,261,101	1,254,412	1,254,412	1,254,412
2004	Utilities	2,054,185	2,323,878	2,408,702	2,408,702	2,408,702
2005	Travel	4,573,179	4,575,583	4,566,892	4,566,892	4,566,892
2006	Rent – Building	3,304,348	3,473,351	3,477,861	3,477,861	3,477,861
2007	Rent – Machine and Other	9,239,753	8,618,294	8,196,650	8,196,650	8,196,650
2009	Other Operating Expense	25,970,102	24,094,484	23,391,993	23,391,993	24,366,993
5000	Capital Expenditures	1,412,674	3,907,971	2,000,000	1,600,000	0
AGENCY TOTAL		\$232,844,846	\$225,060,685	\$220,241,789	\$220,273,963	\$220,273,963
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**SUMMARY OF BASE REQUEST OBJECTIVE OUTCOMES**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / OUTCOME	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
01	To improve voluntary compliance with tax laws					
01	Increase accuracy/number of audits and improve assessments from audits					
01	% Accuracy Rate of Reported Amounts on Original Audits (K)	92.8%	97.0%	97.0%	97.0%	97.0%
02	Number of Non-permitted Businesses Permitted	1,347.0	1,095.0	1,221.0	1,221.0	1,221.0
02	Achieve average account closure rates, ratios and turnaround times					
01	Average Turnaround Time For Closing Delinquent and Other Accounts (Days)	108.0	96.0	116.0	116.0	116.0
02	Average Monthly Delinquent/Other Account Closure Rate per Collector (K)	238.0	278.0	269.0	269.0	269.0
03	% of Positive Surveys Received From Attendees at Taxpayer Seminars	99.5%	99.0%	95.0%	95.0%	95.0%
03	Improve taxpayer ratings of accuracy and speed of information disseminated					
01	% of Favorable Responses to Taxpayer Surveys About Disseminated Information	92.4%	92.0%	92.0%	92.0%	92.0%
04	Provide fair and timely hearings and position letters					
01	% of All Cases in Which Position Letters are Issued Within 90 Days	75.2%	90.0%	85.0%	85.0%	85.0%
02	To efficiently manage the state's fiscal affairs					
01	Maintain state's accounting system; certify general appropriations act					
01	% of Targeted State Agencies with Improved Performance	100.0%	80.0%	80.0%	80.0%	80.0%
02	% of Expenditures Supported by Revenue Estimates Prior to Certification	100.0%	100.0%	100.0%	100.0%	100.0%
03	Average % Variance (+/-) Between Estimated and Actual Revenue Collections	2.4%	N/A	2.67%	N/A	2.54%
04	% of Payroll and Retirement Payments Issued Via Direct Deposit	90.8%	90.0%	90.0%	90.0%	90.0%
05	% of Fiscal Management Customers Who Return Good or Excellent on Surveys	96.2%	98.0%	98.0%	98.0%	98.0%
02	Ensure the effectiveness of the property value study					
01	% of Scheduled ISDs' Total Value in Which PTAD Met the Margin of Error (K)	98.6%	98.2%	95.0%	95.0%	95.0%
03	Maximize state revenue					
01	% of Funds Processed Electronically (K)	98.7%	98.0%	98.0%	99.0%	99.0%

**SUMMARY OF BASE REQUEST OBJECTIVE OUTCOMES**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / OUTCOME	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
04	Manage a procurement system; maximize competition; provide support services					
01	% Increase in Dollar Value of Purchases Made Through the CO-OP Program	-0.03%	0.0%	0.0%	1.0%	1.0%
02	# of New HUBs Certified	1,301.0	1,100.0	1,200.0	1,200.0	1,200.0
03	Presort and Barcode Savings Achieved	\$347,650	\$317,000	\$312,000	\$307,000	\$302,000
03	To expeditiously manage the receipt and disbursement of state tax revenue					
01	Generate taxpayer refunds; return tax allocations; maintain turnaround					
01	Time Required to Generate Taxpayer Refunds (Days)	3.5	5.1	10.0	10.0	10.0
02	Time Taken to Return Tax Allocations to Local Jurisdictions (Days) (K)	21.3	21.0	22.0	22.0	22.0
03	Average Tax Document Processing Time (Hours)	75.0	105.0	105.0	105.0	105.0

**SUMMARY OF TOTAL REQUEST BY STRATEGY**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / STRATEGY	BL 2014	BL 2015	EXCP 2014	EXCP 2015	TTL 2014	TTL 2015
01	To improve voluntary compliance with tax laws						
01	Increase accuracy/number of audits and improve assessments						
01	Maintain an ongoing program of audit activities	\$74,926,063	\$74,926,063	\$0	\$0	\$74,926,063	\$74,926,063
02	Achieve avg. account closure rates, ratios and turnaround times						
01	Improve compliance with tax laws	31,082,337	31,082,337	0	0	31,082,337	31,082,337
03	Improve taxpayer ratings of accuracy/speed of information						
01	Provide information to taxpayers/officials/public	14,691,173	14,691,173	0	0	14,691,173	14,691,173
04	Provide fair and timely hearings and position letters						
01	Provide tax hearings/represent the agency	7,872,403	7,872,403	0	0	7,872,403	7,872,403
<b>TOTAL, GOAL 01</b>		<b>\$128,571,976</b>	<b>\$128,571,976</b>	<b>\$0</b>	<b>\$0</b>	<b>\$128,571,976</b>	<b>\$128,571,976</b>
=====							
02	To efficiently manage the state's fiscal affairs						
01	Maintain state's accounting system; certify general appropriations act						
01	Project receipts/disbursements; complete accounting	\$39,987,723	\$39,987,723	\$0	\$0	\$39,987,723	\$39,987,723
02	Ensure the effectiveness of the property value study						
01	Conduct property value study; provide assistance	8,976,305	8,976,305	0	0	8,976,305	8,976,305
03	Maximize state revenue						
01	Ensure the state's assets/receipts/warrants are secured	4,304,483	4,304,483	0	0	4,304,483	4,304,483
04	Manage a procurement system; maximize competition; provide services						
01	Provide statewide procurement and support services	4,946,658	4,946,658	0	0	4,946,658	4,946,658
<b>TOTAL, GOAL 02</b>		<b>\$58,215,169</b>	<b>\$58,215,169</b>	<b>\$0</b>	<b>\$0</b>	<b>\$58,215,169</b>	<b>\$58,215,169</b>
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**SUMMARY OF TOTAL REQUEST BY STRATEGY**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / STRATEGY	BL 2014	BL 2015	EXCP 2014	EXCP 2015	TTL 2014	TTL 2015
03	To expeditiously manage the receipt and disbursement of revenue						
01	Generate taxpayer refunds; return tax allocations; maintain turnaround						
01	Improve tax/voucher data processing	\$33,486,818	\$33,486,818	\$0	\$0	\$33,486,818	\$33,486,818
TOTAL, GOAL 03		\$33,486,818	\$33,486,818	\$0	\$0	\$33,486,818	\$33,486,818
TOTAL, AGENCY STRATEGY REQUEST		\$220,273,963	\$220,273,963	\$0	\$0	\$220,273,963	\$220,273,963
TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST		\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL, AGENCY REQUEST		\$220,273,963	\$220,273,963	\$0	\$0	\$220,273,963	\$220,273,963
METHOD OF FINANCING:							
GENERAL REVENUE:							
0001	General Revenue Fund	\$209,482,544	\$209,482,545	\$0	\$0	\$209,482,544	\$209,482,545
TOTAL, GENERAL REVENUE		\$209,482,544	\$209,482,545	\$0	\$0	\$209,482,544	\$209,482,545
OTHER FUNDS:							
0666	Appropriated Receipts	\$1,401,831	\$1,401,831	\$0	\$0	\$1,401,831	\$1,401,831
0777	Interagency Contract Receipts	9,389,588	9,389,587	0	0	9,389,588	9,389,587
TOTAL, OTHER FUNDS		\$10,791,419	\$10,791,418	\$0	\$0	\$10,791,419	\$10,791,418
TOTAL, METHOD OF FINANCING		\$220,273,963	\$220,273,963	\$0	\$0	\$220,273,963	\$220,273,963
FULL TIME EQUIVALENT POSITIONS:		2,859.8	2,859.8	0.0	0.0	2,859.8	2,859.8

## SUMMARY OF TOTAL REQUEST OBJECTIVE OUTCOMES

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / OUTCOME	BL 2014	BL 2015	EXCP 2014	EXCP 2015	TTL 2014	TTL 2015
01	To improve voluntary compliance with tax laws						
01	Increase accuracy/number of audits and improve assessments						
01	% Accuracy Rate of Reported Amounts on Original Audits (K)	97.0%	97.0%	0.0%	0.0%	97.0%	97.0%
02	Number of Non-permitted Businesses Permitted	1,221.0	1,221.0	0.0	0.0	1,221.0	1,221.0
02	Achieve avg. account closure rates, ratios and turnaround times						
01	Avg. Turnaround Time for Closing Delinquent/Other Accounts (Days)	116.0	116.0	0.0	0.0	116.0	116.0
02	Avg. Monthly Delinquent/Other Closure Rate per Collector (K)	269.0	269.0	0.0	0.0	269.0	269.0
03	% of Positive Surveys Received From Attendees at Seminars	95.0%	95.0%	0.0%	0.0%	95.0%	95.0%
03	Improve taxpayer ratings of accuracy/speed of information						
01	% of Favorable Responses to Taxpayer Surveys	92.0%	92.0%	0.0%	0.0%	92.0%	92.0%
04	Provide fair and timely hearings and position letters						
01	% of Cases in Which Position Letters are Issued Within 90 Days	85.0%	85.0%	0.0%	0.0%	85.0%	85.0%
02	To efficiently manage the state's fiscal affairs						
01	Maintain state's accounting system; certify general appropriations act						
01	% of Targeted State Agencies with Improved Performance	80.0%	80.0%	0.0%	0.0%	80.0%	80.0%
02	% of Expenditures Supported by Revenue Estimates	100.0%	100.0%	0.0%	0.0%	100.0%	100.0%
03	Avg. % Variance (+/-) Between Estimated/Actual Collections	0.0%	2.54%	0.0%	0.0%	0.0%	2.54%
04	% of Payroll/Retirement Payments Issued via Direct Deposit	90.0%	90.0%	0.0%	0.0%	90.0%	90.0%
05	% of Customers Who Return Good or Excellent on Surveys	98.0%	98.0%	0.0%	0.0%	98.0%	98.0%
02	Ensure the effectiveness of the property value study						
01	% of ISDs' Total Value in Which PTAD Met the Margin of Error (K)	95.0%	95.0%	0.0%	0.0%	95.0%	95.0%
03	Maximize state revenue						
01	% of Funds Processed Electronically (K)	99.0%	99.0%	0.0%	0.0%	99.0%	99.0%

**SUMMARY OF TOTAL REQUEST OBJECTIVE OUTCOMES**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / OUTCOME	BL 2014	BL 2015	EXCP 2014	EXCP 2015	TTL 2014	TTL 2015
04	Manage a procurement system; maximize competition; provide services						
01	% Increase in \$ Value of Purchases through CO-OP Program	1.0%	1.0%	0.0%	0.0%	1.0%	1.0%
02	Number of New HUBs Certified	1,200.0	1,200.0	0.0	0.0	1,200.0	1,200.0
03	Presort and Barcode Savings Achieved	\$307,000.0	\$302,000.0	0.0	0.0	\$307,000.0	\$302,000.0
03	To expeditiously manage the receipt and disbursement of revenue						
01	Generate refunds; return tax allocations; maintain turnaround						
01	Time Required to Generate Taxpayer Refunds (Days)	10.0	10.0	0.0	0.0	10.0	10.0
02	Time to Return Tax Allocations to Local Jurisdictions (Days) (K)	22.0	22.0	0.0	0.0	22.0	22.0
03	Avg. Tax Document Processing Time (Hours)	105.0	105.0	0.0	0.0	105.0	105.0

## STRATEGY REQUEST

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-01	Service Categories: Service-03, Income-A.2, Age-B.3
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GOAL: 01 To improve voluntary compliance with tax laws

OBJECTIVE: 01 Increase accuracy/number of audits and improve assessments from audits

STRATEGY: 01 Maintain an ongoing program of audit and verification activities

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
OUTPUT MEASURES:					
01 Number of Audits and Verifications Conducted (K)	19,363.0	16,250.0	15,000.0	15,000.0	15,000.0
02 Number of Non-permitted Taxpayers Contacted Through Correspondence	2,102.0	853.0	1,000.0	1,000.0	1,000.0
03 Number of Hours Spent on Completed Refund Verifications	71,473.0	57,800.0	55,000.0	55,000.0	55,000.0
EFFICIENCY MEASURE:					
01 Average Dollars Assessed to Dollar Cost (K)	\$58.92	\$28.0	\$28.0	\$28.0	\$28.0
EXPLANATORY / INPUT MEASURE:					
01 Percent of Audit Coverage	0.95%	0.60%	0.60%	0.60%	0.60%
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$55,816,230	\$56,029,697	\$57,886,739	\$57,886,739	\$57,886,739
1002 Other Personnel Costs	1,965,501	2,402,584	1,932,794	1,932,794	1,932,794
2001 Professional Fees and Services	2,670,770	3,528,170	1,394,046	1,380,135	1,380,135
2002 Fuels and Lubricants	5,113	5,113	5,113	5,113	5,113
2003 Consumable Supplies	271,800	433,021	424,736	424,736	424,736
2004 Utilities	735,469	842,589	873,225	873,225	873,225
2005 Travel	3,198,006	3,154,214	3,161,186	3,161,186	3,161,186
2006 Rent – Building	1,749,899	1,814,666	1,813,598	1,813,598	1,813,598
2007 Rent – Machine and Other	3,228,866	3,042,829	2,898,825	2,898,825	2,898,825
2009 Other Operating Expense	5,439,227	4,610,252	4,607,714	4,549,712	4,549,712
5000 Capital Expenditures	18,286	592,408	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$75,099,167</b>	<b>\$76,455,543</b>	<b>\$74,997,976</b>	<b>\$74,926,063</b>	<b>\$74,926,063</b>

**STRATEGY REQUEST**

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
METHOD OF FINANCING:					
0001 General Revenue Fund	\$75,069,620	\$76,408,294	\$74,964,945	\$74,893,032	\$74,893,032
0666 Appropriated Receipts	28,842	47,249	33,031	33,031	33,031
0777 Interagency Contract Receipts	705	0	0	0	0
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$75,099,167</b>	<b>\$76,455,543</b>	<b>\$74,997,976</b>	<b>\$74,926,063</b>	<b>\$74,926,063</b>

FULL TIME EQUIVALENT POSITIONS:	910.5	912.4	949.4	949.4	949.4
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STRATEGY DESCRIPTION AND JUSTIFICATION:

The Comptroller's office is granted broad authority in the Texas Tax Codes (e.g. Section 111 V.T.C.A.), as well as specific authority by tax type (e.g. Section 151 V.T.C.A.), to examine all pertinent books and records of any collector or payer of Texas taxes through the efficient performance of tax audits. This strategy helps ensure taxpayer equity through the fair assessment and payment of taxes, support appropriate management of the state's funds by promoting voluntary compliance with the tax laws and facilitate the identification and recovery of otherwise lost tax revenue rightfully due the state and its taxpayers. This strategy offers direct support of the agency's goal of improving voluntary compliance with the tax laws.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Highly trained professionals, many of whom are CPAs, are Audit's greatest strength. Through April 2012, auditors averaged \$2,885 in audit adjustments per hour. Investments in the training of these auditors make them valuable assets sought by the private sector. High private sector wages drive auditor turnover and reduce experience levels, creating additional costs for the state and its taxpayers. Increasing retirement rates may force the agency to maintain a less than optimal experienced staffing level resulting in productivity loss. Changes in tax laws also require additional training, temporarily reducing productivity and taxpayer compliance.

The Advanced Database System, information sharing with other governmental entities and data mining assist agency staff in identifying additional revenue and non-permitted businesses. Since inception in 1991, the Business Activity Research Team (BART) has collected approximately \$1.24 billion in revenue through April 2012. The continued success of the Audit program depends on the ability to provide resources to maintain the program's effectiveness. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2014-15 biennium. Any additional reductions above those enacted during the 82nd legislative session would severely hinder the agency's ability to maintain this strategy's resources.

## STRATEGY REQUEST

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-01	Service Categories: Service-03, Income-A.2, Age-B.3
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GOAL: 01 To improve voluntary compliance with tax laws

OBJECTIVE: 02 Achieve average account closure rates, ratios and turnaround times

STRATEGY: 01 Improve compliance with tax laws through contact and collection program

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
<b>OUTPUT MEASURES:</b>					
01 Number of Field Office Service Area Evaluations Conducted	1.0	1.0	1.0	1.0	1.0
02 Average Taxpayer Contacts by a Call Center Collector per Phone Hour	9.8	10.2	9.0	9.0	9.0
03 Number of Taxpayer Seminars Conducted	132.0	118.0	75.0	75.0	75.0
<b>EFFICIENCY MEASURE:</b>					
01 Delinquent Taxes Collected per Collection-related Dollar Expended (K)	\$56.0	\$63.0	\$65.0	\$65.0	\$65.0
<b>EXPLANATORY / INPUT MEASURES:</b>					
01 Minimum Percent of Field Collector Time in the Field	30.8%	33.0%	36.0%	36.0%	36.0%
02 Total Delinquent Dollars Collected (in Millions)	\$884.71	\$889.0	\$907.0	\$925.0	\$925.0
<b>OBJECTS OF EXPENSE:</b>					
1001 Salaries and Wages	\$23,739,634	\$22,529,042	\$23,564,562	\$23,564,562	\$23,564,562
1002 Other Personnel Costs	1,032,164	1,101,305	856,245	856,245	856,245
2001 Professional Fees and Services	1,102,838	1,459,935	576,692	570,919	570,919
2002 Fuels and Lubricants	2,120	2,120	2,120	2,120	2,120
2003 Consumable Supplies	132,983	192,207	188,931	188,931	188,931
2004 Utilities	468,335	511,937	524,188	524,188	524,188
2005 Travel	759,405	773,912	776,806	776,806	776,806
2006 Rent – Building	1,267,355	1,322,593	1,323,986	1,323,986	1,323,986
2007 Rent – Machine and Other	1,448,072	1,352,926	1,295,878	1,295,878	1,295,878
2009 Other Operating Expense	2,377,362	2,016,246	2,002,775	1,978,702	1,978,702
5000 Capital Expenditures	7,589	245,867	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$32,337,857</b>	<b>\$31,508,090</b>	<b>\$31,112,183</b>	<b>\$31,082,337</b>	<b>\$31,082,337</b>

**STRATEGY REQUEST**

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
METHOD OF FINANCING:					
0001 General Revenue Fund	\$32,333,284	\$31,494,384	\$31,098,477	\$31,068,631	\$31,068,631
0666 Appropriated Receipts	4,281	13,706	13,706	13,706	13,706
0777 Interagency Contract Receipts	292	0	0	0	0
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$32,337,857</b>	<b>\$31,508,090</b>	<b>\$31,112,183</b>	<b>\$31,082,337</b>	<b>\$31,082,337</b>

FULL TIME EQUIVALENT POSITIONS:	554.5	516.6	563.4	563.4	563.4
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**STRATEGY DESCRIPTION AND JUSTIFICATION:**

Enforcement's strategy directly affects the agency's goal of improving voluntary compliance with tax laws through fair and consistent enforcement activities. Chapter 111 of the Texas Tax Code details the delinquent tax collection duties and powers of the Comptroller's office. These powers include the ability to invoke delinquent tax collection tools such as jeopardy determinations, asset freezes and levies, permit revocations and certification of accounts to the Attorney General. The efficient and timely use of these tools in the agency's collection program enables the Comptroller's office to reduce the delinquent population, deter tax evasion and maximize total tax collections. Voluntary compliance also depends on the timely dissemination of accurate tax information. Enforcement's secondary role is to provide information to the public in each of its 29 field office locations. Taxpayer service specialists provide information related to tax responsibilities, permitting and filing requirements and taxability. Additional services provided by the offices include, but are not limited to, accepting and processing tax reports and payments, assisting with report and permit application completion and offering tax-related seminars.

**EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:**

The success of Enforcement's strategy largely depends on the agency's ability to maintain a public presence throughout the state, both for tax collections and taxpayer service purposes. The loss of valuable knowledge and experience through staff attrition or other reductions poses a significant challenge to maintaining acceptable performance levels. Additionally, potential changes to the tax law or increases in the taxpayer population would impact Enforcement's workload and seriously impede service levels to taxpayers. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2014-15 biennium. Any additional reductions above those enacted during the 82nd legislative session would severely hinder the agency's ability to maintain this strategy's resources.

## STRATEGY REQUEST

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-01	Service Categories: Service-02, Income-A.2, Age-B.3
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GOAL: 01 To improve voluntary compliance with tax laws

OBJECTIVE: 03 Improve taxpayer ratings of accuracy and speed of information disseminated

STRATEGY: 01 Provide information to taxpayers, government officials and the public

OUTPUT MEASURES:	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
01 Number of Calls Handled by Tax Assistance Specialists	853,717.0	847,472.0	900,000.0	900,000.0	900,000.0
02 Total Number of Responses Issued by Tax Policy (K)	33,362.0	32,309.0	33,000.0	34,000.0	34,000.0
<b>EFFICIENCY MEASURES:</b>					
01 Avg. Time Taken (in Work Days) to Respond to Correspondence Assigned to Tax Policy	21.3	22.2	20.0	20.0	20.0
02 Avg. Number of Calls Handled per Tax Assistance Telephone Specialist per Work Day	79.9	95.0	95.0	95.0	95.0
03 Percent of Responses Issued Within 7 Working Days (K)	70.2%	70.0%	75.0%	75.0%	75.0%
<b>EXPLANATORY / INPUT MEASURES:</b>					
01 Avg. Overall Monitoring Score for Tax Assistance Telephone Specialists	100.0%	98.0%	98.0%	98.0%	98.0%
02 Number of Taxpayers Participating in Independent Audit Reviews	146.0	125.0	150.0	150.0	150.0
<b>OBJECTS OF EXPENSE:</b>					
1001 Salaries and Wages	\$11,073,829	\$9,992,299	\$10,176,710	\$10,176,710	\$10,176,710
1002 Other Personnel Costs	414,020	513,185	402,588	402,588	402,588
2001 Professional Fees and Services	540,904	690,114	272,603	269,874	269,874
2002 Fuels and Lubricants	1,002	1,002	1,002	1,002	1,002
2003 Consumable Supplies	172,610	80,927	82,174	82,174	82,174
2004 Utilities	113,859	133,889	139,914	139,914	139,914
2005 Travel	9,897	19,689	21,056	21,056	21,056
2006 Rent – Building	45,411	43,019	43,657	43,657	43,657
2007 Rent – Machine and Other	640,378	590,842	560,844	560,844	560,844
2009 Other Operating Expense	3,262,749	3,008,612	3,004,733	2,993,354	2,993,354
5000 Capital Expenditures	3,588	116,222	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$16,278,247</b>	<b>\$15,189,800</b>	<b>\$14,705,281</b>	<b>\$14,691,173</b>	<b>\$14,691,173</b>



## STRATEGY REQUEST

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
METHOD OF FINANCING:					
0001 General Revenue Fund	\$16,276,085	\$15,183,322	\$14,698,803	\$14,684,695	\$14,684,695
0666 Appropriated Receipts	2,024	6,478	6,478	6,478	6,478
0777 Interagency Contract Receipts	138	0	0	0	0
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$16,278,247</b>	<b>\$15,189,800</b>	<b>\$14,705,281</b>	<b>\$14,691,173</b>	<b>\$14,691,173</b>
<b>FULL TIME EQUIVALENT POSITIONS:</b>	200.4	177.5	191.2	191.2	191.2

**STRATEGY DESCRIPTION AND JUSTIFICATION:**

As the state's chief financial officer, the Comptroller's office is responsible for administering the state's tax laws through audit and enforcement activities and the promotion of voluntary compliance by making tax information available in a timely and accurate manner (Texas Tax Code, Titles 2 and 3). These responsibilities require the agency to maintain an efficient tax administration program.

Tax administration is affected by changes in law, rule and policy. Taxpayers must receive accurate and current information about these changes as they occur. Ensuring that taxpayers have access to information that is presented in a clear and understandable way leads to positive tax filing patterns and allows the agency to concentrate collection efforts on chronically delinquent taxpayers and tax avoiders. This strategy contributes directly to the agency's goal of improving voluntary compliance through timely and effective communication.

**EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:**

External factors that impact the timing and frequency of disseminating tax information include tax legislation, changes in generally accepted accounting principles, regulatory agency procedures and court decisions. A presence on the Internet allows the agency to quickly distribute information and provide timely notification of tax responsibilities. Making tax information available also encourages voluntary compliance with the tax laws. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2014-15 biennium. Any additional reductions above those enacted during the 82nd legislative session would severely hinder the agency's ability to maintain this strategy's resources.

## STRATEGY REQUEST

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-01	Service Categories: Service-01, Income-A.2, Age-B.3
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GOAL: 01 To improve voluntary compliance with tax laws

OBJECTIVE: 04 Provide fair and timely hearings and position letters

STRATEGY: 01 Provide tax hearings; represent the agency; provide legal counsel

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
OUTPUT MEASURE:					
01 Number of Position Letters Issued	1,080.0	1,000.0	1,077.0	1,077.0	1,077.0
EFFICIENCY MEASURE:					
01 Average Length of Time (Work Days) Taken to Issue a Position Letter	70.3	90.0	90.0	90.0	90.0
EXPLANATORY / INPUT MEASURE:					
01 Number of New Requests for Hearings Received in Administrative Hearings Section	2,061.0	1,791.0	1,614.0	1,614.0	1,614.0
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$6,175,401	\$5,859,254	\$6,404,945	\$6,404,945	6,404,945
1002 Other Personnel Costs	230,898	259,629	196,418	196,418	196,418
2001 Professional Fees and Services	582,977	708,281	577,327	576,670	576,670
2002 Fuels and Lubricants	618	618	618	618	618
2003 Consumable Supplies	32,550	53,594	52,472	52,472	52,472
2004 Utilities	28,856	34,110	35,573	35,573	35,573
2005 Travel	3,100	8,725	9,137	9,137	9,137
2006 Rent – Building	21,671	26,361	26,754	26,754	26,754
2007 Rent – Machine and Other	210,376	201,663	192,542	192,542	192,542
2009 Other Operating Expense	457,151	390,441	380,014	377,274	377,274
5000 Capital Expenditures	864	28,225	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$7,744,462</b>	<b>\$7,570,901</b>	<b>\$7,875,800</b>	<b>\$7,872,403</b>	<b>\$7,872,403</b>

**STRATEGY REQUEST**

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
METHOD OF FINANCING:					
0001 General Revenue Fund	\$7,740,413	\$7,568,702	\$7,873,601	\$7,870,204	\$7,870,204
0666 Appropriated Receipts	3,964	2,199	2,199	2,199	2,199
0777 Interagency Contract Receipts	85	0	0	0	0
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$7,744,462</b>	<b>\$7,570,901</b>	<b>\$7,875,800</b>	<b>\$7,872,403</b>	<b>\$7,872,403</b>

FULL TIME EQUIVALENT POSITIONS:	93.1	90.1	100.1	100.1	100.1
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STRATEGY DESCRIPTION AND JUSTIFICATION:

The Comptroller is required by law (Texas Tax Code Chapter 111, Sections 009 and 105) to grant hearings upon timely filed redetermination and refund hearings requests. To avoid a perception of partiality, the tax hearings function was moved to the State Office of Administrative Hearings (SOAH) in 2007 (Texas Tax Code Chapter 111, Section 111.00455 and V.T.C.A., Government Code Chapter 2003). Assistant General Counsels in the Administrative Hearings Section (AHS), however, work with taxpayers and agency personnel to resolve cases through dismissal or issue the necessary pleadings to develop a record at SOAH. The SOAH administrative law judges make recommendations on decisions for the Comptroller to adopt in hearings. There is considerable work involved in both dismissals at the agency level and cases that are processed through SOAH. This strategy serves both the Comptroller's office and Texas taxpayers by providing agency-wide legal counsel and research as well as timely, impartial and equitable decision-making through the hearings process.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Any increase in the number of hearings affects the ability of the Comptroller's office to efficiently process hearings, ultimately delaying receipt of revenue to the state and tax refunds legally due to taxpayers. Delays also result in interest waivers on assessments and payment of additional interest on refunds. The present administrative hearings caseload is approximately 2,791. The average number of new cases received monthly in 2009 was 121. Since that time, statutory changes adding individual fraud liability to corporate assessments and changes in the franchise tax have significantly increased the average number of cases to approximately 170 per month. Any reduction in resources within the Administrative Hearings Section makes it extremely difficult to provide an efficient and timely administrative hearings process. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2014-15 biennium. Any additional reductions above those enacted during the 82nd legislative session would severely hinder the agency's ability to maintain this strategy's resources.

## STRATEGY REQUEST

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-05, Income-A.2, Age-B.3
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GOAL: 02 To efficiently manage the state's fiscal affairs

OBJECTIVE: 01 Maintain state's accounting system; certify general appropriations act

STRATEGY: 01 Project receipts and disbursements; complete accounting and reporting responsibilities

OUTPUT MEASURES:	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
01 Number of Financial Reports Published by Their Statutory Deadlines	2.0	2.0	2.0	2.0	2.0
02 Number of Texas Economic Update Reports Published Each Fiscal Year	2.0	6.0	5.0	6.0	5.0
03 Total Number of Payments Issued (Excluding WES Child Support Payments)	11,671,898.0	11,550,000.0	11,550,000.0	11,000,000.0	11,000,000.0
04 Number of Post-Payment Audit Reviews Completed	45.0	50.0	46.0	46.0	46.0
<b>EFFICIENCY MEASURE:</b>					
01 Percent of Ad Hoc Report Requests Responded to Within 10 Working Days	100.0%	100.0%	100.0%	100.0%	100.0%
<b>EXPLANATORY / INPUT MEASURE</b>					
01 Number of WES Child Support Payments Issued	1,318,698.0	950,000.0	900,000.0	900,000.0	850,000.0
<b>OBJECTS OF EXPENSE:</b>					
1001 Salaries and Wages	\$22,257,536	\$19,803,659	\$20,870,669	\$20,870,669	\$20,870,669
1002 Other Personnel Costs	863,431	841,761	696,873	696,873	696,873
2001 Professional Fees and Services	12,498,958	7,011,730	6,468,122	6,932,050	7,557,050
2002 Fuels and Lubricants	2,456	2,456	2,456	2,456	2,456
2003 Consumable Supplies	142,305	206,879	206,333	206,333	206,333
2004 Utilities	332,888	361,319	376,132	376,132	376,132
2005 Travel	68,783	84,542	70,965	70,965	70,965
2006 Rent – Building	87,310	105,962	107,025	107,025	107,025
2007 Rent – Machine and Other	1,600,411	1,443,234	1,356,172	1,356,172	1,356,172
2009 Other Operating Expense	7,276,371	8,464,100	7,636,649	7,769,048	8,744,048
5000 Capital Expenditures	1,370,933	2,555,465	2,000,000	1,600,000	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$46,501,382</b>	<b>\$40,881,107</b>	<b>\$39,791,396</b>	<b>\$39,987,723</b>	<b>\$39,987,723</b>

## STRATEGY REQUEST

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
METHOD OF FINANCING:					
0001 General Revenue Fund	\$29,181,336	\$27,325,299	\$30,655,567	\$31,012,069	\$31,012,070
0369 Federal American Recovery and Reinvestment Fund	685,642	47,798	0	0	0
0666 Appropriated Receipts	5,708	41,370	15,871	15,871	15,871
0777 Interagency Contract Receipts	16,628,696	13,466,640	9,119,958	8,959,783	8,959,782
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$46,501,382</b>	<b>\$40,881,107</b>	<b>\$39,791,396</b>	<b>\$39,987,723</b>	<b>\$39,987,723</b>

FULL TIME EQUIVALENT POSITIONS:	350.5	309.8	320.7	320.7	320.7
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### STRATEGY DESCRIPTION AND JUSTIFICATION:

The Comptroller's office is directed by statute (Texas Government Code, Section 403.013) to prepare the state's *Annual Cash Report* and the *Comprehensive Annual Financial Report*, which depict the state's expenditures and revenues and apprise state leaders of its financial position. The agency, as directed by Article III, Section 49a of the Texas Constitution, also projects the receipts of state government by submitting revenue estimates used in the appropriations process, including the publication of the *Biennial Revenue Estimate* prior to each regular session of the Legislature. An analysis of each General Appropriations Act introduced by the Legislature is done to determine if the funds appropriated are within the amount of revenue available. The agency is also required by law (Chapter 403 of the Texas Government Code) to audit claims against the state for compliance with rules governing the expenditure of state funds.

As the state's chief accountant, the agency maintains the state's books, pays claims and establishes agencies' budgets at the beginning of each fiscal year. To further financial and reporting uniformity, the agency is leading an effort called for by House Bill 3106, 80th Legislature, Regular Session, to develop an enterprise resource planning system for the state. ProjectONE was created to develop a single set of real-time books to reduce conflicting data and give decision makers accurate and timely information and allow for the replacement of the Uniform Statewide Accounting System (USAS) and the Uniform Statewide Payroll System (USPS).

### EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

The legislative process is a major external factor in determining the workload related to this strategy. Items of legislation passed each session affect the fund structure and dedication of state revenues. Agency policies, procedures and responsibilities will continue to change and workloads increase as a result of shifting functional and technical responsibilities promulgated by technological advances and standard-setting authorities, including the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants.

The ongoing development and support of ProjectONE and maintenance of USAS and USPS and all related subsystems in particular require significant staff time for training, agency support, documentation, improvements in technical design and ongoing system evaluation and testing. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2014-15 biennium. Any additional reductions above those enacted during the 82nd legislative session would severely hinder the agency's ability to maintain this strategy's resources.

## STRATEGY REQUEST

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-05, Income-A.2, Age-B.3		
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GOAL: 02 To efficiently manage the state's fiscal affairs  
 OBJECTIVE: 02 Ensure the effectiveness of the property value study  
 STRATEGY: 01 Conduct property value study; provide assistance; review methods

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
OUTPUT MEASURES:					
01 Number of Properties Included in the Property Value Study (K)	71,243.0	78,931.0	75,000.0	75,000.0	75,000.0
02 Number of Public Outreach Activities Conducted Annually	80.0	80.0	80.0	80.0	80.0
EFFICIENCY MEASURE:					
01 Average Cost of Staff Changes to Certified Preliminary Findings as a Percent of Total	2.0%	2.6%	2.0%	2.0%	2.0%
EXPLANATORY / INPUT MEASURES:					
01 Percent of ISD Reports Produced Electronically from Appraisal Roll Data	99.5%	100.0%	95.0%	95.0%	95.0%
02 Average Direct Cost per Property Included in the Property Value Study	\$56.90	\$48.87	\$50.0	\$50.0	\$50.0
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$6,373,181	\$6,295,520	\$6,555,719	\$6,555,719	\$6,555,719
1002 Other Personnel Costs	241,420	295,022	232,330	232,330	232,330
2001 Professional Fees and Services	506,705	571,205	308,794	307,126	307,126
2002 Fuels and Lubricants	612	612	612	612	612
2003 Consumable Supplies	57,823	48,694	49,620	49,620	49,620
2004 Utilities	72,378	82,677	86,390	86,390	86,390
2005 Travel	441,004	439,262	438,187	438,187	438,187
2006 Rent – Building	21,626	26,636	26,662	26,662	26,662
2007 Rent – Machine and Other	380,739	358,499	340,116	340,116	340,116
2009 Other Operating Expense	1,015,118	905,557	946,498	939,543	939,543
5000 Capital Expenditures	2,193	71,042	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$9,112,799</b>	<b>\$9,094,726</b>	<b>\$8,984,928</b>	<b>\$8,976,305</b>	<b>\$8,976,305</b>

**STRATEGY REQUEST**

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
METHOD OF FINANCING:					
0001 General Revenue Fund	\$9,077,129	\$8,990,767	\$8,880,969	\$8,872,346	\$8,872,346
0666 Appropriated Receipts	35,586	103,959	103,959	103,959	103,959
0777 Interagency Contract Receipts	84	0	0	0	0
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$9,112,799</b>	<b>\$9,094,726</b>	<b>\$8,984,928</b>	<b>\$8,976,305</b>	<b>\$8,976,305</b>

FULL TIME EQUIVALENT POSITIONS:	112.8	109.4	110.5	110.5	110.5
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STRATEGY DESCRIPTION AND JUSTIFICATION:

The Comptroller's office is required to conduct a study of school district property values at least once every two years and provide the results to the Texas Education Agency to assist in allocating state aid to public schools (Texas Government Code, Section 403.301 and 403.302); conduct ratio studies at least once every two years in each county appraisal district (Texas Tax Code, Section 5.10); and review the governance, taxpayer assistance provided and the operating and appraisal standards, procedures and methodology used by each appraisal district every two years (Texas Tax Code, Section 5.102).

Chapter 41A of the Tax Code charges the Comptroller's office with administering an arbitration system for taxpayers that includes maintaining a registry of qualified arbitrators who hear and rule on disputes between taxpayers and county appraisal districts following decisions by local appraisal review boards. In addition, the Comptroller's office trains local Appraisal Review Board (ARB) members by providing continuing education to all ARB members on an annual basis, as required by Texas Tax Code, Section 5.041.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

An effective property value study demands cooperation and communication between agency staff and each appraisal district since the study's results are based on a direct comparison of local appraised values to the state's independent estimate of total taxable values. Accurate submission of local records, including sales and appraisal data, provides the basis for an accurate study.

House Bill 8, 81st Legislature, Regular Session, required that the Property Value Study be conducted every other year rather than every year in every school and appraisal district. The legislation also required that at least half of the appraisal districts in the state receive a review of governance, taxpayer assistance, methods, standards and procedures. Prior to HB 8, these reviews were triggered by study results. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2014-15 biennium. Any additional reductions above those enacted during the 82nd legislative session would severely hinder the agency's ability to maintain this strategy's resources.

## STRATEGY REQUEST

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-05, Income-A.2, Age-B.3		
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GOAL: 02 To efficiently manage the state's fiscal affairs

OBJECTIVE: 03 Maximize state revenue

STRATEGY: 01 Ensure that the state's assets, cash receipts and warrants are properly secured

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
OUTPUT MEASURE:					
01 Number of Rapid Deposit Transactions Processed	41,461,560.0	42,300,000.0	42,300,000.0	42,300,000.0	42,300,000.0
02 Number of Checks Deposited	5,195,112.0	4,800,000.0	4,800,000.0	4,800,000.0	4,800,000.0
03 Number of Warrants Processed	4,063,581.0	3,400,000.0	3,400,000.0	3,400,000.0	3,400,000.0
04 Number of State Depository Bank Account Reconciliations Performed (K)	13,505.0	13,000.0	12,000.0	12,000.0	12,000.0

EXPLANATORY / INPUT MEASURE:

01 Average Daily Amount of Securities and Assets Safekept (Billions)	\$3.1	\$3.2	\$3.2	\$3.2	\$3.2
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OBJECTS OF EXPENSE:

1001 Salaries and Wages	\$3,361,700	\$3,230,913	\$3,198,638	\$3,198,638	\$3,198,638
1002 Other Personnel Costs	146,388	189,643	138,794	138,794	138,794
2001 Professional Fees and Services	151,999	366,232	204,492	203,696	203,696
2002 Fuels and Lubricants	294	294	294	294	294
2003 Consumable Supplies	23,700	31,270	32,785	32,785	32,785
2004 Utilities	33,419	38,906	40,677	40,677	40,677
2005 Travel	5,366	8,098	8,497	8,497	8,497
2006 Rent – Building	10,402	12,637	12,824	12,824	12,824
2007 Rent – Machine and Other	199,964	187,904	179,861	179,861	179,861
2009 Other Operating Expense	482,548	496,010	491,735	488,417	488,417
5000 Capital Expenditures	1,046	33,886	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$4,416,826</b>	<b>\$4,595,793</b>	<b>\$4,308,597</b>	<b>\$4,304,483</b>	<b>\$4,304,483</b>



**STRATEGY REQUEST**

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
METHOD OF FINANCING:					
0001 General Revenue Fund	\$4,410,426	\$4,567,077	\$4,279,881	\$4,275,767	\$4,275,767
0666 Appropriated Receipts	6,359	28,716	28,716	28,716	28,716
0777 Interagency Contract Receipts	41	0	0	0	0
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$4,416,826</b>	<b>\$4,595,793</b>	<b>\$4,308,597</b>	<b>\$4,304,483</b>	<b>\$4,304,483</b>

FULL TIME EQUIVALENT POSITIONS:	61.1	57.6	57.3	57.3	57.3
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**STRATEGY DESCRIPTION AND JUSTIFICATION:**

The Comptroller's office, as directed by Chapter 404 of the Texas Government Code (following enactment of Senate Bill 20, 74th Legislature, Regular Session, and passage of the Constitutional Amendment abolishing the Office of the State Treasurer) oversees the expedited processing of revenues into the Treasury, ensures the safety and availability of state monies, prudently manages state monies to generate the highest yield compatible with safety and liquidity requirements for public funds, provides for the expedited payment of warrants and ensures that all transactions are properly recorded by effectively performing all accounting and reporting functions. This strategy ensures that by utilizing effective management, efficient business processes, the most up-to-date technology and the highest standards of professionalism, all revenues are deposited as rapidly as possible, interest earnings are maximized, state resources are protected from loss due to bank failures, any needs for additional revenue are determined and met through the issuance of cash management notes and administrative costs are minimized. This strategy contributes substantially to the statewide goal of wisely using the public's tax dollars and providing needed services at the lowest possible cost.

**EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:**

Increases or decreases in state revenues or expenditures impact this strategy. As the sums of deposits or payments by state agencies increase, the transaction processing volume of the Treasury's systems increase. Processing volumes are also impacted by legislative actions that impact the number of funds necessary to account for the state's fiscal activity, create or consolidate new tax or regulatory programs, change collateral or security requirements or change the manner in which payments are collected or disbursed by the state. Any legislative action that affects the timing of state revenues or expenditures changes the cash flow needs of the Treasury and impacts this strategy.

Changes in reporting requirements dictated by state or federal legislative mandate and policy updates promulgated by standard-setting boards and technological advances also create constant demands for review of current procedures and changes in existing processes. The ever-changing environment of the banking and investment industry affects the demands put on the resources of the staff and technology of the division. Any restraints on development resulting from lack of adequate resources (human or financial) may restrict usage of current technologies, which could cripple the Treasury's growth and productivity. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2014-15 biennium. Any additional reductions above those enacted during the 82nd legislative session would severely hinder the agency's ability to maintain this strategy's resources.

## STRATEGY REQUEST

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-05, Income-A.2, Age-B.3		
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GOAL: 02 To efficiently manage the state's fiscal affairs

OBJECTIVE: 04 Manage a procurement system; maximize competition; provide support services

STRATEGY: 01 Provide statewide procurement and support services

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
<b>OUTPUT MEASURES:</b>					
01 Number of New and Renewed Statewide Volume Contracts Awarded	614.0	750.0	600.0	600.0	600.0
02 Number of Solicitations Reviewed for Agencies and Delegated to Agencies	214.0	200.0	200.0	200.0	200.0
03 Number of Contracts Awarded for Other State Agencies	10.0	15.0	15.0	15.0	15.0
04 Number of New and Renewed Purchasing Certifications Issued	210.0	200.0	300.0	200.0	200.0
05 Number of HUB Field Audits Conducted (K)	680.0	700.0	700.0	700.0	700.0
06 Number of HUB Desk Audits Conducted (K)	3,272.0	2,400.0	2,000.0	2,000.0	2,000.0
07 Number of HUB Seminars and Outreach Efforts Conducted	174.0	135.0	120.0	120.0	120.0
08 Number of Pieces of Mail Processed	4,358,876.0	4,000,000.0	3,920,000.0	3,841,600.0	3,764,768.0
<b>EFFICIENCY MEASURE:</b>					
01 Number of Days to Process Non-Delegated Open Market Requisitions Using RFPs	150.0	150.0	150.0	150.0	150.0
<b>EXPLANATORY / INPUT MEASURE:</b>					
01 Number of New HUB Applications Received	1,680.0	1,580.0	1,500.0	1,500.0	1,500.0

**STRATEGY REQUEST**

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
<b>OBJECTS OF EXPENSE:</b>					
1001 Salaries and Wages	\$4,043,026	\$3,932,612	\$3,980,769	\$3,980,769	\$3,980,769
1002 Other Personnel Costs	149,310	172,342	149,260	149,260	149,260
2001 Professional Fees and Services	922,551	504,893	474,895	474,895	474,895
2002 Fuels and Lubricants	13,231	12,850	12,850	12,850	12,850
2003 Consumable Supplies	21,717	11,607	12,378	12,378	12,378
2004 Utilities	7,764	10,318	10,318	10,318	10,318
2005 Travel	52,999	57,463	53,945	53,945	53,945
2006 Rent – Building	6,480	16,527	16,775	16,775	16,775
2007 Rent – Machine and Other	59,181	61,841	61,285	61,285	61,285
2009 Other Operating Expense	154,401	166,205	174,183	174,183	174,183
5000 Capital Expenditures	0	0	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$5,430,660</b>	<b>\$4,946,658</b>	<b>\$4,946,658</b>	<b>\$4,946,658</b>	<b>\$4,946,658</b>
<b>METHOD OF FINANCING:</b>					
0001 General Revenue Fund	\$3,792,581	\$3,333,748	\$3,333,748	\$3,333,748	\$3,333,748
0666 Appropriated Receipts	998,544	1,183,105	1,183,105	1,183,105	1,183,105
0777 Interagency Contract Receipts	639,535	429,805	429,805	429,805	429,805
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$5,430,660</b>	<b>\$4,946,658</b>	<b>\$4,946,658</b>	<b>\$4,946,658</b>	<b>\$4,946,658</b>

<b>FULL TIME EQUIVALENT POSITIONS:</b>	77.0	70.6	76.0	76.0	76.0
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**STRATEGY DESCRIPTION AND JUSTIFICATION:**

The Texas Procurement and Support Services (TPASS) area develops efficient and cost-effective procurement practices to promote fair competition among vendors, including Historically Underutilized Businesses (HUB); improve statewide contracting and procurement processes; and obtain the best value in all procurement activities for Texas state agencies, institutions of higher education and cooperative purchasing partners. TPASS functions are authorized by the Texas Government Code. Chapter 2155 provides general rules and procedures, while Chapter 2156 governs procurement methods. Other provisions are found in Chapter 2157, governing automated information systems; Chapter 2158, containing miscellaneous procurement provisions; Chapter 2161, governing the HUB program; Chapter 2171, governing travel and fleet services; Chapter 2176, governing mail operations; and Chapter 2262, governing contract management.

TPASS awards and oversees approximately \$1.3 billion in contracts for a variety of non-information technology goods and services. TPASS also manages the Centralized Master Bidders List (CMBL), Electronic State Business Daily, TxSmartBuy and the CO-OP Purchasing and Vendor Performance programs. The HUB program provides certification, compliance, reporting and education to vendors. Finally, TPASS oversees training and certification for state purchasers and contract managers; the Contract Advisory Team (CAT-RAD); airline, hotel, rental car and travel agent contracts; statewide procurement and travel card contracts; fleet management policy; and mail operations.

## STRATEGY REQUEST

### EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

The 2009 HUB Disparity Study and continuing demographic shifts in Texas required adjustments to the annual procurement utilization goals for HUBs, which became effective in September 2011. Changes in the travel industry, which began following September 11, 2001, along with the popularity of online ticket purchases, require TPASS to continuously review alternative and innovative contracting methods to obtain efficiency and best value for state travelers. Fuel costs also require fleet management policies to focus on acquiring fuel efficient vehicles while continuing to maximize the useful life of the state's fleet. As state agencies and CO-OP program members see a decline in their budgets, the savings available on TPASS term contracts will highly benefit those entities although the overall expenditures on TPASS contracts might decline based on budget restrictions. The Comptroller's office is in the process of updating statewide procurement applications and legacy systems at the end of their life-cycle. Ongoing training and modifications to the strategic sourcing procurement system as well as other systems such as the CMBL/HUB registration system and the fleet management system are expected to increase staff output capabilities. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2014-15 biennium. Any additional reductions above those enacted during the 82nd legislative session would severely hinder the agency's ability to maintain this strategy's resources.

## STRATEGY REQUEST

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-04	Service Categories: Service-03, Income-A.2, Age-B.3		
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GOAL: 03 To expeditiously manage the receipt and disbursement of state tax revenue

OBJECTIVE: 01 Generate taxpayer refunds; return tax allocations; maintain turnaround

STRATEGY: 01 Improve tax/voucher data processing, tax collection and disbursements

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
<b>OUTPUT MEASURES:</b>					
01 Number of Tax Returns Processed (K)	4,642,495.0	4,780,000.0	4,925,000.0	4,950,000.0	4,975,000.0
02 Number of Payments Deposited	4,823,394.0	4,950,000.0	5,000,000.0	5,050,000.0	5,100,000.0
03 Number of Permits and Licenses Issued	483,392.0	520,000.0	525,000.0	520,000.0	525,000.0
04 Number of Taxpayer Account Adjustments	619,992.0	587,000.0	575,000.0	575,000.0	575,000.0
05 Number of Collection Actions Performed	101,525.0	105,696.0	108,000.0	110,000.0	112,000.0
06 Number of Tax Refunds Issued	102,644.0	104,000.0	106,600.0	108,700.0	110,874.0
07 Number of Hours to Allocate Local Option Taxes to Government Entities	15,025.0	12,256.0	12,500.0	12,750.0	13,000.0
<b>EFFICIENCY MEASURE:</b>					
01 Average Number of Hours to Deposit Receipts (K)	5.1	19.0	19.0	19.0	19.0
<b>EXPLANATORY / INPUT MEASURE:</b>					
01 Percent of Tax Payments Received via Direct Deposit	96.6%	96.8%	97.3%	97.3%	97.3%

**STRATEGY REQUEST**

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$25,355,082	\$24,357,417	\$24,759,062	\$24,759,062	\$24,759,062
1002 Other Personnel Costs	1,289,175	1,341,480	1,086,678	1,086,678	1,086,678
2001 Professional Fees and Services	1,723,801	2,790,749	1,551,165	1,544,945	1,544,945
2002 Fuels and Lubricants	2,285	2,285	2,285	2,285	2,285
2003 Consumable Supplies	177,957	202,902	204,983	204,983	204,983
2004 Utilities	261,217	308,133	322,285	322,285	322,285
2005 Travel	34,619	29,678	27,113	27,113	27,113
2006 Rent – Building	94,194	104,950	106,580	106,580	106,580
2007 Rent – Machine and Other	1,471,766	1,378,556	1,311,127	1,311,127	1,311,127
2009 Other Operating Expense	5,505,175	4,037,061	4,147,692	4,121,760	4,121,760
5000 Capital Expenditures	8,175	264,856	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$35,923,446</b>	<b>\$34,818,067</b>	<b>\$33,518,970</b>	<b>\$33,486,818</b>	<b>\$33,486,818</b>
METHOD OF FINANCING:					
0001 General Revenue Fund	\$35,918,518	\$34,803,301	\$33,504,204	\$33,472,052	\$33,472,052
0666 Appropriated Receipts	4,613	14,766	14,766	14,766	14,766
0777 Interagency Contract Receipts	315	0	0	0	0
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$35,923,446</b>	<b>\$34,818,067</b>	<b>\$33,518,970</b>	<b>\$33,486,818</b>	<b>\$33,486,818</b>
FULL TIME EQUIVALENT POSITIONS:	503.1	476.1	491.2	491.2	491.2

STRATEGY DESCRIPTION AND JUSTIFICATION:

Under Chapter 403 of the Texas Government Code, the Comptroller's office serves as the state's chief fiscal officer and tax collector. To fulfill this responsibility, the agency must obtain and use new information technology systems to better utilize agency resources, which will in turn improve tax collections and maintain a high quality of customer service. This strategy furthers the agency's effort to reduce its costs by improving tax processing, the collection and allocation of tax revenue and the disbursements of tax refunds and unclaimed property payments. This strategy also contributes directly to the statewide goal of reducing state spending.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

This strategy will continue to be impacted by available funding and legislative actions. Due to the overall complexity of administering tax allocations, caused in part by an increasing number of local taxing jurisdictions and various local tax rates, the agency's critical responsibilities in providing timely and accurate services to these jurisdictions have significantly increased, placing additional demands for support on existing resources. Resources are further impacted by ongoing efforts to expand electronic business registration, return filing and tax payment options to additional tax types.

The impact of the Unclaimed Property function continues to evolve and expand as evidenced by the agency's expanded outreach program efforts and enhanced customer service programs, such as the addition of the Unclaimed Property database on the agency's website, increased direct mail to individuals with unclaimed property and the utilization of the Internet for claimants to request information, query the database and submit a claim. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2014-15 biennium. Any additional reductions above those enacted during the 82nd legislative session would severely hinder the agency's ability to maintain this strategy's resources.

**RIDER REVISIONS AND ADDITIONS REQUEST**

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Date: 08/30/12	Request Level: Base																																	
Current Rider Number	Page Number In 2012-13 GAA	Proposed Rider Language																																		
2		<p><b>Capital Budget.</b> Funds appropriated above may be expended for capital budget items listed below. The amounts identified for each item may be adjusted or expended on other capital expenditures, subject to the aggregate dollar restrictions on capital budget expenditures provided in the general provisions of this Act.</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th align="right"><u>20122014</u></th> <th align="right"><u>20132015</u></th> </tr> </thead> <tbody> <tr> <td>a. Acquisition of Information Resource Technologies</td> <td></td> <td></td> </tr> <tr> <td>    (1) Daily Operations – Capital</td> <td align="right">\$10,108,109</td> <td align="right">\$8,710,073</td> </tr> <tr> <td>    (2) Enterprise Resource Planning <sup>40</sup></td> <td align="right">\$6,737,964</td> <td align="right">\$13,136,921</td> </tr> <tr> <td>    Total, Acquisition of Information Resource Technologies</td> <td align="right">\$16,846,070</td> <td align="right">\$21,846,994</td> </tr> <tr> <td>    Total, Capital Budget</td> <td align="right">\$16,846,070</td> <td align="right">\$21,846,994</td> </tr> <tr> <td>Method of Financing (Capital Budget):</td> <td></td> <td></td> </tr> <tr> <td>    General Revenue Fund</td> <td align="right">\$10,108,109</td> <td align="right">\$12,879,297</td> </tr> <tr> <td>    <u>Appropriated Receipts</u></td> <td align="right"><u>\$122,956</u></td> <td align="right"><u>\$122,956</u></td> </tr> <tr> <td>    Interagency Contracts <sup>40</sup></td> <td align="right">6,737,964</td> <td align="right">\$8,844,741</td> </tr> <tr> <td>    Total, Method of Financing</td> <td align="right">\$16,846,070</td> <td align="right">\$21,846,994</td> </tr> </tbody> </table> <p><i>Costs reflect the 2014-15 Capital Budget Project Request. An explanation of the request is included in the Capital Budget Project Schedules.</i></p>			<u>20122014</u>	<u>20132015</u>	a. Acquisition of Information Resource Technologies			(1) Daily Operations – Capital	\$10,108,109	\$8,710,073	(2) Enterprise Resource Planning <sup>40</sup>	\$6,737,964	\$13,136,921	Total, Acquisition of Information Resource Technologies	\$16,846,070	\$21,846,994	Total, Capital Budget	\$16,846,070	\$21,846,994	Method of Financing (Capital Budget):			General Revenue Fund	\$10,108,109	\$12,879,297	<u>Appropriated Receipts</u>	<u>\$122,956</u>	<u>\$122,956</u>	Interagency Contracts <sup>40</sup>	6,737,964	\$8,844,741	Total, Method of Financing	\$16,846,070	\$21,846,994
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4	I-23	<p><b>Employee Incentive Rider.</b> In addition to the existing authority and amounts related to employee compensation and benefits, the Comptroller of Public Accounts may expend amounts necessary from funds appropriated for the <del>2012-13</del><u>2014-15</u> biennium for the purposes of enhancing compensation, providing incentives, or paying associated expenses for high performing employees within the Comptroller's Office.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>																																		
7	I-23	<p><b>Unexpended Balances Carried Forward Between Biennia.</b> All unexpended balances appropriated and/or allocated to the Comptroller of Public Accounts from the <del>2010-11</del><u>2012-13</u> biennium due to efficiencies or other cost savings of the Comptroller are hereby appropriated for the <del>2012-13</del><u>2014-15</u> biennium. The appropriations herein are for ensuring the continuation of high priority programs within the Comptroller's Office.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>																																		

**RIDER REVISIONS AND ADDITIONS REQUEST**

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Date: 08/30/12	Request Level: Base
Current Rider Number	Page Number In 2012-13 GAA	Proposed Rider Language	
8	I-23	<p><b>Appropriation for Statutory Obligations.</b> <del>Contingent upon enactment of legislation by the Eighty-second Legislature, Regular Session, 2011, amending Texas Property Code 74.509 to set the rate of a handling fee on Unclaimed Property claims to 10 percent and deducted from payments on claims over \$100, the Comptroller of Public Accounts is appropriated 15 percent of receipts from Unclaimed Property handling fees to perform statutory obligations under §§ 74.201, 74.203, 74.601, and 74.602 of the Texas Property Code and to respond to public inquiries generated by the advertising program including, but not limited to, the hiring of temporary employees.</del></p> <p><del>In the event that legislation is not enacted by the Eighty-second Legislature, Regular Session, 2011, to amend Property Code 74.509 to set the rate of Unclaimed Property handling fee to 10 percent, the</del> <b>The</b> Comptroller of Public Accounts is hereby appropriated from Unclaimed Property handling fees, collected pursuant to Property Code 74.509, all sums necessary to perform statutory obligations under §§ 74.201, 74.203, 74.601, and 75.602 of the Texas Property Code and to respond to public inquiries generated by the advertising program including, but not limited to, the hiring of temporary employees. Such amounts shall not exceed the amount of money credited to Unclaimed Property Receipts from unclaimed property proceeds.</p> <p><i>Relevant legislation failed to become law.</i></p>	
10	I-24	<p><b>Unexpended Balances Between Fiscal Years Within the Biennium.</b> Any unexpended balances as of August 31, <del>2014</del><b>2014</b>, in the appropriations made herein to the Comptroller of Public Accounts are hereby appropriated for the same purpose for the fiscal year beginning September 1, <del>2014</del><b>2014</b>.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>	
13	I-24	<p><del><b>Contingency for Government Effectiveness and Efficiency Recommendations relating to the Texas Economic Development Act.</b> Contingent on enactment of House Bill 269, House Bill 3015, or similar legislation implementing recommendations to restructure the Texas Economic Development Act with respect to the authority of the state and local school districts, the economic impact evaluation, treatment of eligibility categories, job and wage requirements, and related fee authority by the Eighty-second Legislature, Regular Session, 2011, and contingent on the Comptroller of Public Accounts using the fee authority relating to this program to assess and collect funds sufficient to cover the costs associated with administering the Texas Economic Development Act, in addition to amounts appropriated above, the Comptroller of Public Accounts is hereby appropriated amounts estimated to be \$500,000 for fiscal year 2012 and \$500,000 for fiscal year 2013 from General Revenue Funds and the "Number of Full-Time Equivalents" is increased by 6.0 in each fiscal year to carry out responsibilities related to the program. In the event that legislation is not enacted by the Eighty-second Legislature, Regular Session, 2011, to restructure the Texas Economic Development Act and related fee authority as described herein, the Comptroller of Public Accounts shall perform statutory responsibilities required of the agency relating to the Economic Development Act, Chapter 313 of the Tax Code, out of amounts appropriated above.</del></p> <p><i>Relevant legislation failed to become law and this rider provision was vetoed.</i></p>	
14	I-24	<p><del><b>Plan for Consolidation of Filing Requirements.</b> Out of funds appropriated above, the Comptroller of Public Accounts and Secretary of State shall work in cooperation to produce a plan for the consolidation of filing requirements placed upon businesses for franchise tax and certificate of good standing. The plan shall be provided to the Legislature by December 1, 2012.</del></p> <p><i>This rider provision is not applicable to the 2014-15 biennium.</i></p>	



**RIDER REVISIONS AND ADDITIONS REQUEST**

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Date: 08/30/12	Request Level: Base
Current Rider Number	Page Number In 2012-13 GAA	Proposed Rider Language	
15	I-24	<p><del><b>Increase Tax Compliance and State Revenue Related to Natural Gas Tax Collections.</b> Included in amounts appropriated above to the Comptroller of Public Accounts is \$343,267 in fiscal year 2012 and \$335,400 in fiscal year 2013 for Strategy A.1.1, Ongoing Audit Activities, out of the General Revenue Fund, including 5.0 full time equivalent (FTE) positions in each fiscal year, for the purpose of increasing tax compliance and state revenue related to natural gas tax collections and the high cost natural gas tax rate reduction program. This appropriation is contingent upon the Comptroller's certification of available General Revenue of at least \$5,147,595 in General Revenue above the January 2011 Biennial Revenue Estimate resulting from related activities.</del></p> <p><i>This rider provision is not applicable to the 2014-15 biennium.</i></p>	
11.07	IX-51	<p><del><b>Equipment Maintenance Cost Reductions.</b></del></p> <p><del>(a) It is the intent of the Legislature that all state agencies participate in a cooperative effort with the Comptroller of Public Accounts to reduce equipment maintenance costs. The Comptroller of Public Accounts may assist state agencies in reducing equipment maintenance costs by establishing consolidated volume contracts for maintenance services, by making the Comptroller of Public Accounts maintenance contracts available to other state agencies, or by assisting state agencies with restructuring or renegotiating their maintenance contracts. If the Comptroller of Public Accounts enters into a contract for consulting services related to reducing equipment maintenance costs, each state agency shall use the services provided under the contract to the greatest extent possible.</del></p> <p><del>(b) By October 1 of each fiscal year the Comptroller of Public Accounts shall report to the Legislative Budget Board and the Governor's Office any savings achieved by agencies or institutions of higher education through use of Comptroller of Public Accounts procurement services and maintenance services contracts.</del></p> <p><i>This rider provision was added to the General Appropriations Act during the 79th Legislative Session when statewide purchasing resided with the Texas Building and Procurement Commission (TBPC). TBPC initiated a program to reduce equipment maintenance costs for the Texas Department of Transportation. TBPC subsequently determined that very little, if any, savings could be shown from the program. As a result, the program was halted. The Comptroller's office has reviewed equipment maintenance as part of the strategic sourcing initiative and does not see significant opportunities for savings. Deletion of this rider is requested for the 2014-15 biennium.</i></p>	
18.17	IX-77	<p><b>Appropriation of Liquidity Fees.</b> In addition to amounts appropriated elsewhere in this Act, the Comptroller of Public Accounts is hereby appropriated in Strategy <del>B.4.4</del> <u>B.3.1</u>, Treasury Operations, amounts collected pursuant to Government Code § 404.027 (estimated to be \$250,000 for the <del>2012-13</del> <u>2014-15</u> biennium) for the purpose of employing financial market experts, including financial advisors, swap advisors, bond counsel, and other similar market experts, as necessary, on issues impacting the financial condition of the state.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years and strategy number. Movement of the rider from Article IX to the bill pattern of the Comptroller of Public Accounts in Article I is also requested.</i></p>	

**RIDER REVISIONS AND ADDITIONS REQUEST**

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Date: 08/30/12	Request Level: Base
Current Rider Number	Page Number In 2012-13 GAA	Proposed Rider Language	
18.28	IX-80	<p><del><b>Tax Amnesty.</b> It is the intent of the Legislature that the Comptroller of Public Accounts establish, for a limited duration, a tax amnesty program under the authority of Tax Code Section 111.103, designed to encourage a voluntary reporting by delinquent taxpayers who do not hold a permit, or are otherwise not registered for a tax or fee administered by the Comptroller, or those permitted taxpayers that may have underreported or owe additional taxes or fees. Such a program should provide for the waiver of penalty or interest, or both, but shall not apply to an established tax liability or taxpayers currently under audit review. The amnesty would include tax due from purchases as defined under current state tax statutes. It is the intent of the legislature that this effort increase General Revenue Funds by at least \$75,000,000 over the Comptroller's January 2011 Biennial Revenue Estimate and any additional general revenue certified as of the date of the enactment of this Act.</del></p> <p><i>This rider provision is not applicable to the 2014-15 biennium.</i></p>	
18.37	IX-81	<p><del><b>Contingency for HB 268.</b> Contingent on enactment of HB 268, or similar legislation relating to the exemption from sales and use taxes, including the motor vehicle sales and use tax, for timber and certain items used in or on a farm, ranch, timber operation, or agricultural aircraft operation, by the Eighty-second Legislature, Regular Session, 2011, in addition to amounts appropriated elsewhere in this Act, the Comptroller of Public Accounts is appropriated \$837,756 for fiscal year 2012 and \$119,756 for fiscal year 2013 from the General Revenue Fund in Strategy C.1.1, Revenue and Tax Processing, and the "Number of Full Time Equivalents (FTE)" is increased by 2.0 FTEs in each fiscal year of the 2012-13 biennium to implement the provisions of the legislation.</del></p> <p><i>This rider provision is not applicable to the 2014-15 biennium.</i></p>	

**RIDER REVISIONS AND ADDITIONS REQUEST**

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Date: 08/30/12	Request Level: Base												
Current Rider Number	Page Number In 2012-13 GAA	Proposed Rider Language													
18.53	IX-85	<p><b><del>Contingency for HB 2499: Transfer of Certain Functions to the Comptroller of Public Accounts from the Department of Information Resources.</del></b></p> <p><del>a. Contingent on the enactment of HB 2499, or similar legislation, by the Eighty Second Legislature, Regular Session, 2011, relating to the transfer of procurement functions under § 2157.068, Government Code, or other law relating to information and communications technology cooperative contracts, all amounts appropriated to the Department of Information Resources, including amounts appropriated in riders, related to the direct and indirect costs of administration of duties identified herein are hereby transferred and appropriated to the Comptroller of Public Accounts for the same purposes, as follows:</del></p> <table border="1"> <thead> <tr> <th><del>Method of Finance</del></th> <th><del>FY 2012</del></th> <th><del>FY 2013</del></th> </tr> </thead> <tbody> <tr> <td><del>Clearing Fund - Appropriated Receipts</del></td> <td><del>\$6,366,024</del></td> <td><del>\$5,962,544</del></td> </tr> <tr> <td><del>Clearing Fund - Interagency Contracts</del></td> <td><del>\$2,728,297</del></td> <td><del>\$2,555,375</del></td> </tr> <tr> <td><del>All Funds</del></td> <td><del>\$9,094,321</del></td> <td><del>\$8,517,919</del></td> </tr> </tbody> </table> <p><del>In addition, 34.0 full time equivalent positions shall be transferred to the Comptroller of Public Accounts each fiscal year of the 2012-13 biennium. All property, contracts, and funds shall transfer as set out in HB 2499, or similar legislation, at the direction of the comptroller.</del></p> <p><del>b. Contingent on the enactment of HB 2499, or similar legislation, by the Eighty Second Legislature, Regular Session, 2011, relating to the transfer of procurement functions under Section 2157.068, Government code, in addition to amounts appropriated elsewhere in this Act, the Department of Information Resources (DIR) is appropriated \$4,830,827 in fiscal year 2012 and \$4,208,577 in fiscal year 2013 out of General Revenue to the following strategies: A.1.1, Statewide Planning; A.1.2, Rule and Guideline Development; A.1.3, Statewide Security; B.1.1, Contract Administration of IT Commodities &amp; Services; B.2.3, Shared Services and/or Technology Centers; D.1.1, Central Administration; D.1.2, Information Resources; and D.1.3, Other Support Services, to support DIR agency operations and implement the provision of HB 2499 and any additional responsibilities required by the Eighty second Legislature, Regular Session, 2011.</del></p> <p><del>Any unexpended and unobligated balances remaining as of August 31, 2012 out of appropriations made herein are hereby appropriated for the same purposes to DIR for the fiscal year beginning September 1, 2012.</del></p> <p><i><del>This rider provision was vetoed.</del></i></p>		<del>Method of Finance</del>	<del>FY 2012</del>	<del>FY 2013</del>	<del>Clearing Fund - Appropriated Receipts</del>	<del>\$6,366,024</del>	<del>\$5,962,544</del>	<del>Clearing Fund - Interagency Contracts</del>	<del>\$2,728,297</del>	<del>\$2,555,375</del>	<del>All Funds</del>	<del>\$9,094,321</del>	<del>\$8,517,919</del>
<del>Method of Finance</del>	<del>FY 2012</del>	<del>FY 2013</del>													
<del>Clearing Fund - Appropriated Receipts</del>	<del>\$6,366,024</del>	<del>\$5,962,544</del>													
<del>Clearing Fund - Interagency Contracts</del>	<del>\$2,728,297</del>	<del>\$2,555,375</del>													
<del>All Funds</del>	<del>\$9,094,321</del>	<del>\$8,517,919</del>													
18.88	IX-96	<p><b><del>Contingency for HB 11/SB 576.</del></b> <del>Contingent on enactment of HB 11/SB 576, or similar legislation relating to reports filed with the comptroller regarding certain alcoholic beverage sales, by the Eighty second Legislature, Regular Session, the Comptroller of Public Accounts is hereby appropriated \$504,000 in General Revenue Funds for fiscal year 2012 and \$64,000 in General Revenue Funds for fiscal year 2013 to implement the provisions of the legislation. In addition, the "Number of Full Time Equivalents (FTE)" indicated in the agency's bill pattern is hereby increased by 1.0 FTE in fiscal year 2012 and 1.0 FTE in fiscal year 2013.</del></p> <p><i><del>This rider provision is not applicable to the 2014-15 biennium.</del></i></p>													

**RIDER REVISIONS AND ADDITIONS REQUEST**

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Date: 08/30/12	Request Level: Base
Current Rider Number	Page Number In 2012-13 GAA	Proposed Rider Language	
18.89	IX-96	<p><del><b>Contingency for HB 198.</b> Contingent on enactment of HB 198, or similar legislation relating to the use of private procurement specialists for certain state agency contracts, by the Eighty-second Legislature, Regular Session, the Comptroller of Public Accounts is hereby appropriated \$584,000 in General Revenue Funds for fiscal year 2012 and \$584,000 in General Revenue Funds for fiscal year 2013 to implement the provisions of the legislation. In addition, the "Number of Full Time Equivalents (FTE)" indicated in the agency's bill pattern is hereby increased by 1.0 FTE in fiscal year 2012 and 1.0 FTE in fiscal year 2013.</del></p> <p><i>Relevant legislation failed to become law.</i></p>	
18.90	IX-96	<p><del><b>Contingency for HB 590.</b> Contingent on enactment of HB 590, or similar legislation relating to amended sales tax reports and the reallocation of sales tax revenue, by the Eighty-second Legislature, Regular Session, the Comptroller of Public Accounts is hereby appropriated \$337,000 in General Revenue Funds for fiscal year 2012 and \$337,000 in General Revenue Funds for fiscal year 2013 to implement the provisions of the legislation. In addition, the "Number of Full Time Equivalents (FTE)" indicated in the agency's bill pattern is hereby increased by 5.0 FTEs in fiscal year 2012 and 5.0 FTEs in fiscal year 2013.</del></p> <p><i>This rider provision is not applicable to the 2014-15 biennium.</i></p>	
18.91	IX-96	<p><del><b>Contingency for SB 726.</b> Contingent on enactment of SB 726, or similar legislation relating to the establishment of the judicial access and improvement account to provide funding for basic civil legal services, indigent defense, and judicial technical support through certain county service fees and court costs imposed to fund the account, by the Eighty-second Legislature, Regular Session, the Comptroller of Public Accounts is hereby appropriated \$330,000 in General Revenue Funds for fiscal year 2012 and \$112,000 in General Revenue Funds for fiscal year 2013 to implement the provisions of the legislation.</del></p> <p><i>Relevant legislation failed to become law.</i></p>	

**RIDER APPROPRIATIONS AND UNEXPENDED BALANCES REQUEST**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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RIDER	STRATEGY	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
Rider # 7, UB Carried Forward Between Biennia (2012-13 GAA)						
01-01-01	Maintain an ongoing program of audit and verification activities	\$0	\$1,868,059	\$2,207,624	\$0	\$0
OBJECTS OF EXPENSE:						
2001	Professional Fees and Services	\$0	\$1,317,825	\$1,437,193	\$0	\$0
2009	Other Operating Expenses	0	32,632	770,431	0	0
5000	Capital Expenditures	0	517,602	0	0	0
TOTAL, OBJECTS OF EXPENSE		\$0	\$1,868,059	\$2,207,624	\$0	\$0
=====						
METHOD OF FINANCING:						
0001	General Revenue Fund	\$0	\$1,868,059	\$2,207,624	\$0	\$0
TOTAL, METHOD OF FINANCING		\$0	\$1,868,059	\$2,207,624	\$0	\$0
=====						
01-02-01	Improve compliance with tax laws through contact and collection program	\$0	\$775,285	\$915,928	\$0	\$0
OBJECTS OF EXPENSE:						
2001	Professional Fees and Services	\$0	\$546,931	\$596,481	\$0	\$0
2009	Other Operating Expenses	0	13,533	319,447	0	0
5000	Capital Expenditures	0	214,821	0	0	0
TOTAL, OBJECTS OF EXPENSE		\$0	\$775,285	\$915,928	\$0	\$0
=====						
METHOD OF FINANCING:						
0001	General Revenue Fund	\$0	\$775,285	\$915,928	\$0	\$0
TOTAL, METHOD OF FINANCING		\$0	\$775,285	\$915,928	\$0	\$0
=====						

**RIDER APPROPRIATIONS AND UNEXPENDED BALANCES REQUEST**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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RIDER	STRATEGY	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
Rider # 7, UB Carried Forward Between Biennia (2012-13 GAA)						
01-03-01	Provide information to taxpayers, government officials and the public	\$0	\$366,477	\$432,942	\$0	\$0
OBJECTS OF EXPENSE:						
2001	Professional Fees and Services	\$0	\$258,535	\$281,958	\$0	\$0
2009	Other Operating Expenses	0	6,396	150,984	0	0
5000	Capital Expenditures	0	101,546	0	0	0
TOTAL, OBJECTS OF EXPENSE		\$0	\$366,477	\$432,942	\$0	\$0
=====						
METHOD OF FINANCING:						
0001	General Revenue Fund	\$0	\$366,477	\$432,942	\$0	\$0
TOTAL, METHOD OF FINANCING		\$0	\$366,477	\$432,942	\$0	\$0
=====						
01-04-01	Provide tax hearings; represent the agency; provide legal counsel	\$0	\$91,797	\$160,989	\$0	\$0
OBJECTS OF EXPENSE:						
2001	Professional Fees and Services	\$0	\$63,902	\$67,908	\$0	\$0
2009	Other Operating Expenses	0	3,438	93,081	0	0
5000	Capital Expenditures	0	24,457	0	0	0
TOTAL, OBJECTS OF EXPENSE		\$0	\$91,797	\$160,989	\$0	\$0
=====						
METHOD OF FINANCING:						
0001	General Revenue Fund	\$0	\$91,797	\$160,989	\$0	\$0
TOTAL, METHOD OF FINANCING		\$0	\$91,797	\$160,989	\$0	\$0
=====						

**RIDER APPROPRIATIONS AND UNEXPENDED BALANCES REQUEST**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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RIDER	STRATEGY	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
Rider # 7, UB Carried Forward Between Biennia (2012-13 GAA)						
02-01-01	Project receipts/disbursements; complete accounting and reporting	\$0	\$897,635	\$1,060,738	\$0	\$0
OBJECTS OF EXPENSE:						
2001	Professional Fees and Services	\$0	\$633,239	\$690,599	\$0	\$0
2009	Other Operating Expenses	0	15,678	370,139	0	0
5000	Capital Expenditures	0	248,718	0	0	0
TOTAL, OBJECTS OF EXPENSE		\$0	\$897,635	\$1,060,738	\$0	\$0
=====						
METHOD OF FINANCING:						
0001	General Revenue Fund	\$0	\$897,635	\$1,060,738	\$0	\$0
TOTAL, METHOD OF FINANCING		\$0	\$897,635	\$1,060,738	\$0	\$0
=====						
02-02-01	Conduct property value study; provide assistance; review methods	\$0	\$224,011	\$264,559	\$0	\$0
OBJECTS OF EXPENSE:						
2001	Professional Fees and Services	\$0	\$158,032	\$172,352	\$0	\$0
2009	Other Operating Expenses	0	3,907	92,207	0	0
5000	Capital Expenditures	0	62,072	0	0	0
TOTAL, OBJECTS OF EXPENSE		\$0	\$224,011	\$264,559	\$0	\$0
=====						
METHOD OF FINANCING:						
0001	General Revenue Fund	\$0	\$224,011	\$264,559	\$0	\$0
TOTAL, METHOD OF FINANCING		\$0	\$224,011	\$264,559	\$0	\$0
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**RIDER APPROPRIATIONS AND UNEXPENDED BALANCES REQUEST**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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RIDER	STRATEGY	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
Rider # 7, UB Carried Forward Between Biennia (2012-13 GAA)						
02-03-01	Ensure that the state's assets, cash receipts and warrants are secured	\$0	\$106,867	\$126,560	\$0	\$0
OBJECTS OF EXPENSE:						
2001	Professional Fees and Services	\$0	\$75,385	\$82,205	\$0	\$0
2009	Other Operating Expenses	0	1,876	44,355	0	0
5000	Capital Expenditures	0	29,606	0	0	0
TOTAL, OBJECTS OF EXPENSE		\$0	\$106,867	\$126,560	\$0	\$0
=====						
METHOD OF FINANCING:						
0001	General Revenue Fund	\$0	\$106,867	\$126,560	\$0	\$0
TOTAL, METHOD OF FINANCING		\$0	\$106,867	\$126,560	\$0	\$0
=====						
03-01-01	Improve tax/voucher data processing, tax collection and disbursements	\$0	\$835,175	\$986,903	\$0	\$0
OBJECTS OF EXPENSE:						
2001	Professional Fees and Services	\$0	\$589,177	\$642,547	\$0	\$0
2009	Other Operating Expenses	0	14,586	344,356	0	0
5000	Capital Expenditures	0	231,412	0	0	0
TOTAL, OBJECTS OF EXPENSE		\$0	\$835,175	\$986,903	\$0	\$0
=====						
METHOD OF FINANCING:						
0001	General Revenue Fund	\$0	\$835,175	\$986,903	\$0	\$0
TOTAL, METHOD OF FINANCING		\$0	\$835,175	\$986,903	\$0	\$0
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**RIDER APPROPRIATIONS AND UNEXPENDED BALANCES REQUEST**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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RIDER	STRATEGY	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
Rider # 7, UB Carried Forward Between Biennia (2012-13 GAA)						
METHOD OF FINANCING:						
0001 General Revenue Fund		\$0	\$5,165,306	\$6,156,243	\$0	\$0
TOTAL, METHOD OF FINANCING		\$0	\$5,165,306	\$6,156,243	\$0	\$0
GRAND TOTAL, OBJECTS OF EXPENSE		\$0	\$5,165,306	\$6,156,243	\$0	\$0
GRAND TOTAL, METHOD OF FINANCING		\$0	\$5,165,306	\$6,156,243	\$0	\$0

DESCRIPTION/JUSTIFICATION FOR CONTINUATION OF EXISTING RIDERS OR PROPOSED NEW RIDERS:

The unexpended balances rider provides the Comptroller's office with the funding flexibility needed to invest in technology enhancements and other major procurements in support of the agency's core functions as well as absorb costs related to unfunded legislative mandates and/or other needs. Savings resulting from efficiencies or other cost savings can be carried forward as needed to ensure the continuation of high priority projects/programs within the agency.

## CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / CATEGORY NAME  
 PROJECT NUMBER / NAME  
 OOE / TOF / MOF CODE

EST 2012                  BUD 2013                  BL 2014                  BL 2015

5005    Acquisition of Information Resource Technologies

1/1    Daily Operations - Capital

OBJECTS OF EXPENSE - CAPITAL

2004 Utilities	\$1,716,076	\$1,807,919	\$1,807,919	\$1,807,919
2007 Rent - Machine and Other	7,281,950	6,902,154	6,902,154	6,902,154
5000 Capital Expenditures	1,628,168	0	0	0

CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 001	\$10,626,194	\$8,710,073	\$8,710,073	\$8,710,073
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SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 001	\$10,626,194	\$8,710,073	\$8,710,073	\$8,710,073
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TYPE OF FINANCING - CAPITAL

CA 0001 General Revenue Fund	\$10,626,194	\$8,710,073	\$8,710,073	\$8,710,073
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CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 001	\$10,626,194	\$8,710,073	\$8,710,073	\$8,710,073
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SUBTOTAL, TYPE OF FINANCING, PROJECT 001	\$10,626,194	\$8,710,073	\$8,710,073	\$8,710,073
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## CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / CATEGORY NAME  
 PROJECT NUMBER / NAME  
 OOE / TOF / MOF CODE

	EST 2012	BUD 2013	BL 2014	BL 2015
5005 Acquisition of Information Resource Technologies				
2/2 ProjectONE/CAPPS - Capital				
OBJECTS OF EXPENSE				
2001 Professional Fees and Services	\$5,568,661	\$5,839,743	\$6,310,356	\$6,935,355
2004 Utilities	17,711	17,023	17,023	17,023
2009 Other Operating Expenses	5,813,152	5,049,272	5,209,542	6,184,542
5000 Capital Expenditures	2,270,803	2,000,000	1,600,000	0
CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 002	\$13,670,327	\$12,906,038	\$13,136,921	\$13,136,920
=====				
ProjectONE/CAPPS - Informational				
OBJECTS OF EXPENSE				
1001 Salaries and Wages	\$2,818,070	\$3,064,553	\$3,064,553	\$3,064,553
1002 Other Personnel Costs	55,760	55,760	55,760	55,760
INFORMATIONAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 002	\$2,873,830	\$3,120,313	\$3,120,313	\$3,120,313
=====				
SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 002	\$16,544,157	\$16,026,351	\$16,257,234	\$16,257,233

## CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / CATEGORY NAME PROJECT NUMBER / NAME OOE / TOF / MOF CODE	EST 2012	BUD 2013	BL 2014	BL 2015
TYPE OF FINANCING - CAPITAL				
CA 0001 General Revenue Fund	\$460,826	\$4,098,611	\$4,169,224	\$4,169,224
CA 0666 Appropriated Receipts	117,059	122,956	122,956	122,956
CA 0777 Interagency Contract Receipts	13,092,442	8,684,471	8,844,741	8,844,740
CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 002	\$13,670,327	\$12,906,038	\$13,136,921	\$13,136,920
=====				
TYPE OF FINANCING - INFORMATIONAL				
CA 0001 General Revenue Fund	\$2,873,830	\$3,120,313	\$3,120,313	\$3,120,313
INFORMATIONAL SUBTOTAL, TYPE OF FINANCING, PROJECT 002	\$2,873,830	\$3,120,313	\$3,120,313	\$3,120,313
=====				
SUBTOTAL, TYPE OF FINANCING, PROJECT 002	\$16,544,157	\$16,026,351	\$16,257,234	\$16,257,233
=====				

**CAPITAL BUDGET PROJECT SCHEDULE**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / CATEGORY NAME PROJECT NUMBER / NAME OOE / TOF / MOF CODE	EST 2012	BUD 2013	BL 2014	BL 2015
5005 Acquisition of Information Resource Technologies				
3/3 CPA/TDI Conversion to CAPPs				
OBJECTS OF EXPENSE - CAPITAL				
2001 Professional Fees and Services	\$2,579,200	\$0	\$0	\$0
CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 003	\$2,579,200	\$0	\$0	\$0
SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 003	\$2,579,200	\$0	\$0	\$0
TYPE OF FINANCING - CAPITAL				
CA 0001 General Revenue Fund	\$2,579,200	\$0	\$0	\$0
CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 003	\$2,579,200	\$0	\$0	\$0
SUBTOTAL, TYPE OF FINANCING, PROJECT 003	\$2,579,200	\$0	\$0	\$0
AGENCY TOTAL - CAPITAL	\$26,875,721	\$21,616,111	\$21,846,994	\$21,846,993
AGENCY TOTAL - INFORMATIONAL	2,873,830	3,120,313	3,120,313	3,120,313
AGENCY TOTAL	\$29,749,551	\$24,736,424	\$24,967,307	\$24,967,306

## CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / CATEGORY NAME PROJECT NUMBER / NAME OOE / TOF / MOF CODE	EST 2012	BUD 2013	BL 2014	BL 2015
METHOD OF FINANCING - CAPITAL				
0001 General Revenue Fund	\$13,666,220	\$12,808,684	\$12,879,297	\$12,879,297
0666 Appropriated Receipts	117,059	122,956	122,956	122,956
0777 Interagency Contract Receipts	13,092,442	8,684,471	8,844,741	8,844,740
TOTAL, METHOD OF FINANCING - CAPITAL	\$26,875,721	\$21,616,111	\$21,846,994	\$21,846,993
=====				
METHOD OF FINANCING - INFORMATIONAL				
0001 General Revenue Fund	\$2,873,830	\$3,120,313	\$3,120,313	\$3,120,313
TOTAL, METHOD OF FINANCING - INFORMATIONAL	\$2,873,830	\$3,120,313	\$3,120,313	\$3,120,313
=====				
TOTAL, METHOD OF FINANCING	\$29,749,551	\$24,736,424	\$24,967,307	\$24,967,306
=====				
TYPE OF FINANCING - CAPITAL				
CA Current Appropriations	\$26,875,721	\$21,616,111	\$21,846,994	\$21,846,993
TOTAL, TYPE OF FINANCING - CAPITAL	\$26,875,721	\$21,616,111	\$21,846,994	\$21,846,993
=====				
TYPE OF FINANCING - INFORMATIONAL				
CA Current Appropriations	\$2,873,830	\$3,120,313	\$3,120,313	\$3,120,313
TOTAL, TYPE OF FINANCING - INFORMATIONAL	\$2,873,830	\$3,120,313	\$3,120,313	\$3,120,313
=====				
TOTAL, TYPE OF FINANCING	\$29,749,551	\$24,736,424	\$24,967,307	\$24,967,306
=====				

## CAPITAL BUDGET PROJECT INFORMATION

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / CATEGORY NAME  
PROJECT NUMBER / NAME

5005 Acquisition of Information Resource Technologies

001 Daily Operations - Capital

**PROJECT DESCRIPTION:**

Daily Operations expenditures are critical to maintaining tax, revenue, treasury, procurement and accounting functions for the Comptroller's office and the state, while serving the needs of taxpayers statewide. The project includes the estimated expenditures necessary to provide information resources operations with limited development or expansion to meet the operational mission of the agency. Any further budget reductions would have a significant impact on the agency's data center.

Number of Units / Average Unit Cost: N/A

Estimated Completion Date: Ongoing

Additional Capital Expenditure Amounts Required:

2016	2017
N/A	N/A

Type of Financing: CA Current Appropriations

Projected Useful Life: Ongoing

Estimated / Actual Project Cost: N/A

Length of Financing / Lease Period: N/A

Estimated / Actual Debt Obligation Payments: N/A

Revenue Generation / Cost Savings: N/A

Explanation: N/A

Project Location: The agency's data center operations are located in Austin, Texas.

Beneficiaries: Staff and all customers of the agency, including taxpayers, the legislature and other state agencies benefit from the agency's data center operations.

Frequency of Use and External Factors Affecting Use: The agency's data center operations are in use 24 hours a day, 7 days a week.

## CAPITAL BUDGET PROJECT INFORMATION

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / CATEGORY NAME  
PROJECT NUMBER / NAME

5005 Acquisition of Information Resource Technologies

002 ProjectONE/CAPPS

**PROJECT DESCRIPTION:**

The Comptroller's office is responsible for efficiently managing the state's fiscal affairs. To further financial and reporting uniformity, the agency is leading the effort to develop, maintain and support Enterprise Resource Planning (ERP), a statewide effort called for by legislators in House Bill 3106 of the 80th legislative session. ERP, or ProjectONE—Our New Enterprise, was created to provide a single set of real-time books designed to reduce conflicting data and give decision-makers accurate and timely financial and human resource information. The new system offers general ledger, accounts payable, accounts receivable, budgeting, payroll and several other modules to help agencies efficiently manage their operations. In 2009, the 81st Legislature appropriated funds to several state agencies to work with the Comptroller's office to develop and implement projects under ProjectONE.

Number of Units / Average Unit Cost: N/A

Estimated Completion Date: Ongoing

Additional Capital Expenditure Amounts Required:

2016	2017
N/A	N/A

Type of Financing: CA Current Appropriations

Projected Useful Life: Ongoing

Estimated / Actual Project Cost: N/A

Length of Financing / Lease Period: N/A

Estimated / Actual Debt Obligation Payments: N/A

Revenue Generation / Cost Savings: N/A

Explanation: N/A

Project Location: The agency's data center operations are located in Austin, Texas.

Beneficiaries: State agencies, the legislature and taxpayers will benefit from ProjectONE.

Frequency of Use and External Factors Affecting Use: ProjectONE was created to provide a single set of real-time books for decision-makers to use daily.



## CAPITAL BUDGET ALLOCATION TO STRATEGIES

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / NAME		GOAL				
PROJECT NUMBER / NAME		OBJECTIVE				
STRATEGY NAME		STRATEGY	EST 2012	BUD 2013	BL 2014	BL 2015
5005	Acquisition of Information Resource Technologies					
	001 Daily Operations - Capital					
Capital	Maintain an ongoing program of audit and verification activities	01-01-01	\$3,845,620	\$3,152,176	\$3,152,176	\$3,152,176
Capital	Improve compliance with tax laws through contact/collection program	01-02-01	1,596,054	1,308,253	1,308,253	1,308,253
Capital	Provide information to taxpayers, government officials and the public	01-03-01	754,459	618,415	618,415	618,415
Capital	Provide tax hearings; represent the agency; provide legal counsel	01-04-01	181,708	148,942	148,942	148,942
Capital	Project receipts/disbursements; complete accounting/reporting	02-01-01	1,847,895	1,514,682	1,514,682	1,514,682
Capital	Conduct property value study; provide assistance; review methods	02-02-01	461,177	378,017	378,017	378,017
Capital	Ensure that the state's assets, cash receipts and warrants are secured	02-03-01	219,962	180,299	180,299	180,299
Capital	Improve tax/voucher data processing, tax collection and disbursements	03-01-01	1,719,319	1,409,289	1,409,289	1,409,289
	TOTAL, PROJECT		\$10,626,194	\$8,710,073	\$8,710,073	\$8,710,073
	002 ProjectONE/CAPPS					
Capital	Project receipts/disbursements; complete accounting/reporting	02-01-01	\$13,415,851	\$12,638,743	\$12,869,626	\$12,869,625
Capital	Provide statewide procurement and support services	02-04-01	254,476	267,295	267,295	267,295
Informational	Project receipts/disbursements; complete accounting/reporting	02-01-01	2,873,830	3,120,313	3,120,313	3,120,313
	TOTAL, PROJECT		\$16,544,157	\$16,026,351	\$16,257,234	\$16,257,233
	003 CPA/TDI Conversion to CAPPS					
Capital	Maintain an ongoing program of audit and verification activities	01-01-01	\$933,413	\$0	\$0	\$0
Capital	Improve compliance with tax laws through contact/collection program	01-02-01	387,396	0	0	0
Capital	Provide information to taxpayers, government officials and the public	01-03-01	183,123	0	0	0
Capital	Provide tax hearings; represent the agency; provide legal counsel	01-04-01	44,104	0	0	0
Capital	Project receipts/disbursements; complete accounting/reporting	02-01-01	448,523	0	0	0
Capital	Conduct property value study; provide assistance; review methods	02-02-01	111,937	0	0	0
Capital	Ensure that the state's assets, cash receipts and warrants are secured	02-03-01	53,389	0	0	0
Capital	Improve tax/voucher data processing, tax collection and disbursements	03-01-01	417,315	0	0	0
	TOTAL, PROJECT		\$2,579,200	\$0	\$0	\$0

## CAPITAL BUDGET ALLOCATION TO STRATEGIES

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / NAME PROJECT NUMBER / NAME STRATEGY NAME	GOAL OBJECTIVE STRATEGY	EST 2012	BUD 2013	BL 2014	BL 2015
TOTAL CAPITAL, ALL PROJECTS		\$26,875,721	\$21,616,111	\$21,846,994	\$21,846,993
TOTAL INFORMATIONAL, ALL PROJECTS		2,873,830	3,120,313	3,120,313	3,120,313
TOTAL, ALL PROJECTS		\$29,749,551	\$24,736,424	\$24,967,307	\$24,967,306

**CAPITAL BUDGET PROJECT SCHEDULE: OBJECT OF EXPENSE AND METHOD OF FINANCING BY STRATEGY**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / CATEGORY NAME  
 PROJECT NUMBER / NAME  
 GOAL / OBJ / STR

		EST 2012	BUD 2013	BL 2014	BL 2015
5005	Acquisition of Information Resource Technologies				
1/1	Daily Operations				
	OBJECTS OF EXPENSE - CAPITAL				
	01-01-01 Ongoing Audit Activities				
	2004 Utilities	\$621,048	\$654,286	\$654,286	\$654,286
	2007 Rent - Machine and Other	2,635,338	2,497,890	2,497,890	2,497,890
	5000 Capital Expenditures	589,234	0	0	0
	01-02-01 Tax Laws Compliance				
	2004 Utilities	\$257,754	\$271,550	\$271,550	\$271,550
	2007 Rent - Machine and Other	1,093,749	1,036,703	1,036,703	1,036,703
	5000 Capital Expenditures	244,551	0	0	0
	01-03-01 Taxpayer Information				
	2004 Utilities	\$121,841	\$128,362	\$128,362	\$128,362
	2007 Rent - Machine and Other	517,018	490,053	490,053	490,053
	5000 Capital Expenditures	115,600	0	0	0
	01-04-01 Tax Hearings				
	2004 Utilities	\$29,345	\$30,915	\$30,915	\$30,915
	2007 Rent - Machine and Other	124,521	118,027	118,027	118,027
	5000 Capital Expenditures	27,842	0	0	0
	02-01-01 Accounting/Reporting				
	2004 Utilities	\$298,426	\$314,397	\$314,397	\$314,397
	2007 Rent - Machine and Other	1,266,331	1,200,285	1,200,285	1,200,285
	5000 Capital Expenditures	283,138	0	0	0

**CAPITAL BUDGET PROJECT SCHEDULE: OBJECT OF EXPENSE AND METHOD OF FINANCING BY STRATEGY**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / CATEGORY NAME				
PROJECT NUMBER / NAME				
GOAL / OBJ / STR				
	EST 2012	BUD 2013	BL 2014	BL 2015
5005 Acquisition of Information Resource Technologies				
1/1 Daily Operations				
02-02-01 Property Tax Program				
2004 Utilities	\$74,478	\$78,464	\$78,464	\$78,464
2007 Rent - Machine and Other	316,037	299,553	299,553	299,553
5000 Capital Expenditures	70,662	0	0	0
02-03-01 Treasury Operations				
2004 Utilities	\$35,523	\$37,424	\$37,424	\$37,424
2007 Rent - Machine and Other	150,736	142,875	142,875	142,875
5000 Capital Expenditures	33,703	0	0	0
03-01-01 Revenue and Tax Processing				
2004 Utilities	\$277,661	\$292,521	\$292,521	\$292,521
2007 Rent - Machine and Other	1,178,220	1,116,768	1,116,768	1,116,768
5000 Capital Expenditures	263,438	0	0	0
<b>CAPITAL TOTAL, OBJECTS OF EXPENSE, PROJECT 001</b>	<b>\$10,626,194</b>	<b>\$8,710,073</b>	<b>\$8,710,073</b>	<b>\$8,710,073</b>
	=====			

**CAPITAL BUDGET PROJECT SCHEDULE: OBJECT OF EXPENSE AND METHOD OF FINANCING BY STRATEGY**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / CATEGORY NAME

PROJECT NUMBER / NAME

GOAL / OBJ / STR

EST 2012                      BUD 2013                      BL 2014                      BL 2015

5005    Acquisition of Information Resource Technologies

1/1    Daily Operations

METHOD OF FINANCING - CAPITAL

GENERAL REVENUE FUNDS

01-01-01 Ongoing Audit Activities	\$3,845,620	\$3,152,176	\$3,152,176	\$3,152,176
01-02-01 Tax Laws Compliance	1,596,054	1,308,253	1,308,253	1,308,253
01-03-01 Taxpayer Information	754,459	618,415	618,415	618,415
01-04-01 Tax Hearings	181,708	148,942	148,942	148,942
02-01-01 Accounting/Reporting	1,847,895	1,514,682	1,514,682	1,514,682
02-02-01 Property Tax Program	461,177	378,017	378,017	378,017
02-03-01 Treasury Operations	219,962	180,299	180,299	180,299
03-01-01 Revenue and Tax Processing	1,719,319	1,409,289	1,409,289	1,409,289

CAPITAL TOTAL, GENERAL REVENUE FUND	<u>\$10,626,194</u>	<u>\$8,710,073</u>	<u>\$8,710,073</u>	<u>\$8,710,073</u>
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TOTAL, METHOD OF FINANCE, PROJECT 001	=====	=====	=====	=====
	\$10,626,194	\$8,710,073	\$8,710,073	\$8,710,073
	=====	=====	=====	=====

**CAPITAL BUDGET PROJECT SCHEDULE: OBJECT OF EXPENSE AND METHOD OF FINANCING BY STRATEGY**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / CATEGORY NAME				
PROJECT NUMBER / NAME				
GOAL / OBJ / STR				
	EST 2012	BUD 2013	BL 2014	BL 2015
5005 Acquisition of Information Resource Technologies				
2/2 ProjectONE/CAPPS				
OBJECTS OF EXPENSE - CAPITAL				
02-01-01 Accounting/Reporting				
2001 Professional Fees and Services	\$5,314,185	\$5,572,448	\$6,043,061	\$6,668,060
2004 Utilities	17,711	17,023	17,023	17,023
2009 Other Operating Expenses	5,813,152	5,049,272	5,209,542	6,184,542
5000 Capital Expenditures	2,270,803	2,000,000	1,600,000	0
02-04-01 Procurement and Support Services				
2001 Professional Fees and Services	\$254,476	\$267,295	\$267,295	\$267,295
OBJECTS OF EXPENSE - INFORMATIONAL				
02-01-01 Accounting/Reporting				
1001 Salaries and Wages	\$2,818,070	\$3,064,553	\$3,064,553	\$3,064,553
1002 Other Personnel Costs	55,760	55,760	55,760	55,760
TOTAL, OBJECTS OF EXPENSE, PROJECT 002	\$16,544,157	\$16,026,351	\$16,257,234	\$16,257,233
	=====			

**CAPITAL BUDGET PROJECT SCHEDULE: OBJECT OF EXPENSE AND METHOD OF FINANCING BY STRATEGY**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / CATEGORY NAME PROJECT NUMBER / NAME GOAL / OBJ / STR	EST 2012	BUD 2013	BL 2014	BL 2015
5005 Acquisition of Information Resource Technologies				
2/2 ProjectONE/CAPPS				
METHOD OF FINANCING				
GENERAL REVENUE FUNDS - CAPITAL				
02-01-01 Accounting/Reporting	\$328,498	\$3,959,618	\$4,030,231	\$4,030,231
02-04-01 Procurement and Support Services	132,328	138,993	138,993	138,993
GENERAL REVENUE FUNDS - INFORMATIONAL				
02-01-01 Accounting/Reporting	\$2,873,830	\$3,120,313	\$3,120,313	\$3,120,313
TOTAL, GENERAL REVENUE FUND	\$3,334,656	\$7,218,924	\$7,289,537	\$7,289,537
OTHER FUNDS - CAPITAL				
Interagency Agency Contracts				
02-01-01 Accounting/Reporting	\$13,087,353	\$8,679,125	\$8,839,395	\$8,839,394
02-04-01 Procurement and Support Services	5,089	5,346	5,346	5,346
Appropriated Receipts				
02-04-01 Procurement and Support Services	117,059	122,956	122,956	122,956
TOTAL, OTHER FUNDS	\$13,209,501	\$8,807,427	\$8,967,697	\$8,967,696
TOTAL, METHOD OF FINANCE, PROJECT 002	\$16,544,157	\$16,026,351	\$16,257,234	\$16,257,233

**CAPITAL BUDGET PROJECT SCHEDULE: OBJECT OF EXPENSE AND METHOD OF FINANCING BY STRATEGY**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / CATEGORY NAME				
PROJECT NUMBER / NAME				
GOAL / OBJ / STR				
	EST 2012	BUD 2013	BL 2014	BL 2015
5005 Acquisition of Information Resource Technologies				
3/3 CPA/TDI Conversion to CAPPS				
OBJECTS OF EXPENSE - CAPITAL				
01-01-01 Ongoing Audit Activities				
2001 Professional Fees and Services	\$933,413	\$0	\$0	\$0
01-02-01 Tax Laws Compliance				
2001 Professional Fees and Services	387,396	0	0	0
01-03-01 Taxpayer Information				
2001 Professional Fees and Services	183,123	0	0	0
01-04-01 Tax Hearings				
2001 Professional Fees and Services	44,104	0	0	0
02-01-01 Accounting/Reporting				
2001 Professional Fees and Services	448,523	0	0	0
02-02-01 Property Tax Program				
2001 Professional Fees and Services	111,937	0	0	0
02-03-01 Treasury Operations				
2001 Professional Fees and Services	53,389	0	0	0
03-01-01 Revenue and Tax Processing				
2001 Professional Fees and Services	417,315	0	0	0
<b>CAPITAL TOTAL, OBJECTS OF EXPENSE, PROJECT 003</b>	<b>\$2,579,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**CAPITAL BUDGET PROJECT SCHEDULE: OBJECT OF EXPENSE AND METHOD OF FINANCING BY STRATEGY**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / CATEGORY NAME  
 PROJECT NUMBER / NAME  
 GOAL / OBJ / STR

	EST 2012	BUD 2013	BL 2014	BL 2015
5005 Acquisition of Information Resource Technologies				
3/3 CPA/TDI Conversion to CAPPS				
METHOD OF FINANCING - CAPITAL				
GENERAL REVENUE FUNDS				
01-01-01 Ongoing Audit Activities	\$933,413	\$0	\$0	\$0
01-02-01 Tax Laws Compliance	387,396	0	0	0
01-03-01 Taxpayer Information	183,123	0	0	0
01-04-01 Tax Hearings	44,104	0	0	0
02-01-01 Accounting/Reporting	448,523	0	0	0
02-02-01 Property Tax Program	111,937	0	0	0
02-03-01 Treasury Operations	53,389	0	0	0
03-01-01 Revenue and Tax Processing	417,315	0	0	0
CAPITAL TOTAL, GENERAL REVENUE FUND	\$2,579,200	\$0	\$0	\$0
TOTAL, METHOD OF FINANCE, PROJECT 003	\$2,579,200	\$0	\$0	\$0
METHOD OF FINANCING - CAPITAL				
General Revenue Fund	\$13,666,220	\$12,808,684	\$12,879,297	\$12,879,297
Other Funds	\$13,209,501	\$8,807,427	\$8,967,697	\$8,967,696
TOTAL, METHOD OF FINANCING - CAPITAL	\$26,875,721	\$21,616,111	\$21,846,994	\$21,846,993
METHOD OF FINANCING - INFORMATIONAL				
General Revenue Fund	\$2,873,830	\$3,120,313	\$3,120,313	\$3,120,313
TOTAL, METHOD OF FINANCING - INFORMATIONAL	\$2,873,830	\$3,120,313	\$3,120,313	\$3,120,313
AGENCY TOTAL, ALL PROJECTS	\$29,749,551	\$24,736,424	\$24,967,307	\$24,967,306

## HISTORICALLY UNDERUTILIZED BUSINESS (HUB) SUPPORTING SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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Comparison to Statewide HUB Procurement Goals

### A. Fiscal Year 2010-11 HUB Expenditure Information

Statewide HUB Goals	Procurement Category	HUB Expenditures FY 2010				Total Expenditures FY 2010	HUB Expenditures FY 2011				Total Expenditures FY 2011
		% Goal	% Actual	Difference	Actual \$		% Goal	% Actual	Difference	Actual \$	
11.9%	Heavy Construction	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
26.1%	Building Construction	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
57.2%	Special Trade Construction	57.2%	8.4%	-48.8%	\$18,221	\$216,972	57.2%	76.3%	19.1%	\$19,568	\$25,652
20.0%	Professional Services	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
33.0%	Other Services	33.0%	27.3%	-5.7%	\$9,391,294	\$34,339,791	33.0%	34.6%	1.6%	\$12,661,840	\$36,641,862
12.6%	Commodities	12.6%	10.9%	-1.7%	\$2,389,793	\$21,983,774	12.6%	19.0%	6.4%	\$2,804,447	\$14,744,772
	<b>Total Expenditures</b>		<b>20.9%</b>		<b>\$11,799,308</b>	<b>\$56,540,537</b>		<b>30.1%</b>		<b>\$15,485,855</b>	<b>\$51,412,286</b>

### B. Assessment of Fiscal Year 2010-11 Efforts to Meet HUB Procurement Goals

Attainment:

During fiscal 2010, full attainment of statewide HUB procurement goals was not achieved. In fiscal 2011, the agency attained or exceeded HUB procurement goals in three of three categories.

Applicability:

The "Heavy Construction" and "Building Construction" categories were not applicable to agency operations in either fiscal 2010 or fiscal 2011 since the agency did not have any strategies or programs related to construction.

Factors Affecting Attainment:

In the "Special Trade" category, contracts were competitively bid for electrical and cabling services. In fiscal 2010, a total of 8.4 percent was expended with HUBs. A total of 76.3 percent was expended in fiscal 2011. In fiscal 2010 and fiscal 2011, there were no expenditures in the "Professional Services" category. In the "Other Services" category, numerous large dollar contracts were awarded to vendors who provided computer programming, computer maintenance and reproduction and printing services. In fiscal 2010, a total of 27.3 percent was expended with HUBs and a total of 34.6 percent was expended in fiscal 2011. Several contracts were awarded in the "Commodities" category to non-HUB prime contractors primarily for large information technology related systems and products. In fiscal 2010, a total of 10.9 percent was expended with HUBs and a total of 19.0 percent was expended in fiscal 2011.

## HISTORICALLY UNDERUTILIZED BUSINESS (HUB) SUPPORTING SCHEDULE

Agency Code: 304

Agency Name: Comptroller of Public Accounts

### "Good Faith" Efforts:

The agency made the following good faith efforts to promote and comply with statewide HUB procurement goals:

- Aggressively promoted the Texas HUB Certification program to non-certified HUB vendors.
- Included a HUB Subcontracting Plan with all formal solicitations of \$25,000 and greater to increase subcontracting opportunities with HUBs.
- Worked directly with agency purchasers, the general counsel and division end-users to review pre-solicitation documents and identify HUB subcontracting opportunities.
- Participated in HUB Discussion Workgroup meetings to promote an effective statewide HUB Program through education, networking and proactive feedback. Also participated as a member of the HUB Discussion Workgroup Outreach subcommittee.
- Participated as a member of the Greater Austin Hispanic Chamber of Commerce Business Capital and Procurement Committee in planning HUB/minority business outreach programs.
- Invited 20 vendors in fiscal 2010 and 34 vendors in fiscal 2011 to promote their products and services to purchasing staff and agency end-users.
- Participated in 36 Economic Opportunity Forums during fiscal 2010 and 34 in fiscal 2011; provided one-on-one assistance to HUB vendors doing business with the Comptroller's office; and encouraged vendors to seek Texas HUB Certification. Co-hosted several Economic Opportunity Forums.
- Presented HUB training and information sessions to purchasing staff, purchasing liaisons and general counsel staff to promote the HUB program and increase HUB utilization.
- Placed HUB recruitment advertisements in various minority news media publications to promote HUB participation in agency procurements.
- Monitored the agency's Mentor Protégé's sponsorship agreements, which provide professional guidance and support to the protégé/HUB in order to facilitate their growth and development and increase HUB contracts and subcontracts with the state of Texas.
- Maintained a HUB toll-free line (1-800-991-BIDS), HUB email address ( *cpa.hub@cpa.state.tx.us* ) and HUB website at *www.window.state.tx.us/ssv* to provide vendors with assistance and up-to-date information regarding contracting opportunities, etc.

**FEDERAL FUNDS SUPPORTING SCHEDULE**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CFDA NUMBER / STRATEGY	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
84.397.000 Stabilization – Government Services – Stimulus					
02-01-01 Project receipts and disbursements; complete accounting and reporting	\$670,824	\$0	\$0	\$0	\$0
TOTAL, ALL STRATEGIES	\$670,824	\$0	\$0	\$0	\$0
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	\$670,824	\$0	\$0	\$0	\$0
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
93.723.002 Texas Mother-Friendly Worksite Policy Initiative – Stimulus					
02-01-01 Project receipts and disbursements; complete accounting and reporting	\$14,818	\$47,798	\$0	\$0	\$0
TOTAL, ALL STRATEGIES	\$14,818	\$47,798	\$0	\$0	\$0
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	\$14,818	\$47,798	\$0	\$0	\$0
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
SUMMARY LISTING OF FEDERAL PROGRAM AMOUNTS					
84.397.000 Stabilization – Government Services – Stimulus	\$670,824	\$0	\$0	\$0	\$0
93.723.002 Texas Mother-Friendly Worksite Policy Initiative – Stimulus	14,818	47,798	0	0	0
TOTAL, ALL STRATEGIES	\$685,642	\$47,798	\$0	\$0	\$0
TOTAL, ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	\$685,642	\$47,798	\$0	\$0	\$0
TOTAL, ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0

## FEDERAL FUNDS SUPPORTING SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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### ASSUMPTIONS AND METHODOLOGY

In fiscal 2009, the Comptroller of Public Accounts received funding through the American Recovery and Reinvestment Act (ARRA) for oversight of the more than \$22.7 billion in stimulus funds received by the state of Texas for the three-year period beginning in 2009. The agency also received a grant through the Department of State Health Services for the establishment of mother-friendly locations in agency office buildings in the Austin area.

### POTENTIAL LOSS OF FEDERAL FUNDS

All ARRA funds have been expended.

**FEDERAL FUNDS TRACKING SCHEDULE**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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FEDERAL FY	AWARD AMOUNT	EXPENDED SFY 2009	EXPENDED SFY 2010	EXPENDED SFY 2011	EXPENDED SFY 2012	TOTAL	DIFFERENCE FROM AWARD
84.397.000 Stabilization – Government Services - Stimulus							
2009	\$4,432,619	\$122,445	\$3,373,315	\$670,824	\$0	\$4,166,584	\$266,035
2011	\$67,000	0	0	14,818	47,798	62,616	4,384
TOTAL		\$122,445	\$3,373,315	\$685,642	\$47,798	\$4,229,200	\$270,419
EMPLOYEE BENEFITS PAYMENTS (*)		\$14,051	\$84,924	\$60,368	\$0	\$159,343	

(\*) Employee benefits paid with federal funds are a subset of the total amounts above.

**ESTIMATED TOTAL OF ALL FUNDS OUTSIDE THE GENERAL APPROPRIATIONS ACT BILL PATTERN SCHEDULE**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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Estimated Grand Total of Agency Funds Outside the 2014-15 General Appropriations Act Bill Pattern:

<b>\$2,509,984,727</b>
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0892 / 0842 – Texas Tomorrow Constitutional Trust Fund

Estimated Beginning Balance in Fiscal Year 2012	\$1,897,885,613
Estimated Revenues – Fiscal 2012	288,087,257
Estimated Revenues – Fiscal 2013	296,995,045
Fiscal 2012-13 Biennial Total	<u>\$2,482,967,915</u> =====
Estimated Beginning Balance in Fiscal Year 2014	\$1,900,770,038
Estimated Revenues – Fiscal 2014	301,242,536
Estimated Revenues – Fiscal 2015	307,972,153
Fiscal 2014-15 Biennial Total	<u>\$2,509,984,727</u> =====

Estimated Expenditures for the 2014-15 Biennium: \$652,032,940

**CONSTITUTIONAL OR STATUTORY CREATION AND USE OF FUNDS:**

Tex. Educ. Code Ann. § 54.634(a) establishes the Texas Tomorrow Constitutional Trust Fund, which consists of state appropriations, money acquired from other governmental or private sources, money paid under prepaid tuition contracts and the income from money deposited in the fund. Tex. Educ. Code Ann. § 54.637 provides that the fund's assets may only be used to pay the costs of program administration and operations, make payments to institutions of higher education or private or independent institutions of higher education on behalf of beneficiaries and make refunds under prepaid tuition contracts. Tex. Educ. Code Ann. § 54.703(b) establishes a trust for the Higher Education Savings Plan, which consists of contributions and earnings of plan participant's savings trust accounts. Tex. Educ. Code Ann. § 54.707(a) provides that individuals may open a savings trust account to save money for the payment of the qualified higher education expenses of a beneficiary. Tex. Educ. Code Ann. § 54.764 establishes the Texas Tomorrow Fund II prepaid tuition unit undergraduate education program fund as a trust fund outside of the state treasury for deposits and earnings under prepaid tuition contracts. Tex. Educ. Code Ann. § 54.767 provides that the fund's assets may only be used to pay the costs of program administration and operations, make payments to general academic teaching institutions, two-year institutions of higher education, private or independent institutions of higher education, career schools, and accredited out-of-state institutions of higher education on behalf of beneficiaries and make refunds under prepaid tuition contracts.

Legal Citation:

Tex. Educ. Code Ann., Subchapters F, G and H establish the Texas Prepaid Higher Education Tuition Program, the Higher Education Savings Plan and the Prepaid Tuition Unit Undergraduate Education Program, respectively. Tex. Educ. Code Ann. §§ 54.634(a), 54.703(b), 54.764(a) create trust funds to be used to administer the plans.

## ESTIMATED TOTAL OF ALL FUNDS OUTSIDE THE GENERAL APPROPRIATIONS ACT BILL PATTERN SCHEDULE

Agency Code: 304      Agency Name: Comptroller of Public Accounts

### METHOD OF CALCULATION AND REVENUE ASSUMPTIONS:

1. The estimated payments to colleges by Texas Guaranteed Tuition Plan (TGTP) contract types (senior, junior and private) are based on the percentage that each type represents of all contracts in a payout status.
2. TGTP estimated financial activity for fiscal 2013 through fiscal 2015 is based on each contract type's projected tuition rate increases using actuarial assumptions adopted by the Texas Prepaid Higher Education Tuition Board (Board).
3. TGTP estimated investment return for fiscal 2013 through fiscal 2015 is based on actuarial assumptions for rates of return adopted by the Board.
4. College savings plan activity (contributions and distributions) is projected to grow at a rate of 5 percent per year.
5. College savings plan investments are assumed to return 4.9 percent per year.
6. Texas Tuition Promise Fund plan activity (contributions and distributions) is based on the actuary's annual report for the fiscal year ended 8/31/2011.
7. Texas Tuition Promise Fund net investment returns are based on actuarial assumptions adopted by the Board of 5.7 percent per year less investment expenses of 0.80 percent per year.



**TEN PERCENT BIENNIAL BASE REDUCTION OPTIONS SCHEDULE**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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Reduction Target: **\$41,896,509**

Priority	Strategy/Reduction Item	Revenue Loss			Reduction Amount		
		2014	2015	Biennial Total	2014	2015	Biennial Total

1 Other Operating Expenses

Category: Programs – Service Reductions (Other)

Item Comment: The agency would be forced to reduce approximately \$5.6 million in General Revenue (GR) operating expenses in 2014-15. The majority of cuts would be in the Innovation and Technology area for contract programmers and systems support, which would greatly increase the probability of critical systems failure. Previous investments in new technologies would be lost without the ability to maintain and expand programs. Current and planned projects requiring significant software development resources would be delayed or cancelled. The agency would be unable to make technology improvements, which would focus on delinquent tax collection and audit functions to ensure all money owed to the state is collected timely. A reduction in funding for travel would result in fewer enforcement compliance activities such as special event canvassing, cold stops and fuels/cigarette tax investigations. When tax laws change, the agency develops rules and bulletins to help taxpayers understand and comply with those laws. Reduced funding for printing and postage would impede the agency's ability to communicate effectively and efficiently with taxpayers, eventually resulting in an increase in taxpayer reporting errors, negative tax filing patterns and a significant decrease in voluntary taxpayer compliance. Services from temporary agencies needed during peak tax times would be reduced. The reduction would also negatively impact the Methods and Assistance Program review process enacted by the 81st Legislature. Funding for consultants would no longer be available to assist the agency's Property Tax area in reviewing one-half of the county appraisal districts each year to ensure uniformity and accountability.

1-2-1 Improve Compliance with Tax Laws	\$0	\$0	\$0	\$235,479	\$235,479	\$470,958
1-3-1 Provide Information to Taxpayers	\$0	\$0	\$0	\$611,307	\$611,307	\$1,222,614
1-4-1 Provide Tax Hearings	\$0	\$0	\$0	\$43,624	\$43,624	\$87,248
2-1-1 Project Receipts/Disbursements; Accounting	\$0	\$0	\$0	\$1,209,910	\$1,209,910	\$2,419,820
2-2-1 Conduct Property Value Study	\$0	\$0	\$0	\$143,013	\$143,013	\$286,026
2-3-1 Ensure State's Assets are Secured	\$0	\$0	\$0	\$32,551	\$32,551	\$65,102
3-1-1 Improve Tax/Voucher Data Processing	\$0	\$0	\$0	\$508,500	\$508,500	\$1,017,000
<b>METHOD OF FINANCING:</b>						
0001 General Revenue Fund	\$0	\$0	\$0	\$2,784,384	\$2,784,384	\$5,568,768
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,784,384</b>	<b>\$2,784,384</b>	<b>\$5,568,768</b>
<b>ITEM TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,784,384</b>	<b>\$2,784,384</b>	<b>\$5,568,768</b>

FTE REDUCTIONS (From FY 2014 and FY 2015 Base Request) 0.0                      0.0                      0.0

**TEN PERCENT BIENNIAL BASE REDUCTION OPTIONS SCHEDULE**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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Reduction Target: **\$41,896,509**

Priority	Strategy/Reduction Item	Revenue Loss			Reduction Amount		
		2014	2015	Biennial Total	2014	2015	Biennial Total

2      Salaries and Related Expenses

Category: Programs – Service Reductions (FTEs – Hiring Freeze)

Item Comment: To reduce approximately \$15.4 million in GR, the agency would be forced to cut staffing through attrition by 138 FTEs. A loss of 55 FTEs in Enforcement would severely impact delinquent tax collections and result in the loss of over \$175 million in potential tax revenue over the biennium. With delinquent sales and franchise tax collections trending up over the past year and collection assignments increasing, reductions in staff and the associated revenue losses would further burden state and local budgets. This reduction would result in delinquent cases aging longer, increasing the time required to close a delinquent account by 13 days. The amount of time available for collection efforts would be reduced and the number of cases closed per collector would decrease by 30. A reduction of 17 FTEs in Tax Policy would negatively affect the agency’s ability to provide accurate and timely tax information to taxpayers, legislators and state agencies. A reduction of 10 FTEs in Property Tax would impede the agency’s ability to conduct the mandated school district Property Value Study (PVS) to determine the level of property tax wealth in each school district for state funding purposes. A loss of staff would result in reducing the number of properties included in the PVS from 75,000 to approximately 67,500. Fewer samples in the study could lead to less accurate value findings resulting from more variability, which could create an increased cost for funding public education. A loss of 6 FTEs in Treasury Operations would result in delays in processing state funds and negatively impact investment income earnings. With an average daily deposit of approximately \$570 million, a delay of only one day would cost the state millions in lost interest over the biennium. A loss of 20 staff in the Fiscal Management area could compromise the timeliness and accuracy of the *Comprehensive Annual Financial Report* and the *Annual Cash Report* and impact support of the state’s financial systems.

1-2-1 Improve Compliance with Tax Laws	\$43,375,500	\$131,733,000	\$175,108,500		\$2,755,793	\$2,755,793	\$5,511,586
1-3-1 Provide Information to Taxpayers	\$0	\$0	\$0		\$1,121,076	\$1,121,076	\$2,242,152
1-4-1 Provide Tax Hearings	\$0	\$0	\$0		\$535,566	\$535,566	\$1,071,132
2-1-1 Project Receipts/Disbursements; Accounting	\$0	\$0	\$0		\$1,803,412	\$1,803,412	\$3,606,824
2-2-1 Conduct Property Value Study	\$0	\$0	\$0		\$698,571	\$698,571	\$1,397,142
2-3-1 Ensure State’s Assets are Secured	\$0	\$0	\$0		\$374,882	\$374,882	\$749,764
2-4-1 Procurement	\$0	\$0	\$0		\$430,799	\$430,799	\$861,598

**METHOD OF FINANCING:**

0001 General Revenue Fund	\$43,375,500	\$131,733,000	\$175,108,500		\$7,720,099	\$7,720,099	\$15,440,198
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$43,375,500</b>	<b>\$131,733,000</b>	<b>\$175,108,500</b>		<b>\$7,720,099</b>	<b>\$7,720,099</b>	<b>\$15,440,198</b>
<b>ITEM TOTAL</b>	<b>\$43,375,500</b>	<b>\$131,733,000</b>	<b>\$175,108,500</b>		<b>\$7,720,099</b>	<b>\$7,720,099</b>	<b>\$15,440,198</b>

FTE REDUCTIONS (From FY 2014 and FY 2015 Base Request) 138.0      138.0      138.0

**TEN PERCENT BIENNIAL BASE REDUCTION OPTIONS SCHEDULE**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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Reduction Target: **\$41,896,509**

Priority	Strategy/Reduction Item	Revenue Loss			Reduction Amount		
		2014	2015	Biennial Total	2014	2015	Biennial Total

3 Other Operating Expenses

Category: Programs – Service Reductions (Other)

Item Comment: The agency would be forced to reduce approximately \$2.5 million in GR operating expenses in 2014-15 primarily for contract programmers and systems support in the Innovation and Technology area. A loss of these resources would have a significant impact to the ongoing support and maintenance of Audit's programs and systems including ADS, AWM, CATS, P&I, RITS, data mining and predictive models used to score and rank taxpayers. Technology has helped make the audit process more efficient, minimizing workload burdens on auditors and acting as a "force multiplier," allowing limited staff to keep average hours per audit at a minimum, maximizing audit completions and coverage per auditor. The loss of these resources would have a direct impact on the agency's ability to conduct tax due assessments. A reduction in Audit's travel would also result in limiting the agency's ability to improve voluntary taxpayer compliance levels through the audit process by limiting the agency's ability to maintain a strong audit presence among the taxpaying population. In the Revenue Administration area, services from temporary agencies needed during quarterly and annual sales tax peaks, as well as the annual franchise tax peak, would be significantly reduced. In addition, a reduction in funding for advertising would reduce the amount of unclaimed property returned to Texans by an estimated 60 percent. Advertising is one of the key tools used to locate owners and reunite them with their property.

1-1-1 Maintain Audit and Verification Activities	\$0	\$0	\$0	\$567,596	\$567,596	\$1,135,192
3-1-1 Improve Tax/Voucher Data Processing	\$0	\$0	\$0	\$674,236	\$674,236	\$1,348,472
METHOD OF FINANCING:						
0001 General Revenue Fund	\$0	\$0	\$0	\$1,241,832	\$1,241,832	\$2,483,664
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,241,832</b>	<b>\$1,241,832</b>	<b>\$2,483,664</b>
<b>ITEM TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,241,832</b>	<b>\$1,241,832</b>	<b>\$2,483,664</b>

FTE REDUCTIONS (From FY 2014 and FY 2015 Base Request) 0.0                      0.0                      0.0

**TEN PERCENT BIENNIAL BASE REDUCTION OPTIONS SCHEDULE**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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Reduction Target: **\$41,896,509**

Priority	Strategy/Reduction Item	Revenue Loss			Reduction Amount		
		2014	2015	Biennial Total	2014	2015	Biennial Total

4      Salaries and Related Expenses

Category: Programs – Service Reductions (FTEs – Hiring Freeze)

Item Comment: To reduce approximately \$18.4 million in GR, the agency would be forced to reduce staffing through attrition by 148 FTEs in 2014-15. A loss of 85 FTEs in the Audit area would severely impact the agency's ability to conduct tax due assessments. Audit completions would decline by 4,814 audits, resulting in a loss of an estimated \$104 million in projected tax revenue over the 2014-15 biennium. With reduced staffing, audit coverage is projected to drop from approximately 0.60 percent to 0.54 percent in 2014-15. Reduced audit activity eventually results in decreased levels of voluntary taxpayer compliance. A reduction in staff would also impact the agency's ability to carry out legislative mandates such as those in House Bill 3, as passed by the 79th Legislature, 3rd Called Session (2006), which required revisions to the state's franchise tax. Audit coverage of this more complex tax would decline. A loss of 46 FTEs in the Revenue Administration area would impede the timely processing of all tax payments within three days of receipt (as required by statute), resulting in a loss of interest to the state. There would also be an estimated average 20 percent increase in the time required to generate taxpayer refunds, resulting in an increase in credit interest paid by the state. In addition, the time it takes to return allocations to local jurisdictions would increase from 22 to 28 days in order to reflect the additional one week required to process all sales tax return data and money for each monthly allocation.

1-1-1 Maintain Audit and Verification Activities	\$25,249,224	\$78,406,492	\$103,655,716		\$6,606,692	\$6,606,692	\$13,213,384
3-1-1 Improve Tax/Voucher Data Processing	\$0	\$0	\$0		\$2,595,248	\$2,595,248	\$5,190,496
METHOD OF FINANCING:							
0001 General Revenue Fund	\$0	\$0	\$0		\$9,201,940	\$9,201,940	\$18,403,880
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$25,249,224</b>	<b>\$78,406,492</b>	<b>\$103,655,716</b>		<b>\$9,201,940</b>	<b>\$9,201,940</b>	<b>\$18,403,880</b>
<b>ITEM TOTAL</b>	<b>\$25,249,224</b>	<b>\$78,406,492</b>	<b>\$103,655,716</b>		<b>\$9,201,940</b>	<b>\$9,201,940</b>	<b>\$18,403,880</b>

FTE REDUCTIONS (From FY 2014 and FY 2015 Base Request) 148.0      148.0      148.0

**TEN PERCENT BIENNIAL BASE REDUCTION OPTIONS SCHEDULE**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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Reduction Target: **\$41,896,509**

Priority	Strategy/Reduction Item	Revenue Loss			Reduction Amount		
		2014	2015	Biennial Total	2014	2015	Biennial Total
AGENCY TOTALS:							
	General Revenue Funds	\$68,624,724	\$210,139,492	\$278,764,216	\$20,948,255	\$20,948,255	\$41,896,510
	General Revenue Funds – Dedicated	\$0	\$0	\$0	\$0	\$0	\$0
	<b>AGENCY GRAND TOTAL</b>	<b>\$68,624,724</b>	<b>\$210,139,492</b>	<b>\$278,764,216</b>	<b>\$20,948,255</b>	<b>\$20,948,255</b>	<b>\$41,896,510</b>
	<b>AGENCY FTE REDUCTIONS</b>				<b>286.0</b>	<b>286.0</b>	<b>286.0</b>

**INDIRECT ADMINISTRATIVE AND SUPPORT COSTS**

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-01	Service Categories: Service-03, Income-A.2, Age-B.3
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GOAL: 01 To improve voluntary compliance with tax laws

OBJECTIVE: 01 Increase accuracy/number of audits and improve assessments from audits

STRATEGY: 01 Maintain an ongoing program of audit and verification activities

OBJECTS OF EXPENSE:	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
1001 Salaries and Wages	\$11,918,155	\$11,677,677	\$12,612,976	\$12,612,976	\$12,612,976
1002 Other Personnel Costs	544,671	586,221	402,898	402,898	402,898
2001 Professional Fees and Services	2,657,259	3,517,711	1,389,546	1,375,635	1,375,635
2002 Fuels and Lubricants	5,113	5,113	5,113	5,113	5,113
2003 Consumable Supplies	142,096	404,950	406,195	406,195	406,195
2004 Utilities	577,913	680,081	711,044	711,044	711,044
2005 Travel	8,229	17,108	24,081	24,081	24,081
2006 Rent – Building	180,692	219,515	222,769	222,769	222,769
2007 Rent – Machine and Other	3,095,684	2,902,299	2,748,542	2,748,542	2,748,542
2009 Other Operating Expense	4,923,263	4,127,251	4,134,319	4,076,317	4,076,317
5000 Capital Expenditures	18,286	592,408	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$24,071,361</b>	<b>\$24,730,334</b>	<b>\$22,657,483</b>	<b>\$22,585,570</b>	<b>\$22,585,570</b>
METHOD OF FINANCING:					
0001 General Revenue Fund	\$24,060,338	\$24,697,303	\$22,624,452	\$22,552,539	\$22,552,539
0666 Appropriated Receipts	10,318	33,031	33,031	33,031	33,031
0777 Interagency Contract Receipts	705	0	0	0	0
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$24,071,361</b>	<b>\$24,730,334</b>	<b>\$22,657,483</b>	<b>\$22,585,570</b>	<b>\$22,585,570</b>
<b>FULL TIME EQUIVALENT POSITIONS:</b>	<b>177.0</b>	<b>169.6</b>	<b>179.4</b>	<b>179.4</b>	<b>179.4</b>

METHOD OF ALLOCATION:

In general, indirect administrative and support costs were allocated across each strategy based on budget and staff size and usage of the agency's information technology resources. The allocation methodology was weighted, however, to account for higher usage of technology resources in certain areas.

**INDIRECT ADMINISTRATIVE AND SUPPORT COSTS**

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-01	Service Categories: Service-03, Income-A.2, Age-B.3		
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GOAL: 01 To improve voluntary compliance with tax laws  
 OBJECTIVE: 02 Achieve average account closure rates, ratios and turnaround times  
 STRATEGY: 01 Improve compliance with tax laws through contact and collection program

OBJECTS OF EXPENSE:	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
1001 Salaries and Wages	\$4,944,577	\$4,844,804	\$5,232,871	\$5,232,871	\$5,232,871
1002 Other Personnel Costs	225,969	243,208	167,152	167,152	167,152
2001 Professional Fees and Services	1,102,838	1,459,935	576,692	570,919	570,919
2002 Fuels and Lubricants	2,120	2,120	2,120	2,120	2,120
2003 Consumable Supplies	58,951	167,912	168,431	168,431	168,431
2004 Utilities	239,846	282,248	295,099	295,099	295,099
2005 Travel	3,413	7,095	9,989	9,989	9,989
2006 Rent – Building	74,922	91,019	92,368	92,368	92,368
2007 Rent – Machine and Other	1,284,710	1,204,451	1,140,639	1,140,639	1,140,639
2009 Other Operating Expense	2,042,929	1,712,681	1,715,639	1,691,566	1,691,566
5000 Capital Expenditures	7,589	245,867	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$9,987,864</b>	<b>\$10,261,340</b>	<b>\$9,401,000</b>	<b>\$9,371,154</b>	<b>\$9,371,154</b>

METHOD OF FINANCING:

0001 General Revenue Fund	\$9,983,291	\$10,247,634	\$9,387,294	\$9,357,448	\$9,357,448
0666 Appropriated Receipts	4,281	13,706	13,706	13,706	13,706
0777 Interagency Contract Receipts	292	0	0	0	0
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$9,987,864</b>	<b>\$10,261,340</b>	<b>\$9,401,000</b>	<b>\$9,371,154</b>	<b>\$9,371,154</b>

FULL TIME EQUIVALENT POSITIONS:	73.5	70.3	74.4	74.4	74.4
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METHOD OF ALLOCATION:

In general, indirect administrative and support costs were allocated across each strategy based on budget and staff size and usage of the agency's information technology resources. The allocation methodology was weighted, however, to account for higher usage of technology resources in certain areas.

**INDIRECT ADMINISTRATIVE AND SUPPORT COSTS**

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-01	Service Categories: Service-02, Income-A.2, Age-B.3		
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GOAL: 01 To improve voluntary compliance with tax laws  
 OBJECTIVE: 03 Improve taxpayer ratings of accuracy and speed of information disseminated  
 STRATEGY: 01 Provide information to taxpayers, government officials and the public

OBJECTS OF EXPENSE:	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
1001 Salaries and Wages	\$2,337,197	\$2,290,036	\$2,473,468	\$2,473,468	\$2,473,468
1002 Other Personnel Costs	106,810	114,959	79,009	79,009	79,009
2001 Professional Fees and Services	521,314	690,114	272,603	269,874	269,874
2002 Fuels and Lubricants	1,002	1,002	1,002	1,002	1,002
2003 Consumable Supplies	27,865	79,362	79,608	79,608	79,608
2004 Utilities	113,376	133,419	139,494	139,494	139,494
2005 Travel	1,613	3,354	4,721	4,721	4,721
2006 Rent – Building	35,411	43,019	43,657	43,657	43,657
2007 Rent – Machine and Other	607,280	569,341	539,177	539,177	539,177
2009 Other Operating Expense	965,674	809,573	810,972	799,593	799,593
5000 Capital Expenditures	3,588	116,222	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$4,721,130</b>	<b>\$4,850,401</b>	<b>\$4,443,711</b>	<b>\$4,429,603</b>	<b>\$4,429,603</b>

METHOD OF FINANCING:					
0001 General Revenue Fund	\$4,718,968	\$4,843,923	\$4,437,233	\$4,423,125	\$4,423,125
0666 Appropriated Receipts	2,024	6,478	6,478	6,478	6,478
0777 Interagency Contract Receipts	138	0	0	0	0
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$4,721,130</b>	<b>\$4,850,401</b>	<b>\$4,443,711</b>	<b>\$4,429,603</b>	<b>\$4,429,603</b>

FULL TIME EQUIVALENT POSITIONS:	34.7	33.2	35.2	35.2	35.2
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METHOD OF ALLOCATION:

In general, indirect administrative and support costs were allocated across each strategy based on budget and staff size and usage of the agency's information technology resources. The allocation methodology was weighted, however, to account for higher usage of technology resources in certain areas.



**INDIRECT ADMINISTRATIVE AND SUPPORT COSTS**

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-01	Service Categories: Service-01, Income-A.2, Age-B.3		
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GOAL: 01 To improve voluntary compliance with tax laws  
 OBJECTIVE: 04 Provide fair and timely hearings and position letters  
 STRATEGY: 01 Provide tax hearings/represent the agency/provide legal counsel

OBJECTS OF EXPENSE:	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
1001 Salaries and Wages	\$902,828	\$885,279	\$950,318	\$950,318	\$950,318
1002 Other Personnel Costs	41,783	44,660	30,886	30,886	30,886
2001 Professional Fees and Services	127,190	171,173	68,169	67,512	67,512
2002 Fuels and Lubricants	618	618	618	618	618
2003 Consumable Supplies	11,038	47,856	47,493	47,493	47,493
2004 Utilities	28,468	33,434	34,898	34,898	34,898
2005 Travel	808	1,715	2,127	2,127	2,127
2006 Rent – Building	21,671	26,361	26,754	26,754	26,754
2007 Rent – Machine and Other	164,265	154,712	147,179	147,179	147,179
2009 Other Operating Expense	303,307	242,953	238,850	236,110	236,110
5000 Capital Expenditures	864	28,225	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$1,602,840</b>	<b>\$1,636,986</b>	<b>\$1,547,292</b>	<b>\$1,543,895</b>	<b>\$1,543,895</b>

METHOD OF FINANCING:					
0001 General Revenue Fund	\$1,602,055	\$1,634,787	\$1,545,093	\$1,541,696	\$1,541,696
0666 Appropriated Receipts	700	2,199	2,199	2,199	2,199
0777 Interagency Contract Receipts	85	0	0	0	0
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$1,602,840</b>	<b>\$1,636,986</b>	<b>\$1,547,292</b>	<b>\$1,543,895</b>	<b>\$1,543,895</b>

FULL TIME EQUIVALENT POSITIONS:	15.7	15.1	16.1	16.1	16.1
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METHOD OF ALLOCATION:

In general, indirect administrative and support costs were allocated across each strategy based on budget and staff size and usage of the agency's information technology resources. The allocation methodology was weighted, however, to account for higher usage of technology resources in certain areas.

**INDIRECT ADMINISTRATIVE AND SUPPORT COSTS**

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-05, Income-A.2, Age-B.3
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GOAL: 02 To efficiently manage the state's fiscal affairs  
 OBJECTIVE: 01 Maintain state's accounting system; certify general appropriations act  
 STRATEGY: 01 Project receipts and disbursements; complete accounting and reporting responsibilities

OBJECTS OF EXPENSE:	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
1001 Salaries and Wages	\$5,726,498	\$5,610,950	\$6,060,355	\$6,060,355	\$6,060,355
1002 Other Personnel Costs	261,706	281,670	193,586	193,586	193,586
2001 Professional Fees and Services	1,276,863	1,690,322	667,701	661,016	661,016
2002 Fuels and Lubricants	2,456	2,456	2,456	2,456	2,456
2003 Consumable Supplies	68,275	194,552	195,151	195,151	195,151
2004 Utilities	277,697	326,790	341,669	341,669	341,669
2005 Travel	3,954	8,219	11,570	11,570	11,570
2006 Rent – Building	86,810	105,462	107,025	107,025	107,025
2007 Rent – Machine and Other	1,487,515	1,394,590	1,320,707	1,320,707	1,320,707
2009 Other Operating Expense	2,365,639	1,983,167	1,986,568	1,958,697	1,958,697
5000 Capital Expenditures	8,787	284,663	0	0	0

TOTAL, OBJECTS OF EXPENSE	\$11,566,200	\$11,882,841	\$10,886,788	\$10,852,232	\$10,852,232
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METHOD OF FINANCING:

0001 General Revenue Fund	\$11,560,904	\$11,866,970	\$10,870,917	\$10,836,361	\$10,836,361
0666 Appropriated Receipts	4,958	15,871	15,871	15,871	15,871
0777 Interagency Contract Receipts	338	0	0	0	0
TOTAL, METHOD OF FINANCING	\$11,566,200	\$11,882,841	\$10,886,788	\$10,852,232	\$10,852,232

FULL TIME EQUIVALENT POSITIONS:	85.1	81.4	86.2	86.2	86.2
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METHOD OF ALLOCATION:

In general, indirect administrative and support costs were allocated across each strategy based on budget and staff size and usage of the agency's information technology resources. The allocation methodology was weighted, however, to account for higher usage of technology resources in certain areas.

**INDIRECT ADMINISTRATIVE AND SUPPORT COSTS**

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-05, Income-A.2, Age-B.3
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GOAL: 02 To efficiently manage the state's fiscal affairs  
 OBJECTIVE: 02 Ensure the effectiveness of the property value study  
 STRATEGY: 01 Conduct property value study; provide assistance; review methods

OBJECTS OF EXPENSE:	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
1001 Salaries and Wages	\$1,428,147	\$1,399,328	\$1,511,424	\$1,511,424	\$1,511,424
1002 Other Personnel Costs	65,266	70,246	48,278	48,278	48,278
2001 Professional Fees and Services	318,660	421,837	166,630	164,962	164,962
2002 Fuels and Lubricants	612	612	612	612	612
2003 Consumable Supplies	17,026	48,469	48,619	48,619	48,619
2004 Utilities	69,301	81,553	85,266	85,266	85,266
2005 Travel	985	2,049	2,885	2,885	2,885
2006 Rent – Building	21,626	26,273	26,662	26,662	26,662
2007 Rent – Machine and Other	371,184	347,994	329,556	329,556	329,556
2009 Other Operating Expense	590,180	494,794	495,656	488,701	488,701
5000 Capital Expenditures	2,193	71,042	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$2,885,180</b>	<b>\$2,964,197</b>	<b>\$2,715,588</b>	<b>\$2,706,965</b>	<b>\$2,706,965</b>

METHOD OF FINANCING:

0001 General Revenue Fund	\$2,883,860	\$2,960,238	\$2,711,629	\$2,703,006	\$2,703,006
0666 Appropriated Receipts	1,236	3,959	3,959	3,959	3,959
0777 Interagency Contract Receipts	84	0	0	0	0
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$2,885,180</b>	<b>\$2,964,197</b>	<b>\$2,715,588</b>	<b>\$2,706,965</b>	<b>\$2,706,965</b>

FULL TIME EQUIVALENT POSITIONS:	21.2	20.3	21.5	21.5	21.5
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METHOD OF ALLOCATION:

In general, indirect administrative and support costs were allocated across each strategy based on budget and staff size and usage of the agency's information technology resources. The allocation methodology was weighted, however, to account for higher usage of technology resources in certain areas.

**INDIRECT ADMINISTRATIVE AND SUPPORT COSTS**

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-05, Income-A.2, Age-B.3
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GOAL: 02 To efficiently manage the state's fiscal affairs

OBJECTIVE: 03 Maximize state revenue

STRATEGY: 01 Ensure that the state's assets, cash receipts and warrants are properly secured

OBJECTS OF EXPENSE:	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
1001 Salaries and Wages	\$683,424	\$669,638	\$723,241	\$723,241	\$723,241
1002 Other Personnel Costs	31,236	33,617	23,105	23,105	23,105
2001 Professional Fees and Services	151,999	201,232	79,492	78,696	78,696
2002 Fuels and Lubricants	294	294	294	294	294
2003 Consumable Supplies	8,150	23,308	23,377	23,377	23,377
2004 Utilities	33,062	38,906	40,677	40,677	40,677
2005 Travel	473	983	1,382	1,382	1,382
2006 Rent – Building	10,402	12,637	12,825	12,825	12,825
2007 Rent – Machine and Other	177,159	166,095	157,299	157,299	157,299
2009 Other Operating Expense	281,961	236,315	236,697	233,379	233,379
5000 Capital Expenditures	1,046	33,886	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$1,379,206</b>	<b>\$1,416,911</b>	<b>\$1,298,389</b>	<b>\$1,294,275</b>	<b>\$1,294,275</b>

METHOD OF FINANCING:

0001 General Revenue Fund	\$1,378,574	\$1,415,019	\$1,296,497	\$1,292,383	\$1,292,383
0666 Appropriated Receipts	591	1,892	1,892	1,892	1,892
0777 Interagency Contract Receipts	41	0	0	0	0
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$1,379,206</b>	<b>\$1,416,911</b>	<b>\$1,298,389</b>	<b>\$1,294,275</b>	<b>\$1,294,275</b>

FULL TIME EQUIVALENT POSITIONS:	10.2	9.7	10.3	10.3	10.3
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METHOD OF ALLOCATION:

In general, indirect administrative and support costs were allocated across each strategy based on budget and staff size and usage of the agency's information technology resources. The allocation methodology was weighted, however, to account for higher usage of technology resources in certain areas.

**INDIRECT ADMINISTRATIVE AND SUPPORT COSTS**

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-05, Income-A.2, Age-B.3		
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GOAL: 02 To efficiently manage the state's fiscal affairs  
 OBJECTIVE: 04 Manage a procurement system; maximize competition; provide support services  
 STRATEGY: 01 Provide statewide procurement and support services

OBJECTS OF EXPENSE:	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
1001 Salaries and Wages	\$748,572	\$748,016	\$791,171	\$791,171	\$791,171
1002 Other Personnel Costs	18,820	26,575	27,100	27,100	27,100
2001 Professional Fees and Services	630,720	260,076	272,895	272,895	272,895
2002 Fuels and Lubricants	0	0	0	0	0
2003 Consumable Supplies	125	300	300	300	300
2004 Utilities	615	656	656	656	656
2005 Travel	225	2,000	2,000	2,000	2,000
2006 Rent – Building	0	0	0	0	0
2007 Rent – Machine and Other	10,184	11,681	11,281	11,281	11,281
2009 Other Operating Expense	7,801	8,106	7,836	7,836	7,836
5000 Capital Expenditures	0	0	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$1,417,062</b>	<b>\$1,057,410</b>	<b>\$1,113,239</b>	<b>\$1,113,239</b>	<b>\$1,113,239</b>

METHOD OF FINANCING:					
0001 General Revenue Fund	\$892,749	\$549,853	\$578,884	\$578,884	\$578,884
0666 Appropriated Receipts	410,948	486,409	512,090	512,090	512,090
0777 Interagency Contract Receipts	113,365	21,148	22,265	22,265	22,265
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$1,417,062</b>	<b>\$1,057,410</b>	<b>\$1,113,239</b>	<b>\$1,113,239</b>	<b>\$1,113,239</b>

FULL TIME EQUIVALENT POSITIONS:	12.0	11.5	12.0	12.0	12.0
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METHOD OF ALLOCATION:

In general, indirect administrative and support costs were allocated across each strategy based on budget and staff size and usage of the agency's information technology resources. The allocation methodology was weighted, however, to account for higher usage of technology resources in certain areas.

**INDIRECT ADMINISTRATIVE AND SUPPORT COSTS**

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-04	Service Categories: Service-03, Income-A.2, Age-B.3		
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GOAL: 03 To expeditiously manage the receipt and disbursement of state tax revenue

OBJECTIVE: 01 Generate taxpayer refunds; return tax allocations; maintain turnaround

STRATEGY: 01 Improve tax/voucher data processing, tax collection and disbursements

OBJECTS OF EXPENSE:	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
1001 Salaries and Wages	\$5,327,875	\$5,220,371	\$5,638,495	\$5,638,495	\$5,638,495
1002 Other Personnel Costs	243,488	262,063	180,111	180,111	180,111
2001 Professional Fees and Services	1,188,017	1,572,707	621,241	615,021	615,022
2002 Fuels and Lubricants	2,285	2,285	2,285	2,285	2,285
2003 Consumable Supplies	63,522	181,000	181,558	181,558	181,558
2004 Utilities	258,374	304,052	317,895	317,895	317,895
2005 Travel	3,678	7,647	10,764	10,764	10,764
2006 Rent – Building	80,764	98,116	99,570	99,570	99,570
2007 Rent – Machine and Other	1,384,004	1,297,545	1,228,803	1,228,803	1,228,803
2009 Other Operating Expense	2,201,001	1,845,154	1,848,321	1,822,389	1,822,389
5000 Capital Expenditures	8,175	264,856	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$10,761,183</b>	<b>\$11,055,796</b>	<b>\$10,129,043</b>	<b>\$10,096,891</b>	<b>\$10,096,892</b>

METHOD OF FINANCING:

0001 General Revenue Fund	\$10,756,255	\$11,041,030	\$10,114,277	\$10,082,125	\$10,082,126
0666 Appropriated Receipts	4,613	14,766	14,766	14,766	14,766
0777 Interagency Contract Receipts	315	0	0	0	0
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$10,761,183</b>	<b>\$11,055,796</b>	<b>\$10,129,043</b>	<b>\$10,096,891</b>	<b>\$10,096,892</b>

FULL TIME EQUIVALENT POSITIONS:	79.2	75.7	80.2	80.2	80.2
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METHOD OF ALLOCATION:

In general, indirect administrative and support costs were allocated across each strategy based on budget and staff size and usage of the agency's information technology resources. The allocation methodology was weighted, however, to account for higher usage of technology resources in certain areas.

**FISCAL PROGRAMS (AGENCY 902)**





**SUMMARY OF BASE REQUEST BY STRATEGY – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2011	EST 2012	BUD 2013	REQ 2014	REQ 2015
01	Comptroller of Public Accounts – Fiscal Programs					
01	Comptroller of Public Accounts – Fiscal Programs					
01	Miscellaneous Claims	\$16,849,228	\$15,172,930	\$14,860,294	\$14,860,294	\$14,860,294
02	Reimbursement – Commitment Hearings	0	0	2,000	0	0
03	Reimbursement – Mixed Beverage Tax	142,579,702	119,714,964	126,305,843	149,456,000	157,840,000
04	Judgments and Settlements	50,000	2,500,000	UB	2,500,000	UB
05	County Taxes – University Lands	3,286,048	3,414,396	3,598,811	3,778,752	3,967,690
06	Lateral Road Fund Districts	7,300,000	7,300,000	7,300,000	7,300,000	7,300,000
07	Unclaimed Property	176,933,005	183,545,461	183,545,461	165,142,247	165,142,247
08	Advanced Tax Compliance	10,252,200	7,115,574	7,115,574	7,115,574	7,115,574
09	Subsequent CVC Claims	8,656	30,000	0	30,000	UB
10	Gross Weight/Axle Fee Distribution	7,437,164	7,500,000	7,500,000	7,500,000	7,500,000
11	Jobs and Education for Texans	15,553,400	5,000,000	0	0	0
12	Major Events Trust Fund	0	0	25,000,000	0	0
13	Reimburse General Revenue for Insurance Tax Credits	0	10,411,156	0	0	10,000,000
14	Obesity Program	0	0	2,000,000	2,000,000	0
<b>TOTAL, GOAL 01</b>		<b>\$380,249,403</b>	<b>\$361,704,481</b>	<b>\$377,227,983</b>	<b>\$359,682,867</b>	<b>\$373,725,805</b>

**SUMMARY OF BASE REQUEST BY STRATEGY – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2011	EST 2012	BUD 2013	REQ 2014	REQ 2015
02	Develop and administer programs that promote energy efficiency					
01	Maintain \$95 million balance in LoanSTAR Program					
01	Promote and manage energy programs	\$2,561,054	\$2,510,443	\$2,510,443	\$2,484,086	\$2,484,086
02	Oil Overcharge Settlement Funds	16,905,490	34,302,848	48,915,091	16,706,956	16,706,956
03	Other State Energy Program Funds	112,506,816	148,816,506	8,549,000	9,638,176	10,769,913
TOTAL, GOAL 02		\$131,973,360	\$185,629,797	\$59,974,534	\$28,829,218	\$29,960,955
TOTAL, AGENCY STRATEGY REQUEST		\$512,222,763	\$547,334,278	\$437,202,517	\$388,512,085	\$403,686,760
TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST *		\$0	\$0	\$0	\$0	\$0
GRAND TOTAL, AGENCY REQUEST		\$512,222,763	\$547,334,278	\$437,202,517	\$388,512,085	\$403,686,760
METHOD OF FINANCING:						
GENERAL REVENUE:						
0001	General Revenue Fund	\$358,539,223	\$331,812,686	\$363,089,980	\$345,414,864	\$349,487,802
TOTAL, GENERAL REVENUE		\$358,539,223	\$331,812,686	\$363,089,980	\$345,414,864	\$349,487,802
GENERAL REVENUE – DEDICATED FUNDS:						
0009	GR Dedicated – Game, Fish and Water Safety Account	\$52,303	\$2,594	\$0	\$0	\$0
0027	GR Dedicated – Coastal Protection Account	560	440	0	0	0
0036	GR Dedicated – Texas Department of Insurance Operating Fund	1,640	10,434,789	0	0	10,000,000
0064	GR Dedicated – State Parks Account	2,778	505	0	0	0
0116	GR Dedicated – Law Enforcement Officer Standards and Education Account	5,997,382	0	0	0	0
0151	GR Dedicated – Clean Air Account	48,717	13,541	0	0	0
0153	GR Dedicated – Water Resource Management Account	5,000	0	0	0	0
0469	GR Dedicated – Compensation to Victims of Crime Account	16,706	0	0	0	0
0494	GR Dedicated – Compensation to Victims of Crime Auxiliary Account	8,656	30,000	0	30,000	UB

**SUMMARY OF BASE REQUEST BY STRATEGY – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2011	EST 2012	BUD 2013	REQ 2014	REQ 2015
0549	GR Dedicated – Waste Management Account	600	0	0	0	0
0550	GR Dedicated – Hazardous and Solid Waste Remediation Fee Account	94,648	0	0	0	0
0581	GR Dedicated – Law Enforcement Management Institute Account	255	0	0	0	0
0655	GR Dedicated – Petroleum Storage Tank Remediation Fee Account	4,513	0	0	0	0
5005	GR Dedicated – Oil Overcharge Account	17,465,152	34,862,510	49,474,753	17,266,618	17,266,618
5101	GR Dedicated – Subsequent Injury Account	9,338	0	0	0	0
5111	GR Dedicated – Trauma Facility and EMS Account	0	13,856	0	0	0
5143	GR Dedicated – Jobs and Education for Texans	15,553,400	5,000,000	0	0	0
<b>TOTAL, GENERAL REVENUE – DEDICATED</b>		<b>\$39,261,648</b>	<b>\$50,358,235</b>	<b>\$49,474,753</b>	<b>\$17,296,618</b>	<b>\$27,266,618</b>
=====						
<b>FEDERAL FUNDS:</b>						
0092	Federal Disaster Fund	\$0	\$6,755	\$0	\$0	\$0
0273	Federal Health and Health Lab Funding Excess Revenue Fund	500	0	0	0	0
0369	Federal American Recovery and Reinvestment Fund	112,506,816	148,816,506	0	0	0
0555	Federal Funds	1,138,613	1,288,784	9,837,784	11,000,603	12,132,340
5026	Workforce Commission Federal Fund	3,893	1,784	0	0	0
<b>TOTAL, FEDERAL FUNDS</b>		<b>\$113,649,822</b>	<b>\$150,113,829</b>	<b>\$9,837,784</b>	<b>\$11,000,603</b>	<b>\$12,132,340</b>
=====						
<b>OTHER FUNDS:</b>						
0006	State Highway Fund	\$386,320	\$7,658,062	\$7,500,000	\$7,500,000	\$7,500,000
0044	Permanent School Fund	0	2,160	0	0	0
0057	County and Road District Highway Fund	0	7,300,000	7,300,000	7,300,000	7,300,000
0374	Texas Veterans Homes Administration Fund	10,483	985	0	0	0
0383	Veterans Housing Program, Tax Exempt Issues	5,671	0	0	0	0
0522	Veterans Land Program Administration Fund	0	1,020	0	0	0
0571	Veterans Land Board Series 1986 Refunding Fund	0	143	0	0	0

**SUMMARY OF BASE REQUEST BY STRATEGY – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2011	EST 2012	BUD 2013	REQ 2014	REQ 2015
0666	Appropriated Receipts	300,782	0	0	0	0
0860	Texas Department of Professional Engineers Operating Fund	0	200	0	0	0
0892	Texas Tomorrow Constitutional Trust Fund	4,730	197	0	0	0
0936	Unemployment Compensation Clearance Account	64,084	86,761	0	0	0
TOTAL, OTHER FUNDS		\$772,070	\$15,049,528	\$14,800,000	\$14,800,000	\$14,800,000
TOTAL, METHOD OF FINANCING		\$512,222,763	\$547,334,278	\$437,202,517	\$388,512,085	\$403,686,760

\* Rider appropriations for the historical years are included in the strategy amounts.

**SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	METHOD OF FINANCE	EXP 2011	EST 2012	BUD 2013	REQ 2014	REQ 2015
GENERAL REVENUE:						
0001	General Revenue Fund					
	REGULAR APPROPRIATIONS					
	Regular Appropriations from MOF Table	\$297,128,451	\$328,354,392	\$328,627,686	\$345,414,864	\$349,487,802
	RIDER APPROPRIATION					
	Rider # 18 Obesity Program (2012-13 GAA)	0	2,000,000	0	0	0
	Article IX, Section 18.34, Contingency for HB 51 (2012-13 GAA)	0	100,000	100,000	0	0
	TRANSFERS					
	Article IX, Section 17.13, One-Time Payments (2010-11 GAA)	(79,020,171)	0	0	0	0
	SB 2, Transfer to Agency 307 (2012-13 Biennium)	(1,000,000)	(5,000,000)	(1,000,000)	0	0
	LAPSED APPROPRIATIONS					
	Strategy A.1.2. Reimbursement – Commitment Hearings (2010-11 GAA)	(2,000)	0	0	0	0
	Strategy A.1.3. Underage Tobacco Program (2010-11 GAA)	(181,267)	0	0	0	0
	Strategy A.1.4. Judgments/Settlements (2010-11 GAA)	(2,235,000)	0	0	0	0
	Strategy A.1.8. Advanced Tax Compliance/Debt Collection (2010-11 GAA)	(407,575)	0	0	0	0
	Strategy A.1.10. Gross Weight/Axle Fee (2010-11 GAA)	(62,836)	0	0	0	0
	UNEXPENDED BALANCES AUTHORITY					
	Strategy A.1.2. Reimbursement – Commitment Hearings (2010-11 GAA)	2,000	0	0	0	0
	Strategy A.1.4. Judgments and Settlements (2010-11 GAA)	2,235,000	0	0	0	0
	Article IX, Section 17.13, One-Time Payments (2010-11 GAA)	79,020,171	0	0	0	0
	Article, IX, Section 17.58, Contingency for SB 1515 (2010-11 GAA)	25,000,000	0	0	0	0
	Rider # 15 Unexpended Balances: Major Events Trust Fund (2012-13 GAA)	(25,000,000)	25,000,000	0	0	0
	Rider # 15 Unexpended Balances: Major Events Trust Fund (2012-13 GAA)	0	(25,000,000)	25,000,000	0	0

**SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	METHOD OF FINANCE	EXP 2011	EST 2012	BUD 2013	REQ 2014	REQ 2015
GENERAL REVENUE:						
0001	General Revenue Fund					
	UNEXPENDED BALANCES AUTHORITY					
	Rider # 18 Obesity Program (2012-13 GAA)	0	(2,000,000)	2,000,000	0	0
	Strategy A.1.2. Reimbursement – Commitment Hearings (2012-13 GAA)	0	(2,000)	2,000	0	0
	BASE ADJUSTMENT					
	Strategy A.1.1. Miscellaneous Claims (2010-11 GAA)	13,216,489	0	0	0	0
	Strategy A.1.3. Mixed Beverage Tax (2010-11 GAA)	1,826,587	0	0	0	0
	Strategy A.1.5. County Taxes – University Lands (2010-11 GAA)	86,369	0	0	0	0
	Strategy A.1.7. Unclaimed Property (2010-11 GAA)	47,933,005	0	0	0	0
	Strategy A.1.1. Miscellaneous Claims (2012-13 GAA)	0	8,360,294	8,360,294	0	0
TOTAL, General Revenue Fund		\$358,539,223	\$331,812,686	\$363,089,980	\$345,414,864	\$349,487,802
=====						
GENERAL REVENUE FUND – DEDICATED:						
0009	GR Dedicated – Game, Fish and Water Safety Account, No. 0009					
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2010-11 GAA)	\$2,303	\$0	\$0	\$0	\$0
	Rider # 4, Appropriation, Judgments/Settlements (2010-11 GAA)	50,000	0	0	0	0
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2012-13 GAA)	0	2,594	0	0	0
TOTAL, GR Dedicated – Game, Fish and Water Safety Account, No. 0009		\$52,303	\$2,594	\$0	\$0	\$0
=====						

**SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	METHOD OF FINANCE	EXP 2011	EST 2012	BUD 2013	REQ 2014	REQ 2015
GENERAL REVENUE FUND – DEDICATED:						
0027	GR Dedicated – Coastal Protection Account, No. 0027					
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2010-11 GAA)	\$560	\$0	\$0	\$0	\$0
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2012-13 GAA)	0	440	0	0	0
TOTAL, GR Dedicated – Coastal Protection Account, No. 0027		\$560	\$440	\$0	\$0	\$0
=====						
0036	GR Dedicated – Texas Department of Insurance Operating Fund, No. 0036					
	REGULAR APPROPRIATIONS					
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$0	\$10,000,000
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2010-11 GAA)	\$1,640	\$0	\$0	\$0	\$0
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2012-13 GAA)	0	23,633	0	0	0
	Rider # 17, Reimburse GR for Insurance Tax Credits (2012-13 GAA)	0	10,000,000	10,000,000	0	0
	BASE ADJUSTMENT					
	Rider # 17, Reimburse GR for Insurance Tax Credits (2012-13 GAA)	0	411,156	(10,000,000)	0	0
TOTAL, GR Dedicated – Texas Department of Insurance Operating Fund, No. 0036		\$1,640	\$10,434,789	\$0	\$0	\$10,000,000
=====						
0064	GR Dedicated – State Parks Account, No. 0064					
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2010-11 GAA)	\$2,778	\$0	\$0	\$0	\$0
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2012-13 GAA)	0	505	0	0	0
TOTAL, GR Dedicated – State Parks Account, No. 0064		\$2,778	\$505	\$0	\$0	\$0
=====						

**SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	METHOD OF FINANCE	EXP 2011	EST 2012	BUD 2013	REQ 2014	REQ 2015
GENERAL REVENUE FUND – DEDICATED:						
0116	GR Dedicated – Law Enforcement Officer Standards Account, No. 0116					
	REGULAR APPROPRIATIONS					
	Regular Appropriations from MOF Table	\$6,000,000	\$0	\$0	\$0	\$0
	LAPSED APPROPRIATIONS					
	Strategy A.1.3. Local Continuing Education Grants (2010-11 GAA)	(2,618)	0	0	0	0
TOTAL, GR Dedicated – Law Enforcement Officer Standards Account, No. 0116		\$5,997,382	\$0	\$0	\$0	\$0
=====						
0151	GR Dedicated – Clean Air Account, No. 0151					
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2010-11 GAA)	\$48,717	\$0	\$0	\$0	\$0
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2012-13 GAA)	0	13,541	0	0	0
TOTAL, GR Dedicated – Clean Air Account, No. 0151		\$48,717	\$13,541	\$0	\$0	\$0
=====						
0153	GR Dedicated – Water Resource Management Account, No. 0153					
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2010-11 GAA)	\$5,000	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – Water Resource Management Account, No. 0153		\$5,000	\$0	\$0	\$0	\$0
=====						
0469	GR Dedicated – Compensation to Victims of Crime Account, No. 0469					
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2010-11 GAA)	\$16,706	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – Compensation to Victims of Crime Account, No. 0469		\$16,706	\$0	\$0	\$0	\$0
=====						



**SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	METHOD OF FINANCE	EXP 2011	EST 2012	BUD 2013	REQ 2014	REQ 2015
GENERAL REVENUE FUND – DEDICATED:						
0494	GR Dedicated – Compensation to Victims of Crime Auxiliary Account, No. 0494					
	REGULAR APPROPRIATIONS					
	Regular Appropriations from MOF Table	\$0	\$30,000	\$0	\$30,000	UB
	BASE ADJUSTMENT					
	Strategy A.1.9. Subsequent CVC Claims	8,656	0	0	0	0
TOTAL, GR Dedicated – Compensation to Victims of Crime Auxiliary Account, No. 0494		\$8,656	\$30,000	\$0	\$30,000	UB
=====						
0549	GR Dedicated – Waste Management Account, No. 0549					
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2010-11 GAA)	\$600	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – Waste Management Account, No. 0549		\$600	\$0	\$0	\$0	\$0
=====						
0550	GR Dedicated – Hazardous and Solid Waste Remediation Fee Account, No. 0550					
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2010-11 GAA)	\$94,648	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – Hazardous and Solid Waste Remediation Fee Account, No. 0550		\$94,648	\$0	\$0	\$0	\$0
=====						
0581	GR Dedicated – Law Enforcement Management Institute Account, No. 0581					
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2010-11 GAA)	\$255	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – Law Enforcement Management Institute Account, No. 0581		\$255	\$0	\$0	\$0	\$0
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**SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	METHOD OF FINANCE	EXP 2011	EST 2012	BUD 2013	REQ 2014	REQ 2015
GENERAL REVENUE FUND – DEDICATED:						
0655	GR Dedicated – Petroleum Storage Tank Remediation Account, No. 0655					
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2010-11 GAA)	\$4,513	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – Petroleum Storage Tank Remediation Account, No. 0655		\$4,513	\$0	\$0	\$0	\$0
=====						
5005	GR Dedicated – Oil Overcharge Account, No. 5005					
	REGULAR APPROPRIATIONS					
	Regular Appropriations from MOF Table	\$13,822,981	\$75,111,292	\$14,645,292	\$17,266,618	\$17,266,618
	UNEXPENDED BALANCES AUTHORITY					
	Rider # 10, Oil Overcharge Funds Revised Estimate, UB In (2010-11 GAA)	56,899,231	0	0	0	0
	Rider # 10, Oil Overcharge Funds Revised Estimate, UB Out (2012-13 GAA)	(56,725,665)	0	0	0	0
	Rider # 10, Oil Overcharge Funds Revised Estimate, UB Out (2012-13 GAA)	0	(35,389,123)	34,829,461	0	0
	BASE ADJUSTMENT					
	Strategy B.1.2. Oil Overcharge Funds (2010-11 GAA)	3,468,605	0	0	0	0
	Strategy B.1.2. Oil Overcharge Funds (2012-13 GAA)	0	(4,859,659)	0	0	0
TOTAL, GR Dedicated – Oil Overcharge Account, No. 5005		\$17,465,152	\$34,862,510	\$49,474,753	\$17,266,618	\$17,266,618
=====						
5101	GR Dedicated – Subsequent Injury Account, No. 5101					
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2010-11 GAA)	\$9,338	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – Subsequent Injury Account, No. 5101		\$9,338	\$0	\$0	\$0	\$0
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**SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	METHOD OF FINANCE	EXP 2011	EST 2012	BUD 2013	REQ 2014	REQ 2015
GENERAL REVENUE FUND – DEDICATED:						
5111	GR Dedicated – Trauma Facility and EMS Account, No. 5111					
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2012-13 GAA)	\$0	\$13,856	\$0	\$0	\$0
TOTAL, GR Dedicated – Trauma Facility and EMS Account, No. 5111		\$0	\$13,856	\$0	\$0	\$0
=====						
5143	GR Dedicated – Jobs and Education for Texans Account, No. 5143					
	SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS					
	SB 2, Section 26, Appropriation: Jobs/Educ. for Texans (2012-13 Biennium)	(\$5,000,000)	\$5,000,000	\$0	\$0	\$0
	UNEXPENDED BALANCES AUTHORITY					
	Article IX, Section 17.47, Transfer GR to GR-D Fund # 5143 (2010-11 GAA)	20,553,400	0	0	0	0
TOTAL, GR Dedicated – Jobs and Education for Texans Account, No. 5143		\$15,553,400	\$5,000,000	\$0	\$0	\$0
=====						
TOTAL, General Revenue Fund – Dedicated		\$39,261,648	\$50,358,235	\$49,474,753	\$17,296,618	\$27,266,618
=====						
TOTAL, General Revenue and General Revenue – Dedicated Funds		\$397,800,871	\$382,170,921	\$412,564,733	\$362,711,482	\$376,754,420
=====						
FEDERAL FUNDS:						
0092	Federal Disaster Fund, No. 0092					
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2012-13 GAA)	\$0	\$6,755	\$0	\$0	\$0
TOTAL, Federal Disaster Fund, No. 0092		\$0	\$6,755	\$0	\$0	\$0
=====						
0273	Federal Health and Health Lab Funding Excess Revenue Fund, No. 0273					
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2010-11 GAA)	\$500	\$0	\$0	\$0	\$0
TOTAL, Federal Health and Health Lab Funding Excess Revenue Fund, No. 0273		\$500	\$0	\$0	\$0	\$0
=====						

**SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	METHOD OF FINANCE	EXP 2011	EST 2012	BUD 2013	REQ 2014	REQ 2015
<b>FEDERAL FUNDS:</b>						
0369	Federal American Recovery and Reinvestment Fund, No. 0369					
	REGULAR APPROPRIATIONS					
	Regular Appropriations from MOF Table	\$0	\$823,842	\$0	\$0	\$0
	RIDER APPROPRIATION					
	Article XII, Section 4, Unexpended Balances (2010-11 GAA)	261,323,322	0	0	0	0
	Article IX, Section 8.02(j), Federal Funds/Block Grants (2012-13 GAA)	(148,816,506)	147,992,664	0	0	0
<b>TOTAL, Federal American Recovery and Reinvestment Fund, No. 0369</b>		<b>\$112,506,816</b>	<b>\$148,816,506</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
=====						
0555	Federal Funds					
	REGULAR APPROPRIATIONS					
	Regular Appropriations from MOF Table	\$1,641,366	\$1,288,784	\$1,288,784	\$11,000,603	\$12,132,340
	BASE ADJUSTMENT					
	Strategy B.1.1. Energy Office (2010-11 GAA)	(502,753)	0	0	0	0
	Article IX, Section 8.02 Federal Funds/Block Grants (2012-13 GAA)	0	0	8,549,000		
<b>TOTAL, Federal Funds</b>		<b>\$1,138,613</b>	<b>\$1,288,784</b>	<b>\$9,837,784</b>	<b>\$11,000,603</b>	<b>\$12,132,340</b>
=====						
5026	Workforce Commission Federal Account, No. 5026					
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2010-11 GAA)	\$3,893	\$0	\$0	\$0	\$0
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2012-13 GAA)	0	1,784	0	0	0
<b>TOTAL, Workforce Commission Federal Account, No. 5026</b>		<b>\$3,893</b>	<b>\$1,784</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
=====						
<b>TOTAL, Federal Funds</b>		<b>\$113,649,822</b>	<b>\$150,113,829</b>	<b>\$9,837,784</b>	<b>\$11,000,603</b>	<b>\$12,132,340</b>
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**SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	METHOD OF FINANCE	EXP 2011	EST 2012	BUD 2013	REQ 2014	REQ 2015
OTHER FUNDS:						
0006	State Highway Fund, No. 0006					
	REGULAR APPROPRIATIONS					
	Regular Appropriations from MOF Table	\$0	\$7,500,000	\$7,500,000	\$7,500,000	\$7,500,000
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2010-11 GAA)	386,320	0	0	0	0
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2012-13 GAA)	0	158,062	0	0	0
TOTAL, State Highway Fund, No. 0006		\$386,320	\$7,658,062	\$7,500,000	\$7,500,000	\$7,500,000
=====						
0044	Permanent School Fund, No. 0044					
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2012-13 GAA)	\$0	\$2,160	\$0	\$0	\$0
TOTAL, Permanent School Fund, No. 0044		\$0	\$2,160	\$0	\$0	\$0
=====						
0057	County and Road District Highway Fund, No. 0057					
	REGULAR APPROPRIATIONS					
	Regular Appropriations from MOF Table	\$0	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000
TOTAL, County and Road District Highway Fund, No. 0057		\$0	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000
=====						
0374	Texas Veterans Homes Administration Fund, No. 0374					
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2010-11 GAA)	\$10,483	\$0	\$0	\$0	\$0
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2012-13 GAA)	0	985	0	0	0
TOTAL, Texas Veterans Homes Administration Fund, No. 0374		\$10,483	\$985	\$0	\$0	\$0
=====						

**SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	METHOD OF FINANCE	EXP 2011	EST 2012	BUD 2013	REQ 2014	REQ 2015
OTHER FUNDS:						
0383	Veterans Housing Program, Tax Exempt Issues					
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2010-11 GAA)	\$5,671	\$0	\$0	\$0	\$0
TOTAL, Veterans Housing Program, Tax Exempt Issues, No. 0383		\$5,671	\$0	\$0	\$0	\$0
=====						
0522	Veterans Land Program Administration Fund, No. 0522					
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2012-13 GAA)	\$0	\$1,020	\$0	\$0	\$0
TOTAL, Veterans Land Program Administration Fund, No. 0522		\$0	\$1,020	\$0	\$0	\$0
=====						
0571	Veterans Land Board Series 1986 Refunding Fund, No. 0571					
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2012-13 GAA)	\$0	\$143	\$0	\$0	\$0
TOTAL, Veterans Land Board Series 1986 Refunding Fund, No. 0571		\$0	\$143	\$0	\$0	\$0
=====						
0666	Appropriated Receipts					
	RIDER APPROPRIATION					
	Article IX, Section 8.03(a), Reimbursements and Payments (2010-11 GAA)	\$300,782	\$0	\$0	\$0	\$0
TOTAL, Appropriated Receipts		\$300,782	\$0	\$0	\$0	\$0
=====						
0860	Texas Department of Professional Engineers Operating Fund, No. 0860					
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2012-13 GAA)	\$0	\$200	\$0	\$0	\$0
TOTAL, Texas Department of Professional Engineers Operating Fund, No. 0860		\$0	\$200	\$0	\$0	\$0
=====						

**SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	METHOD OF FINANCE	EXP 2011	EST 2012	BUD 2013	REQ 2014	REQ 2015
OTHER FUNDS:						
0892 Texas Tomorrow Constitutional Trust Fund, No. 0892						
RIDER APPROPRIATION						
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2010-11 GAA)	\$4,730	\$0	\$0	\$0	\$0
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2012-13 GAA)	\$0	\$197	\$0	\$0	\$0
TOTAL, Texas Tomorrow Constitutional Trust Fund, No. 0892		\$4,730	\$197	\$0	\$0	\$0
=====						
0936 Unemployment Compensation Clearance Account, No. 0936						
RIDER APPROPRIATION						
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2010-11 GAA)	\$64,084	\$0	\$0	\$0	\$0
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2012-13 GAA)	0	86,761	0	0	0
TOTAL, Unemployment Compensation Clearance Account, No. 0936		\$64,084	\$86,761	\$0	\$0	\$0
=====						
TOTAL, Other Funds		\$772,070	\$15,049,528	\$14,800,000	\$14,800,000	\$14,800,000
=====						
GRAND TOTAL		\$512,222,763	\$547,334,278	\$437,202,517	\$388,512,085	\$403,686,760
=====						
FULL TIME EQUIVALENT POSITIONS						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table	25.0	25.0	25.0	25.0	25.0
AVERAGE NUMBER BELOW CAP						
	Vacancies	(3.8)	(5.3)	0.0	0.0	0.0
TOTAL ADJUSTED FTES		21.2	19.7	25.0	25.0	25.0
=====						
NUMBER OF 100% FEDERALLY FUNDED FTES		18.1	17.3	18.3	19.0	19.0

**SUMMARY OF BASE REQUEST BY OBJECT OF EXPENSE – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	DESCRIPTION	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
1001	Salaries and Wages	\$1,458,481	\$1,326,007	\$982,600	\$982,600	\$982,600
1002	Other Personnel Costs	172,755	178,208	146,790	146,790	146,790
2001	Professional Fees and Services	10,710,533	7,941,167	6,051,631	6,051,631	6,051,631
2003	Consumable Supplies	9,663	825	825	825	825
2004	Utilities	269,959	274,182	275,598	275,598	275,598
2005	Travel	25,303	26,822	26,164	26,164	26,164
2006	Rent – Building	1,152	572	0	0	0
2007	Rent – Machine and Other	24,966	21,247	16,130	16,130	16,130
2009	Other Operating Expense	215,184,657	203,138,591	199,957,162	184,055,591	181,525,591
3001	Client Services	1,135,321	941,450	930,382	930,382	930,382
4000	Grants	282,645,893	333,485,207	228,815,235	196,026,374	213,731,049
5000	Capital Expenditures	584,080	0	0	0	0
<b>AGENCY TOTAL</b>		<b>\$512,222,763</b>	<b>\$547,334,278</b>	<b>\$437,202,517</b>	<b>\$388,512,085</b>	<b>\$403,686,760</b>



**SUMMARY OF BASE REQUEST OBJECTIVE OUTCOMES – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / OUTCOME	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
02	To develop and administer programs that promote energy efficiency					
01	Maintain \$95 million balance in LoanSTAR Program					
01	Energy Dollars Saved as a Percent of Energy Expenditures (K)	21.0%	21.0%	21.0%	21.0%	21.0%
02	Energy Dollars Saved by LoanSTAR Projects (Millions) (K)	\$32.2	\$30.0	\$30.0	\$30.0	\$30.0

**SUMMARY OF TOTAL REQUEST BY STRATEGY – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / STRATEGY	BL 2014	BL 2015	EXCP 2014	EXCP 2015	TTL 2014	TTL 2015
01 Comptroller of Public Accounts – Fiscal Programs							
01 Comptroller of Public Accounts – Fiscal Programs							
01	Miscellaneous Claims	\$14,860,294	\$14,860,294	\$0	\$0	\$14,860,294	\$14,860,294
02	Reimbursement – Commitment Hearings	0	0	0	0	0	0
03	Reimbursement – Mixed Beverage Tax	149,456,000	157,840,000	0	0	149,456,000	157,840,000
04	Judgments and Settlements	2,500,000	UB	0	0	2,500,000	UB
05	County Taxes – University Lands	3,778,752	3,967,690	0	0	3,778,752	3,967,690
06	Lateral Road Fund Districts	7,300,000	7,300,000	0	0	7,300,000	7,300,000
07	Unclaimed Property	165,142,247	165,142,247	0	0	165,142,247	165,142,247
08	Advanced Tax Compliance	7,115,574	7,115,574	0	0	7,115,574	7,115,574
09	Subsequent CVC Claims	30,000	UB	0	0	30,000	UB
10	Gross Weight/Axle Fee Distribution	7,500,000	7,500,000	0	0	7,500,000	7,500,000
11	Jobs and Education for Texans	0	0	0	0	0	0
12	Major Events Trust Fund	0	0	0	0	0	0
13	Reimburse General Revenue for Insurance Tax Credits	0	10,000,000	0	0	0	10,000,000
14	Obesity Program	2,000,000	0	0	0	2,000,000	0
<b>TOTAL, GOAL 01</b>		<b>\$359,682,867</b>	<b>\$373,725,805</b>	<b>\$0</b>	<b>\$0</b>	<b>\$359,682,867</b>	<b>\$373,725,805</b>
=====							
02 Develop and administer programs that promote energy efficiency							
01 Maintain \$95 million balance in LoanSTAR Program							
01	Energy Office	\$2,484,086	\$2,484,086	\$0	\$0	\$2,484,086	\$2,484,086
02	Oil Overcharge Settlement Funds	16,706,956	16,706,956	0	0	16,706,956	16,706,956
03	Other Energy Program Funds	9,638,176	10,769,913	0	0	9,638,176	10,769,913
<b>TOTAL, GOAL 02</b>		<b>\$28,829,218</b>	<b>\$29,960,955</b>	<b>\$0</b>	<b>\$</b>	<b>\$28,829,218</b>	<b>\$29,960,955</b>
=====							

**SUMMARY OF TOTAL REQUEST BY STRATEGY – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / STRATEGY	BL 2014	BL 2015	EXCP 2014	EXCP 2015	TTL 2014	TTL 2015
<hr/>							
	TOTAL, AGENCY STRATEGY REQUEST	\$388,512,085	\$403,686,760	\$0	\$0	\$388,512,085	\$403,686,760
<hr/>							
	TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST	\$0	\$0	\$0	\$0	\$0	\$0
<hr/>							
	GRAND TOTAL, AGENCY REQUEST	\$388,512,085	\$403,686,760	\$0	\$0	\$388,512,085	\$403,686,760
<hr/>							
METHOD OF FINANCING:							
GENERAL REVENUE:							
	0001 General Revenue Fund	\$345,414,864	\$349,487,802	\$0	\$0	\$345,414,864	\$349,487,802
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	TOTAL, GENERAL REVENUE	\$345,414,864	\$349,487,802	\$0	\$0	\$345,414,864	\$349,487,802
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GENERAL REVENUE – DEDICATED FUNDS:							
	0036 GR Dedicated – Texas Department of Insurance Operating Fund	\$0	\$10,000,000	\$0	\$0	\$0	\$10,000,000
	0494 GR Dedicated – Compensation to Victims of Crime Auxiliary	30,000	UB	0	0	30,000	UB
	5005 GR Dedicated – Oil Overcharge Settlement	17,266,618	17,266,618	0	0	17,266,618	17,266,618
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	TOTAL, GENERAL REVENUE – DEDICATED	\$17,296,618	\$27,266,618	\$0	\$0	\$17,296,618	\$27,266,618
<hr/>							
FEDERAL FUNDS:							
	0555 Federal Funds	\$11,000,603	\$12,132,340	\$0	\$0	\$11,000,603	\$12,132,340
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	TOTAL, FEDERAL FUNDS	\$11,000,603	\$12,132,340	\$0	\$0	\$11,000,603	\$12,132,340
<hr/>							
OTHER FUNDS:							
	0006 State Highway Fund	\$7,500,000	\$7,500,000	\$0	\$0	\$7,500,000	\$7,500,000
	0057 County and Road District Highway Fund	7,300,000	7,300,000	0	0	7,300,000	7,300,000
<hr/>							
	TOTAL, OTHER FUNDS	\$14,800,000	\$14,800,000	\$0	\$0	\$14,800,000	\$14,800,000
<hr/>							
	TOTAL, METHOD OF FINANCING	\$388,512,085	\$403,686,760	\$0	\$0	\$388,512,085	\$403,686,760
<hr/>							
	FULL TIME EQUIVALENT POSITIONS:	25.0	25.0	0.0	0.0	25.0	25.0

**SUMMARY OF TOTAL REQUEST OBJECTIVE OUTCOMES – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / OUTCOME	BL 2014	BL 2015	EXCP 2014	EXCP 2015	TTL 2014	TTL 2015
02	To develop and administer programs that promote energy efficiency						
01	Maintain \$95 million balance in LoanSTAR Program						
01	Energy Dollars Saved as a Percent of Energy Expenditures (K)	21.0%	21.0%	0.0%	0.0%	21.0%	21.0%
02	Energy Dollars Saved by LoanSTAR Projects (Millions) (K)	\$30.0	\$30.0	\$0.0	\$0.0	\$30.0	\$30.0

**STRATEGY REQUEST - FISCAL PROGRAMS**

Agency Code: 902    Agency Name: Comptroller of Public Accounts		Statewide Goal/Benchmark: 08-00		Service Categories Service-05, Income-A.2, Age-B.3		
GOAL:	01 Comptroller of Public Accounts					
OBJECTIVE:	01 Comptroller of Public Accounts					
STRATEGY:	01 Miscellaneous Claims					
CODE	DESCRIPTION	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
OBJECTS OF EXPENSE:						
	2009 Other Operating Expense	\$16,849,228	\$15,172,930	\$14,860,294	\$14,860,294	\$14,860,294
TOTAL, OBJECTS OF EXPENSE		<u>\$16,849,228</u>	<u>\$15,172,930</u>	<u>\$14,860,294</u>	<u>\$14,860,294</u>	<u>\$14,860,294</u>
METHOD OF FINANCING:						
	0001 General Revenue Fund	\$16,186,489	\$14,860,294	\$14,860,294	\$14,860,294	\$14,860,294
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE)		<u>\$16,186,489</u>	<u>\$14,860,294</u>	<u>\$14,860,294</u>	<u>\$14,860,294</u>	<u>\$14,860,294</u>
METHOD OF FINANCING:						
	0009 GR Dedicated - Game, Fish and Water Safety Account	\$2,303	\$2,594	\$0	\$0	\$0
	0027 GR Dedicated - Coastal Protection Account	560	440	0	0	0
	0036 GR Dedicated - Texas Department of Insurance Operating Fund	1,640	23,633	0	0	0
	0064 GR Dedicated - State Parks Account	2,778	505	0	0	0
	0151 GR Dedicated - Clean Air Account	48,717	13,541	0	0	0
	0153 GR Dedicated - Water Resource Management Account	5,000	0	0	0	0
	0469 GR Dedicated - Compensation to Victims of Crime Account	16,706	0	0	0	0
	0549 GR Dedicated - Waste Management Account	600	0	0	0	0
	0550 GR Dedicated - Hazardous and Solid Waste Remediation Fee Account	94,648	0	0	0	0
	0581 GR Dedicated - Law Enforcement Management Institute Account	255	0	0	0	0
	0655 GR Dedicated - Petroleum Storage Tank Remediation Account	4,513	0	0	0	0
	5101 GR Dedicated - Subsequent Injury Account	9,338	0	0	0	0
	5111 GR Dedicated - Trauma Facility and EMS Account	0	13,856	0	0	0
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE - DEDICATED)		<u>\$187,058</u>	<u>\$54,569</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

## STRATEGY REQUEST - FISCAL PROGRAMS

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
METHOD OF FINANCING:					
0092 Federal Disaster Fund	\$0	\$6,755	\$0	\$0	\$0
0273 Federal Health and Health Lab Funding Excess Revenue Fund Account	500	0	0	0	0
5026 Workforce Commission Federal Account	3,893	1,784	0	0	0
<b>SUBTOTAL, METHOD OF FINANCING (FEDERAL FUNDS)</b>	<b>\$4,393</b>	<b>\$8,539</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
METHOD OF FINANCING:					
0006 State Highway Fund	\$386,320	\$158,062	\$0	\$0	\$0
0044 Permanent School Fund	0	2,160	0	0	0
0374 Texas Veterans Homes Administration Fund	10,483	985	0	0	0
0383 Veterans Housing Program, Tax-Exempt Issues Fund	5,671	0	0	0	0
0522 Veterans Land Program Administration Fund	0	1,020	0	0	0
0571 Veterans Land Board Series 1986 Refunding Fund	0	143	0	0	0
0860 Texas Department of Professional Engineers Operating Fund	0	200	0	0	0
0892 Texas Tomorrow Constitutional Trust Fund	4,730	197	0	0	0
0936 Unemployment Compensation Clearance Account	64,084	86,761	0	0	0
<b>SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)</b>	<b>\$471,288</b>	<b>\$249,528</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$16,849,228</b>	<b>\$15,172,930</b>	<b>\$14,860,294</b>	<b>\$14,860,294</b>	<b>\$14,860,294</b>

FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0
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### STRATEGY DESCRIPTION AND JUSTIFICATION:

To complete the payment of state funds allocated for the Small Claims Program for which an appropriation does not otherwise exist or for which the appropriation has lapsed in a timely manner pursuant to VTCA, Government Code, Section 403.074, and for individuals wrongfully imprisoned by the state of Texas to entitled recipients pursuant to VTCA, Civil Practice and Remedies Code, Section 103.051. Estimated.

### EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Expenditures in this strategy are driven by citizens' claims against the state. Amounts include wrongful imprisonment claims authorized by the 79th Legislature.

## STRATEGY REQUEST - FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories Service-07, Income-A.2, Age-B.3
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GOAL: 01 Comptroller of Public Accounts

OBJECTIVE: 01 Comptroller of Public Accounts

STRATEGY: 02 Reimbursement - Commitment Hearings

CODE	DESCRIPTION	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
OBJECTS OF EXPENSE:						
	2009 Other Operating Expense	\$0	\$0	\$2,000	\$0	\$0
TOTAL, OBJECTS OF EXPENSE		\$0	\$0	\$2,000	\$0	\$0
METHOD OF FINANCING:						
	0001 General Revenue Fund	\$0	\$0	\$2,000	\$0	\$0
TOTAL, METHOD OF FINANCING		\$0	\$0	\$2,000	\$0	\$0
FULL TIME EQUIVALENT POSITIONS:		0	0	0	0	0

**STRATEGY DESCRIPTION AND JUSTIFICATION:**

For reimbursement of counties for the cost of commitment hearings required by the Persons with Mental Retardation Act, Chapters 591-595, 597, VTCA, Health and Safety Code.

**EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:**

Expenditures in this strategy are driven by claims made by counties for the reimbursement of commitment hearings.

**STRATEGY REQUEST - FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories Service-07, Income-A.2, Age-B.3		
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GOAL: 01 Comptroller of Public Accounts  
 OBJECTIVE: 01 Comptroller of Public Accounts  
 STRATEGY: 03 Reimbursement - Mixed Beverage Tax

CODE	DESCRIPTION	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
OBJECTS OF EXPENSE:						
4000	Grants	\$142,579,702	\$119,714,964	\$126,305,843	\$149,456,000	\$157,840,000
TOTAL, OBJECTS OF EXPENSE		<u>\$142,579,702</u>	<u>\$119,714,964</u>	<u>\$126,305,843</u>	<u>\$149,456,000</u>	<u>\$157,840,000</u>

METHOD OF FINANCING:						
0001	General Revenue Fund	\$136,582,320	\$119,714,964	\$126,305,843	\$149,456,000	\$157,840,000
SUBTOTAL, METHOD OF FINANCING		<u>\$136,582,320</u>	<u>\$119,714,964</u>	<u>\$126,305,843</u>	<u>\$149,456,000</u>	<u>\$157,840,000</u>

METHOD OF FINANCING:						
0116	GR Dedicated - Law Enforcement Officer Standards and Education Account	\$5,997,382	\$0	\$0	\$0	\$0
SUBTOTAL, METHOD OF FINANCING		<u>\$5,997,382</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL, METHOD OF FINANCING		<u>\$142,579,702</u>	<u>\$119,714,964</u>	<u>\$126,305,843</u>	<u>\$149,456,000</u>	<u>\$157,840,000</u>

FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0
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STRATEGY DESCRIPTION AND JUSTIFICATION:

For reimbursement of taxes received as authorized by Texas Tax Code Annotated, Section 183.051(b). Payments to each eligible county and incorporated municipality shall be equal to 10.7143 percent of receipts from permittees within the county or incorporated municipality during the quarter. Estimated.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Expenditures in this strategy are driven by collected receipts within the counties or incorporated municipalities. For historical purposes, fiscal 2011 expenditures include payments related to the underage tobacco program (\$1,818,733) and the continuing education grant program (\$5,997,382). The programs were not funded by the 82nd Legislature for the fiscal 2012-13 biennium and the strategies related to those programs were eliminated.



## STRATEGY REQUEST - FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories Service-05, Income-A.2, Age-B.3
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GOAL: 01 Comptroller of Public Accounts

OBJECTIVE: 01 Comptroller of Public Accounts

STRATEGY: 04 Judgments and Settlements

CODE	DESCRIPTION	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
OBJECTS OF EXPENSE:						
	2009 Other Operating Expense	\$50,000	\$2,500,000	UB	\$2,500,000	UB
TOTAL, OBJECTS OF EXPENSE		\$50,000	\$2,500,000	UB	\$2,500,000	UB
METHOD OF FINANCING:						
	0001 General Revenue Fund	\$0	\$2,500,000	UB	\$2,500,000	UB
SUBTOTAL, METHOD OF FINANCING		\$0	\$2,500,000	UB	\$2,500,000	UB
METHOD OF FINANCING:						
	0009 GR Dedicated - Game, Fish and Water Safety Account	\$50,000	\$0	\$0	\$0	\$0
SUBTOTAL, METHOD OF FINANCING		\$50,000	\$0	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING		\$50,000	\$2,500,000	UB	\$2,500,000	UB
FULL TIME EQUIVALENT POSITIONS:		0	0	0	0	0

**STRATEGY DESCRIPTION AND JUSTIFICATION:**

(1) Payments for settlements and judgments for claims against state agencies payable under Chapters 101 and 104, Civil Practice and Remedies Code, including indemnification for criminal prosecutions and Federal Court judgments and settlements, shall be paid from special or local funds of the agency or institution to the extent available, and then from General Revenue. The Comptroller's office shall maintain records of General Revenue paid and require reimbursement from agencies as special or local funds become available. (2) Payments shall be made for eligible medical malpractice claims in conformance with Chapter 59, Education Code. (3) All claims shall be prepared, verified and signed by the Attorney General's Office.

**EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:**

Expenditures in this strategy are driven by settlements and judgments for claims against state agencies.

## STRATEGY REQUEST - FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories Service-07, Income-A.2, Age-B.3		
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GOAL: 01 Comptroller of Public Accounts

OBJECTIVE: 01 Comptroller of Public Accounts

STRATEGY: 05 County Taxes - University Lands

CODE	DESCRIPTION	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
OBJECTS OF EXPENSE:						
4000	Grants	\$3,286,048	\$3,414,396	\$3,598,811	\$3,778,752	\$3,967,690
TOTAL, OBJECTS OF EXPENSE		\$3,286,048	\$3,414,396	\$3,598,811	\$3,778,752	\$3,967,690

METHOD OF FINANCING:						
0001	General Revenue Fund	\$3,286,048	\$3,414,396	\$3,598,811	\$3,778,752	\$3,967,690
TOTAL, METHOD OF FINANCING		\$3,286,048	\$3,414,396	\$3,598,811	\$3,778,752	\$3,967,690

FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0
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**STRATEGY DESCRIPTION AND JUSTIFICATION:**

For payment of taxes, for county purposes only, to counties in which are located endowment lands set aside to The University of Texas by the Constitution and the Act of 1883. Estimated.

**EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:**

Expenditures in this strategy are driven by tax payments to counties.

## STRATEGY REQUEST - FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories Service-07, Income-A.2, Age-B.3		
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GOAL: 01 Comptroller of Public Accounts

OBJECTIVE: 01 Comptroller of Public Accounts

STRATEGY: 06 Lateral Road Fund Districts

CODE	DESCRIPTION	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
OBJECTS OF EXPENSE:						
4000	Grants	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000
TOTAL, OBJECTS OF EXPENSE		\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000

METHOD OF FINANCING:

0001	General Revenue Fund	\$7,300,000	\$0	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING		\$7,300,000	\$0	\$0	\$0	\$0

METHOD OF FINANCING:

0057	County and Road District Highway Fund	\$0	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000
SUBTOTAL, METHOD OF FINANCING		\$0	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000
TOTAL, METHOD OF FINANCING		\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000

FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0
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STRATEGY DESCRIPTION AND JUSTIFICATION:

For distribution of payments to counties pursuant to Texas Constitution, Article VIII, Section 7-a and Texas Transportation Code, Section 256.002, to construct and maintain county roads.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Expenditures in this strategy are driven by county allocations for construction and maintenance costs.

**STRATEGY REQUEST - FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories Service-05, Income-A.2, Age-B.3		
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GOAL: 01 Comptroller of Public Accounts  
 OBJECTIVE: 01 Comptroller of Public Accounts  
 STRATEGY: 07 Unclaimed Property

CODE	DESCRIPTION	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
OBJECTS OF EXPENSE:						
	2009 Other Operating Expense	\$176,933,005	\$183,545,461	\$183,545,461	\$165,142,247	\$165,142,247
TOTAL, OBJECTS OF EXPENSE		<u>\$176,933,005</u>	<u>\$183,545,461</u>	<u>\$183,545,461</u>	<u>\$165,142,247</u>	<u>\$165,142,247</u>

METHOD OF FINANCING:						
	0001 General Revenue Fund	\$176,933,005	\$183,545,461	\$183,545,461	\$165,142,247	\$165,142,247
TOTAL, METHOD OF FINANCING		<u>\$176,933,005</u>	<u>\$183,545,461</u>	<u>\$183,545,461</u>	<u>\$165,142,247</u>	<u>\$165,142,247</u>

FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0
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STRATEGY DESCRIPTION AND JUSTIFICATION:

To pay all legitimate claims for previously unclaimed property held by the state pursuant to Texas Property Code, Section 74.501. Estimated.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Expenditures in this strategy are driven by requests from the public.

**STRATEGY REQUEST - FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories Service-03, Income-A.2, Age-B.3
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GOAL: 01 Comptroller of Public Accounts  
 OBJECTIVE: 01 Comptroller of Public Accounts  
 STRATEGY: 08 Advanced Tax Compliance

CODE	DESCRIPTION	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
OBJECTS OF EXPENSE:						
2001	Professional Fees and Services	\$5,801,601	\$5,582,834	\$5,775,831	\$5,775,831	\$5,775,831
2004	Utilities	266,878	273,480	274,896	274,896	274,896
2009	Other Operating Expense	3,599,641	1,259,260	1,064,847	1,064,847	1,064,847
5000	Capital Expenditures	584,080	0	0	0	0
TOTAL, OBJECTS OF EXPENSE		\$10,252,200	\$7,115,574	\$7,115,574	\$7,115,574	\$7,115,574

METHOD OF FINANCING:						
0001	General Revenue Fund	\$10,252,200	\$7,115,574	\$7,115,574	\$7,115,574	\$7,115,574
TOTAL, METHOD OF FINANCING		\$10,252,200	\$7,115,574	\$7,115,574	\$7,115,574	\$7,115,574

FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0
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STRATEGY DESCRIPTION AND JUSTIFICATION:

The 77th Legislature adopted legislation that addressed the need to modernize tax administration technology and strategies. One of the major components of the new legislation was to contract with outside tax examiners to perform tax audits, thereby increasing audit coverage and assessments without additional support staff. In addition, the new legislation enabled the agency to remain current with the latest technology and innovative techniques, including wireless data communications and an improved audit database to collect all legally due taxes as efficiently as possible.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

The success of the advanced tax compliance program is dependent upon continued funding by the 83rd Legislature.

## STRATEGY REQUEST - FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories Service-05, Income-A.2, Age-B.3
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GOAL: 01 Comptroller of Public Accounts

OBJECTIVE: 01 Comptroller of Public Accounts

STRATEGY: 09 Subsequent CVC Claims

CODE	DESCRIPTION	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
OBJECTS OF EXPENSE:						
	2009 Other Operating Expense	\$8,656	\$30,000	\$0	\$30,000	UB
TOTAL, OBJECTS OF EXPENSE		\$8,656	\$30,000	\$0	\$30,000	UB
METHOD OF FINANCING:						
	0494 GR Dedicated - Compensation to Victims of Crime Auxiliary Account	\$8,656	\$30,000	\$0	\$30,000	UB
TOTAL, METHOD OF FINANCING		\$8,656	\$30,000	\$0	\$30,000	UB
FULL TIME EQUIVALENT POSITIONS:		0	0	0	0	0

**STRATEGY DESCRIPTION AND JUSTIFICATION:**

To pay victims of crime who have not made a claim for restitution during the prescribed five year period pursuant to Government Code, Section 76.013(d). Estimated.

**EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:**

Expenditures in this strategy are driven by claims from victims of crime.

**STRATEGY REQUEST - FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories Service-07, Income-A.2, Age-B.3		
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GOAL: 01 Comptroller of Public Accounts

OBJECTIVE: 01 Comptroller of Public Accounts

STRATEGY: 10 Gross Weight/Axle Fee

CODE	DESCRIPTION	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
OBJECTS OF EXPENSE:						
4000	Grants	\$7,437,164	\$7,500,000	\$7,500,000	\$7,500,000	\$7,500,000
TOTAL, OBJECTS OF EXPENSE		<u>\$7,437,164</u>	<u>\$7,500,000</u>	<u>\$7,500,000</u>	<u>\$7,500,000</u>	<u>\$7,500,000</u>

METHOD OF FINANCING:

0001	General Revenue Fund	\$7,437,164	\$0	\$0	\$0	\$0
SUBTOTAL, METHOD OF FINANCING		<u>\$7,437,164</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

METHOD OF FINANCING:

0006	State Highway Fund	\$0	\$7,500,000	\$7,500,000	\$7,500,000	\$7,500,000
SUBTOTAL, METHOD OF FINANCING		<u>\$0</u>	<u>\$7,500,000</u>	<u>\$7,500,000</u>	<u>\$7,500,000</u>	<u>\$7,500,000</u>
TOTAL, METHOD OF FINANCING		<u>\$7,437,164</u>	<u>\$7,500,000</u>	<u>\$7,500,000</u>	<u>\$7,500,000</u>	<u>\$7,500,000</u>

FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0
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STRATEGY DESCRIPTION AND JUSTIFICATION:

For distribution of gross weight/axle fees to counties pursuant to Transportation Code, Section 621.353. Estimated.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Expenditures in this strategy are driven by county allocations for construction and maintenance costs.

**STRATEGY REQUEST - FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories Service-07, Income-A.2, Age-B.3
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GOAL: 01 Comptroller of Public Accounts  
 OBJECTIVE: 01 Comptroller of Public Accounts  
 STRATEGY: 11 Jobs and Education for Texans

CODE	DESCRIPTION	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
OBJECTS OF EXPENSE:						
4000	Grants	\$15,553,400	\$5,000,000	\$0	\$0	\$0
TOTAL, OBJECTS OF EXPENSE		<u>\$15,553,400</u>	<u>\$5,000,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

METHOD OF FINANCING:						
5143	GR Dedicated - Jobs and Education for Texans	\$15,553,400	\$5,000,000	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING		<u>\$15,553,400</u>	<u>\$5,000,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0
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STRATEGY DESCRIPTION AND JUSTIFICATION:

Grants were awarded to expand existing programs and develop new programs that prepare students for careers in high-demand occupations, including the startup costs associated with career and technical education courses, and to provide scholarships for students in career and technical programs pursuant to Government Code, Sections 403.354-357.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Expenditures in this strategy were driven by demonstrated financial need. Grants were awarded on a competitive basis, with selections based largely on potential economic returns to the state.



**STRATEGY REQUEST - FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories Service-07, Income-A.2, Age-B.3
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GOAL: 01 Comptroller of Public Accounts

OBJECTIVE: 01 Comptroller of Public Accounts

STRATEGY: 12 Major Events Trust Fund

CODE	DESCRIPTION	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
OBJECTS OF EXPENSE:						
4000	Grants	\$0	\$0	\$25,000,000	\$0	\$0
<b>TOTAL, OBJECTS OF EXPENSE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$25,000,000</b>	<b>\$0</b>	<b>\$0</b>

METHOD OF FINANCING:

0001	General Revenue Fund	\$0	\$0	\$25,000,000	\$0	\$0
<b>TOTAL, METHOD OF FINANCING</b>		<b>\$0</b>	<b>\$0</b>	<b>\$25,000,000</b>	<b>\$0</b>	<b>\$0</b>

FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0
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STRATEGY DESCRIPTION AND JUSTIFICATION:

To provide an appropriation of funds for the purpose of attracting and securing a major event such as a Super Bowl or other activity as required by Article 5190.14, Vernon's Texas Civil Statutes.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

If the Comptroller's office determines that an event will generate at least \$15 million in state and local tax revenue, the Comptroller's office and one or more endorsing municipalities or endorsing counties may enter into an agreement to require an amount of local tax revenue determined by the agency and state revenue appropriated by the Legislature for that purpose be deposited in the Major Events Trust Fund (Trust Fund) before the event. The Comptroller's office may make disbursements from the Trust Fund in accordance with the agreement to pay costs relating to attracting and securing the event. On termination of the agreement, the total amount of the state's initial contribution must be repaid to the state from any source specified in the agreement. An agreement may allow funds to be held in the Trust Fund and made available to pay the cost of securing the event in future years.

**STRATEGY REQUEST - FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories Service-05, Income-A.2, Age-B.3
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GOAL: 01 Comptroller of Public Accounts  
 OBJECTIVE: 01 Comptroller of Public Accounts  
 STRATEGY: 13 Reimburse General Revenue for Insurance Tax Credits

CODE	DESCRIPTION	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
OBJECTS OF EXPENSE:						
4000	Grants	\$0	\$10,411,156	\$0	\$0	\$10,000,000
TOTAL, OBJECTS OF EXPENSE		\$0	\$10,411,156	\$0	\$0	\$10,000,000
METHOD OF FINANCING:						
0036	GR Dedicated - Texas Department of Insurance Operating Fund	\$0	\$10,411,156	\$0	\$0	\$10,000,000
TOTAL, METHOD OF FINANCING		\$0	\$10,411,156	\$0	\$0	\$10,000,000
FULL TIME EQUIVALENT POSITIONS:		0	0	0	0	0

STRATEGY DESCRIPTION AND JUSTIFICATION:

For the reimbursement of the General Revenue Fund for the cost of insurance premium tax credits.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Expenditures in this strategy are legislatively mandated.

## STRATEGY REQUEST - FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 03-00	Service Categories Service-23, Income-A.2, Age-B.3
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GOAL: 01 Comptroller of Public Accounts

OBJECTIVE: 01 Comptroller of Public Accounts

STRATEGY: 14 Obesity Program

CODE	DESCRIPTION	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
OBJECTS OF EXPENSE:						
4000	Grants	\$0	\$0	\$2,000,000	\$2,000,000	\$0
TOTAL, OBJECTS OF EXPENSE		\$0	\$0	\$2,000,000	\$2,000,000	\$0
METHOD OF FINANCING:						
0001	General Revenue Fund	\$0	\$0	\$2,000,000	\$2,000,000	\$0
TOTAL, METHOD OF FINANCING		\$0	\$0	\$2,000,000	\$2,000,000	\$0
FULL TIME EQUIVALENT POSITIONS:		0	0	0	0	0

**STRATEGY DESCRIPTION AND JUSTIFICATION:**

For the purpose of monitoring and reporting on the economic impact of obesity.

**EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:**

Expenditures in this strategy are driven by the need to influence and control the total economic cost of obesity.

**STRATEGY REQUEST – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-37, Income-A.2, Age-B.3
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GOAL: 02 To develop and administer programs that promote energy efficiency  
 OBJECTIVE: 01 Maintain \$95 million balance in LoanSTAR Program  
 STRATEGY: 01 Promote and manage energy programs

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
OUTPUT MEASURE:					
01 Number of Active LoanSTAR Loans Processed and Managed by SECO	62.0	60.0	80.0	80.0	80.0
EFFICIENCY MEASURE:					
01 Energy Dollars Saved Per Dollar Spent for Energy Retrofit Programs	\$114.68	\$64.0	\$64.0	\$64.0	\$64.0
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$1,014,188	\$989,544	\$982,600	\$982,600	\$982,600
1002 Other Personnel Costs	100,213	121,313	146,790	146,790	146,790
2001 Professional Fees and Services	558,241	257,499	275,800	275,800	275,800
2003 Consumable Supplies	808	825	825	825	825
2004 Utilities	0	702	702	702	702
2005 Travel	21,873	26,164	26,164	26,164	26,164
2007 Rent – Machine and Other	14,746	16,130	16,130	16,130	16,130
2009 Other Operating Expense	432,751	506,606	484,560	458,203	458,203
3001 Client Services	151,243	165,185	180,382	180,382	180,382
4000 Grants	266,991	426,475	396,490	396,490	396,490
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$2,561,054</b>	<b>\$2,510,443</b>	<b>\$2,510,443</b>	<b>\$2,484,086</b>	<b>\$2,484,086</b>

**STRATEGY REQUEST – FISCAL PROGRAMS**

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
METHOD OF FINANCING:					
0001 General Revenue Fund	\$561,997	\$661,997	\$661,997	\$561,997	\$561,997
5005 GR Dedicated – Oil Overcharge Account	559,662	559,662	559,662	559,662	559,662
0555 Federal Funds	1,138,613	1,288,784	1,288,784	1,362,427	1,362,427
0666 Appropriated Receipts	300,782	0	0	0	0
TOTAL, METHOD OF FINANCING	<u>\$2,561,054</u>	<u>\$2,510,443</u>	<u>\$2,510,443</u>	<u>\$2,484,086</u>	<u>\$2,484,086</u>
=====					
FULL TIME EQUIVALENT POSITIONS:	21.2	19.7	25.0	25.0	25.0

STRATEGY DESCRIPTION AND JUSTIFICATION:

The State Energy Conservation Office (SECO) promotes and supports energy efficiency and clean energy technology deployment to reduce utility costs for taxpayer-supported facilities, help preserve the environment and protect public health and safety. Through various programs, SECO is able to successfully conserve and protect state resources by: increasing energy efficiency and related education in Texas school districts; fostering clean energy technology transfer; providing technical support to local governments as they implement energy saving projects; and increasing the number of state agencies involved in demand-side energy management. Beneficiaries of these services include state agencies, public schools, city and county governments, institutions of higher education, private industries, electric and gas utilities and residential energy consumers. These programs are designed to conserve and protect energy supplies through energy efficiency, renewable energy, transportation efficiency and emergency planning projects.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Major external factors impacting this strategy include the following: (1) the availability of oil overcharge or federal funding or the prospect of gaining alternative funding to finance SECO's most critical and productive programs; (2) the state of the economy, particularly as it affects interest rates to finance energy efficiency improvements; (3) federal, state or regional initiatives and guidelines that have a positive or negative impact on energy efficiency or renewable energy; (4) prevailing "first cost" mentality in new construction that focuses on the initial price of a building or facility and ignores lifecycle operating costs — initial investment plus the lifetime costs to operate and maintain it; and (5) changes in energy efficiency and clean energy technologies.

**STRATEGY REQUEST – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-37, Income-A.2, Age-B.3		
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GOAL: 02 To develop and administer programs that promote energy efficiency

OBJECTIVE: 01 Maintain \$95 million balance in LoanSTAR Program

STRATEGY: 02 Allocate Grants and Loans to Promote Energy Efficiency

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
OBJECTS OF EXPENSE:					
3001 Client Services	\$984,078	\$736,265	\$750,000	\$750,000	\$750,000
4000 Grants	15,921,412	33,566,583	48,165,091	15,956,956	15,956,956
TOTAL, OBJECTS OF EXPENSE	\$16,905,490	\$34,302,848	\$48,915,091	\$16,706,956	\$16,706,956

METHOD OF FINANCING:

5005 GR Dedicated – Oil Overcharge Account	\$16,905,490	\$34,302,848	\$48,915,091	\$16,706,956	\$16,706,956
TOTAL, METHOD OF FINANCING	\$16,905,490	\$34,302,848	\$48,915,091	\$16,706,956	\$16,706,956

FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0
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STRATEGY DESCRIPTION AND JUSTIFICATION:

The State Energy Conservation Office (SECO) was created to promote energy efficiency, reduce utility costs for taxpayer-supported facilities, preserve the environment and protect public health and safety. By ensuring that funds available to the Texas LoanSTAR (Saving Taxes and Resources) Program equal or exceed \$95 million at all times, SECO is able to successfully conserve and protect state resources by increasing energy efficiency and related education in Texas school districts and fostering clean energy technology transfer. Beneficiaries of these services include state agencies, public schools, city and county governments, institutions of higher education, private industries, electric and gas utilities and residential energy consumers.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Major external factors impacting this strategy include the following: (1) the availability of oil overcharge funding or the prospect of gaining alternative funding to finance SECO's most critical and productive programs; (2) the state of the economy, particularly as it affects interest rates to finance energy efficiency improvements; (3) federal, state or regional initiatives and guidelines that have a positive or negative impact on energy efficiency or renewable energy; (4) prevailing "first cost" mentality in new construction that focuses on the initial price of a building or facility and ignores the lifecycle operating costs — the initial investment plus the lifetime costs to operate and maintain it; and (5) changes in energy efficiency and clean energy technologies.

**STRATEGY REQUEST – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-37, Income-A.2, Age-B.3
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GOAL: 02 To develop and administer programs that promote energy efficiency

OBJECTIVE: 01 Maintain \$95 million balance in LoanSTAR Program

STRATEGY: 03 Other State Energy Program Funds

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$444,293	\$336,463	\$0	\$0	\$0
1002 Other Personnel Costs	72,542	56,895	0	0	0
2001 Professional Fees and Services	4,350,691	2,100,834	0	0	0
2003 Consumable Supplies	8,855	0	0	0	0
2004 Utilities	3,081	0	0	0	0
2005 Travel	3,430	658	0	0	0
2006 Rent – Building	1,152	572	0	0	0
2007 Rent – Machine and Other	10,220	5,117	0	0	0
2009 Other Operating Expense	17,311,376	124,334	0	0	0
3001 Client Services	0	40,000	0	0	0
4000 Grants	90,301,176	146,151,633	8,549,000	9,638,176	10,769,913
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$112,506,816</b>	<b>\$148,816,506</b>	<b>\$8,549,000</b>	<b>\$9,638,176</b>	<b>\$10,769,913</b>

METHOD OF FINANCING:

0369 Federal American Recovery and Reinvestment Fund	\$112,506,816	\$148,816,506	\$0	\$0	\$0
0555 Federal Funds	0	0	8,549,000	9,638,176	10,769,913
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$112,506,816</b>	<b>\$148,816,506</b>	<b>\$8,549,000</b>	<b>\$9,638,176</b>	<b>\$10,769,913</b>

FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0
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STRATEGY DESCRIPTION AND JUSTIFICATION:

The State Energy Conservation Office (SECO) was created to promote energy efficiency, reduce utility costs for taxpayer-supported facilities, preserve the environment and protect public health and safety. By maximizing federal funds available to award grants and loans to promote energy efficiency, SECO is able to successfully conserve and protect state resources by increasing energy efficiency and related education in Texas school districts and fostering clean energy technology transfer. Beneficiaries of these services include state agencies, public schools, city and county governments, institutions of higher education, private industries, electric and gas utilities and residential energy consumers.

## STRATEGY REQUEST – FISCAL PROGRAMS

### EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Major external factors impacting this strategy include the following: (1) the availability of federal funding or the prospect of gaining alternative funding to finance SECO's most critical and productive programs; (2) the state of the economy, particularly as it affects interest rates to finance energy efficiency improvements; (3) federal, state or regional initiatives and guidelines that have a positive or negative impact on energy efficiency or renewable energy; (4) prevailing "first cost" mentality in new construction that focuses on the initial price of a building or facility and ignores the lifecycle operating costs — the initial investment plus the lifetime costs to operate and maintain it; and (5) changes in energy efficiency and clean energy technologies.



**INFORMATIONAL LISTING OF FUNDS APPROPRIATED TO THE COMPTROLLER  
FOR SOCIAL SECURITY CONTRIBUTIONS AND BENEFIT REPLACEMENT PAY**

1. **Informational Listing of Appropriated Funds.** The appropriations made in this and other articles of this Act to the Comptroller of Public Accounts-Social Security/Benefit Replacement Pay are subject to the following provisions. The following amounts shall be used for the purposes indicated.

**A. Goal: SOCIAL SECURITY CONTRIBUTIONS/BENEFIT REPLACEMENT PAY**

**A.1.1. Strategy:** STATE MATCH--EMPLOYER  
Provide an employer match for Social Security contributions. Estimated

**A.1.2. Strategy:** BENEFIT REPLACEMENT PAY  
Provide Benefit Replacement Pay to eligible employees. Estimated

**Total, Goal A:** SOCIAL SECURITY CONTRIBUTIONS/BENEFIT REPLACEMENT PAY

**Grand Total, COMPTROLLER OF PUBLIC ACCOUNTS - SOCIAL SECURITY /  
BENEFIT REPLACEMENT PAY**

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
	\$747,965,350	\$747,522,865	\$756,031,263	\$763,089,437	\$770,147,612
	\$41,335,005	\$35,870,764	\$33,525,616	\$30,742,929	\$27,960,242
	<b>\$789,300,355</b>	<b>\$783,393,629</b>	<b>\$789,556,879</b>	<b>\$793,832,366</b>	<b>\$798,107,854</b>
	<b>\$789,300,355</b>	<b>\$783,393,629</b>	<b>\$789,556,879</b>	<b>\$793,832,366</b>	<b>\$798,107,854</b>
	\$514,013,530	\$517,208,009	\$523,293,922	\$511,395,730	\$514,155,567
	76,486,732	75,820,497	76,704,751	83,436,611	83,908,409
	83,308,969	79,987,732	79,911,701	106,551,589	107,159,755
	101,756,047	94,649,363	93,698,930	76,578,121	76,933,581
	13,735,077	15,728,028	15,947,575	15,870,315	15,950,542
	<b>\$789,300,355</b>	<b>\$783,393,629</b>	<b>\$789,556,879</b>	<b>\$793,832,366</b>	<b>\$798,107,854</b>

**Method of Financing**

General Revenue Fund, estimated

General Revenue - Dedicated, estimated

Federal Funds, estimated

State Highway Fund No. 006, estimated

Other Special State Funds, estimated

**Total, Method of Financing**

2. **Transfer of Social Security Contributions and Benefit Replacement Pay.** Appropriations made in this and other articles of this Act for Social Security and Benefit Replacement Pay shall be transferred by each agency from the Comptroller of Public Accounts to the agency based on estimated amounts by funding source for each fiscal year. Transfers should be made no later than September 15th of the year in which the payments are to be made. Adjustments and return of excess appropriation authority to the Comptroller's office shall be completed by October 30th of the subsequent fiscal year.

**RIDER REVISIONS AND ADDITIONS REQUEST – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Date: 08/30/12	Request Level: Base
Current Rider Number	Page Number In 2012-13 GAA	Proposed Rider Language	
2	I-27	<p><b>Appropriation from the Compensation to Victims of Crime Auxiliary Fund.</b> Included in amounts appropriated above in Strategy <a href="#">A.1.12-A.1.9</a>, Subsequent CVC Claims, are funds received by the Comptroller from departments under Government Code § 76.013, for crime victims who have not made a claim for restitution during the prescribed five year period and who make a subsequent claim (estimated to be \$30,000 for the biennium). In addition to amounts identified herein and included above, all revenue collected on or after September 1, <del>2011</del> <a href="#">2013</a>, is hereby appropriated for the same purpose. Any unobligated balances remaining as of August 31, <del>2012</del> <a href="#">2014</a>, are hereby appropriated for the same purpose for the fiscal year beginning September 1, <del>2012</del> <a href="#">2014</a>.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years and strategy number.</i></p>	
3	I-27	<p><b>Appropriation, Payment of Miscellaneous Claims.</b> In addition to amounts appropriated above in Strategy <a href="#">A.1.2 A.1.1</a>, Miscellaneous Claims, the Comptroller of Public Accounts is hereby appropriated out of other special funds and accounts as appropriate, amounts necessary to pay small miscellaneous claims.</p> <p><i>This rider provision must be updated to reflect the change in strategy number.</i></p>	
4	I-27	<p><b>Appropriation, Payment of Judgments and Settlements.</b> Except for claims under Chapter 59, Education Code, in addition to amounts appropriated above in Strategy <a href="#">A.1.5 A.1.4</a>, Judgments and Settlements, the Comptroller of Public Accounts is hereby appropriated out of other special funds and accounts as appropriate, amounts necessary to pay claims, judgments, and settlements.</p> <p><i>This rider provision must be updated to reflect the change in strategy number.</i></p>	
5	I-27	<p><b>Limitation, Payment of Judgments and Settlements.</b> The expenditures authorized in Strategy <a href="#">A.1.5 A.1.4</a>, Judgments and Settlements, for payment of settlements and judgments for claims against state agencies payable under Chapter 101 and 104, Civil Practice and Remedies Code, including indemnification for criminal prosecution and Federal Court judgments and settlements, are hereby limited to those claims where the settlement or judgment amount exceeds the amount authorized by Article IX, Judgments and Settlements, of this Act to be paid out of appropriations made to the involved agency elsewhere in this Act. These judgments and settlements shall be paid from special or local funds of the agency or institution to the extent available, and then from General Revenue. The Comptroller shall require reimbursement from agencies and institutions as special or local funds become available. This limitation shall not apply in those cases where the judgment order of the trial court was entered, or a settlement agreement was executed, prior to September 1, 1995, or to the payment of eligible medical malpractice claims under Chapter 59, Education Code. All claims shall be prepared, verified and signed by the Office of the Attorney General.</p> <p><i>This rider provision must be updated to reflect the change in strategy number.</i></p>	

**RIDER REVISIONS AND ADDITIONS REQUEST – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Date: 08/30/12	Request Level: Base																		
Current Rider Number	Page Number In 2012-13 GAA	Proposed Rider Language																			
10	I-28	<p><b>Oil Overcharge Settlement Funds.</b> In addition to funds appropriated to <a href="#">Strategy B.1.1, Energy Office and Strategy B.1.2, Oil Overcharge Settlement Funds Goal B</a>, out of Oil Overcharge Account Number 5005, are funds allocated to the State of Texas through consent decrees, court decrees, and administrative orders involving violation of the mandatory petroleum pricing and allocation regulations, including the interest earned on those used by the State Energy Conservation Office (SECO) for the biennium beginning September 1, <del>2011 2013</del> (estimated to be <del>\$28,171,260</del> <a href="#">\$33,413,912</a>). Any unexpended balances as of August 31, <del>2011 2013</del>, of Oil Overcharge Funds Account No. 5005 are included in Strategy B.1.2, Oil Overcharge Settlement Funds, and are to be used by SECO for the biennium beginning September 1, <del>2011 2013</del>. (<del>estimated to be \$48,757,412</del>). In addition to amounts identified herein and included above, all unexpended balances remaining as of August 31, <del>2011 2013</del> and all revenue generated on or after September 1, <del>2011 2013</del> are hereby appropriated for the same purpose. <a href="#">Obligated or committed balances may be transferred between fiscal years as needed for the purpose of making any necessary payments or reimbursements.</a></p> <p>Of these estimated balances and revenues, the State Energy Conservation Office shall allocate an estimated total of <del>\$1,712,710</del> <a href="#">\$785,430</a> over the biennium based on the designations listed below. SECO is granted the discretion to prorate Oil Overcharge funds based on these designations in the event that the total amount estimated by this allocation is not realized. The amounts below are hereby designated for the biennium beginning September 1, <del>2011 2013</del>, for the following purposes:</p> <table border="0" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th align="center"><a href="#">2012 2014</a></th> <th align="center"><a href="#">2013 2015</a></th> </tr> </thead> <tbody> <tr> <td>Schools/Local Government Program</td> <td align="center"><a href="#">\$171,274 78,543</a> &amp; UB</td> <td align="center"><a href="#">\$171,274 78,543</a> &amp; UB</td> </tr> <tr> <td>State Agencies/Higher Education Program</td> <td align="center"><a href="#">\$171,274 78,543</a> &amp; UB</td> <td align="center"><a href="#">\$171,274 78,543</a> &amp; UB</td> </tr> <tr> <td>Renewable Energy Program</td> <td align="center"><a href="#">\$171,274 78,543</a> &amp; UB</td> <td align="center"><a href="#">\$171,274 78,543</a> &amp; UB</td> </tr> <tr> <td>Transportation Energy Program</td> <td align="center"><a href="#">\$171,274 78,543</a> &amp; UB</td> <td align="center"><a href="#">\$171,274 78,543</a> &amp; UB</td> </tr> <tr> <td>Alternative Fuels Program</td> <td align="center"><a href="#">\$171,274 78,543</a> &amp; UB</td> <td align="center"><a href="#">\$171,274 78,543</a> &amp; UB</td> </tr> </tbody> </table> <p>Funds de-obligated from contracts within the above programs shall remain within the program. State Energy Program Administration funds are appropriated in Strategy B.1.1, Energy Office.</p> <p>Pursuant to Texas Government Code 2305.032 (f), funds available to the LoanSTAR Revolving Loan Program shall equal or exceed \$95,000,000 at all times. All unexpended LoanSTAR balances (<del>estimated to be \$48,757,412 of total balances noted above</del>) and all revenues, except depository interest earned on LoanSTAR balances, generated by funds in the LoanSTAR Program (estimated to be <del>\$26,458,550</del> <a href="#">\$32,628,482</a> of total balances noted above), shall remain in the program. If a state agency or institution of higher education is a recipient of a loan under the statewide retrofit demonstration and revolving loan program, the agency or institution shall repay the loan from agency funds budgeted for the energy costs of the agency or institution.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years and estimated amounts. Changes have also been made for clarification purposes.</i></p>			<a href="#">2012 2014</a>	<a href="#">2013 2015</a>	Schools/Local Government Program	<a href="#">\$171,274 78,543</a> & UB	<a href="#">\$171,274 78,543</a> & UB	State Agencies/Higher Education Program	<a href="#">\$171,274 78,543</a> & UB	<a href="#">\$171,274 78,543</a> & UB	Renewable Energy Program	<a href="#">\$171,274 78,543</a> & UB	<a href="#">\$171,274 78,543</a> & UB	Transportation Energy Program	<a href="#">\$171,274 78,543</a> & UB	<a href="#">\$171,274 78,543</a> & UB	Alternative Fuels Program	<a href="#">\$171,274 78,543</a> & UB	<a href="#">\$171,274 78,543</a> & UB
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**RIDER REVISIONS AND ADDITIONS REQUEST – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Date: 08/30/12	Request Level: Base																		
Current Rider Number	Page Number In 2012-13 GAA	Proposed Rider Language																			
11	I-29	<p><b>Department of Energy (DOE) Federal Funds.</b> In addition to funds appropriated above for administration of the State Energy Conservation Office, all funds allocated to the State of Texas by the U.S. Department of Energy to fund Pantex and State energy programs are detailed below for the biennium beginning September 1, <del>2011</del> <u>2013</u>.</p> <p>The SECO shall allocate funds based upon the designations listed below:</p> <table border="0"> <tr> <td></td> <td align="right">FY <del>2012</del> <u>2014</u></td> <td align="right">FY <del>2013</del> <u>2015</u></td> </tr> <tr> <td><u>Federal Funds: Pantex Programs</u></td> <td></td> <td></td> </tr> <tr> <td>Agreement in Principle (Remedial Clean Up Action)</td> <td align="right">\$<del>966,153</del> <u>\$1,052,620</u> &amp; UB</td> <td align="right">\$<del>966,163</del> <u>\$1,016,009</u> &amp; UB</td> </tr> <tr> <td>Waste Isolation Pilot Plant</td> <td align="right">\$341,000 &amp; UB</td> <td align="right">\$341,000 &amp; UB</td> </tr> <tr> <td><u>Federal Funds: State Energy Program</u></td> <td></td> <td></td> </tr> <tr> <td>State Energy Program (SEP) Grant</td> <td align="right">\$<del>308,254</del> <u>\$582,784</u> &amp; UB</td> <td align="right">\$<del>308,254</del> <u>\$582,784</u> &amp; UB</td> </tr> </table> <p><i>This rider provision must be updated to reflect the change in fiscal years and the amount of funds allocated to the State of Texas by the Department of Energy.</i></p>			FY <del>2012</del> <u>2014</u>	FY <del>2013</del> <u>2015</u>	<u>Federal Funds: Pantex Programs</u>			Agreement in Principle (Remedial Clean Up Action)	\$ <del>966,153</del> <u>\$1,052,620</u> & UB	\$ <del>966,163</del> <u>\$1,016,009</u> & UB	Waste Isolation Pilot Plant	\$341,000 & UB	\$341,000 & UB	<u>Federal Funds: State Energy Program</u>			State Energy Program (SEP) Grant	\$ <del>308,254</del> <u>\$582,784</u> & UB	\$ <del>308,254</del> <u>\$582,784</u> & UB
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12	I-29	<p><b>Appropriation of Tax Refunds.</b> As much of the respective taxes, fees, and charges, including penalties or other financial transactions administered or collected by the Comptroller as may be necessary is hereby appropriated and set aside to pay refunds, interest, and any costs and attorney fees awarded in court cases, as provided by law, subject to the following limitations and conditions:</p> <ol style="list-style-type: none"> <li>Unless another law, or section of this Act, provides a period within which a particular refund claim must be made, funds appropriated herein may not be used to pay a refund claim made under this section after four years from the latest date on which the amount collected or received by the State was due, if the amount was required to be paid on or before a particular date. If the amount was not required to be paid on or before a particular date, a refund claim may not be made after four years from the date the amount was collected or received. A person who fails to make a refund claim within the period provided by law, or this provision, shall not be eligible to receive payment of a refund under this provision.</li> <li>Except as provided by subsection (c), as a specific limitation to the amount of refunds paid from funds appropriated in this Act during the <del>2012-13</del> <u>2014-15</u> biennium, the Comptroller shall not approve claims or issue warrants for refunds in excess of the amount of revenue estimated to be available from the tax, fee, or other revenue source during the biennium according to the Biennial Revenue Estimate of the Comptroller of Public Accounts used for certification of this Act. Any claim or portion of a claim which is in excess of the limitation established by this subsection "b" shall be presented to the next legislature for a specific appropriation in order for payment to be made. The limitation established by this subsection "b" shall not apply to any taxes or fees paid under protest.</li> <li>Where the Biennial Revenue Estimate referenced in subsection (b) provides that no revenues are estimated to be available from a tax, fee, or other revenue source, and where a special fund or dedicated account has been abolished or the law creating the special fund or dedicated account has been repealed or has expired, any balances which may have been transferred or credited to the General Revenue Fund because of such abolishment, repeal or expiration are appropriated from that fund to pay refunds that are otherwise payable under this section.</li> </ol>																			

**RIDER REVISIONS AND ADDITIONS REQUEST – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Date: 08/30/12	Request Level: Base
Current Rider Number	Page Number In 2012-13 GAA	Proposed Rider Language	
		<p>d. From amounts collected pursuant to Sec. 47.052, Business &amp; Commerce Code (redesignated as Sec. 102.052, Business &amp; Commerce Code), there are hereby appropriated amounts necessary to pay a refund, settlement or judgment arising from litigation relating to the validity of the fee. Any portion of a settlement or judgment in excess of the amounts collected under Section 47.051, et seq. (redesignated as Sec. 102.051, et seq.), including interest, courts costs, or attorneys fees, shall be presented to the next legislature for a specific appropriation in order for payment to be made.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>	
14	I-30	<p><b>Cash Flow Transfer.</b> As required by Government Code, Section 403.092, for the state fiscal biennium beginning September 1, <del>2014</del> <u>2013</u>, the Comptroller of Public Accounts is appropriated from the General Revenue Fund the amount needed:</p> <p>a. to return any available cash that was transferred to the General Revenue Fund from a fund outside the state treasury; and</p> <p>b. to maintain the equity of the fund from which the transfer was made.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>	
15	I-30	<p><del><b>Unexpended Balances: Major Events Trust Fund.</b> In addition to amounts appropriated above, any unexpended and unobligated balances of General Revenue remaining as of August 31, 2011 (estimated to be \$0) for the Major Events Trust fund are hereby appropriated for the 2012-13 biennium to be transferred out of the General Revenue Fund to the Major Events Trust Fund, a fund held outside the state Treasury, for the purpose of attracting and securing eligible events. The appropriation is contingent on:</del></p> <p><del>(a) a written statement confirming the state's interest in the event that is signed by both the Governor and the Comptroller of Public Accounts;</del></p> <p><del>(b) certification by the Comptroller of Public Accounts that sufficient revenues will be generated by eligible events to offset the amounts appropriated;</del></p> <p><del>(c) an agreement with one or more endorsing municipalities or counties entered into pursuant to Article 5190.14, Section 5A(r), Vernon's Texas Civil Statutes; and</del></p> <p><del>(d) the receipt of local funds from the endorsing entity(s) pursuant to Article 5190.14, Section 5A(r), Vernon's Texas Civil Statutes.</del></p> <p><i>This rider provision is not applicable for the 2014-15 biennium.</i></p>	
16	I-31	<p><b>Mixed Beverage Tax Reimbursements.</b> Out of amounts appropriated above in Strategy <del>A.1.4</del> <u>A.1.3</u>, Reimburse - Beverage Tax, the Comptroller of Public Accounts shall reimburse eligible incorporated municipalities and counties a portion of receipts from the collection of the mixed beverage tax at a rate not <del>to exceed 8.3065</del> <u>less than 10.7143</u> percent in accordance with Tax Code 183.051.</p> <p><i>This rider provision must be updated to reflect the revised rate specified in Tax Code 183.051(b) and the change in strategy number.</i></p>	

**RIDER REVISIONS AND ADDITIONS REQUEST – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Date: 08/30/12	Request Level: Base
Current Rider Number	Page Number In 2012-13 GAA	Proposed Rider Language	
17	I-31	<p><b>Appropriation to Reimburse the General Revenue Fund for the Cost of Certain Insurance Tax Credits.</b> <del>In addition to the amounts appropriated above, there</del> <u>There</u> is hereby appropriated from the General Revenue-Dedicated Texas Department of Insurance Operating Fund Account No. 036 to the Fiscal Programs - Comptroller of Public Accounts for deposit to the General Revenue Fund the amounts necessary to reimburse the General Revenue Fund for the cost of insurance premium tax credits for examination fees and overhead assessments, estimated to be \$10,000,000 in fiscal year <del>2012 2015, and \$10,000,000 in fiscal year 2013.</del></p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>	
18	I-31	<p><b>Obesity Program.</b> <del>Contingent upon the Comptroller's certification of available General Revenue of \$2 million for the biennium above the Comptroller's January 2011 Biennial Revenue Estimate, the</del> <u>Out of funds appropriated in Strategy A.1.14, the</u> Fiscal Programs - Comptroller of Public Accounts <del>is hereby appropriated \$2 million in General Revenue for fiscal year 2012 will continue work</del> to influence and control the total economic cost of obesity. It is the intent of the Legislature that the appropriation be used as follows:</p> <ul style="list-style-type: none"> <li>(a) The Comptroller <del>may create</del> <u>may maintain</u> a GIS-driven obesity data system for the State of Texas to map and identify areas in which children are at risk for obesity. Obesity intervention programs targeting areas identified by this GIS system as having high rates of obesity and overweight students may be given preference in the awarding of grants. The GIS tool may be used further for other purposes of the agency.</li> <li>(b) The Texas Education Agency may provide to the Comptroller of Public Accounts all data necessary to create GIS maps showing FitnessGram results and to identify areas in which children are at risk for obesity.</li> <li><u>(c) Contingent on the passage of legislation, the Comptroller may establish and administer a competitive grant program to provide funding for proven obesity intervention and prevention programs at public schools in geographic areas identified at risk for student obesity. All providers receiving grants shall collect and provide data measuring the results of their programs.</u></li> <li><del>(c) The Comptroller may create and maintain an obesity web portal reporting and linking to the economic impacts of obesity, focusing such information on schools, businesses, state agencies and the general public.</del></li> <li><del>(d) The Comptroller may submit a report to the Legislature no later than January 1, 2013. The report may include the results of this rider and other state and federal obesity initiatives in Texas.</del></li> <li><u>(e)(d) Any unexpended balances remaining as of August 31, 2012 2014 are hereby appropriated for the fiscal year beginning on September 1, 2012 2014 for the same purpose.</u></li> </ul> <p><i>This rider provision must be updated to reflect the change in fiscal years and intent.</i></p>	

**RIDER REVISIONS AND ADDITIONS REQUEST – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Date: 08/30/12	Request Level: Base
Current Rider Number	Page Number In 2012-13 GAA	Proposed Rider Language	
19	I-31	<p><b>Appropriation: Gross Weight/Axle Fees Distribution to Counties.</b> Amounts from State Highway Fund No. 006 equivalent to amounts collected from gross weight and axle weight permit fees for distribution to counties as provided in VTCA, Transportation Code § 621.353 (estimated to be \$7,500,000 each fiscal year) are included in amounts appropriated above in Strategy <del>A.1.13</del> <u>A.1.10</u>, Gross Weight/Axle Fee Distribution. All remaining amounts out of State Highway Fund No. 006 equivalent to amounts collected from gross weight and axle weight permit fees for distribution to counties as provided in VTCA, Transportation Code § 621.353 during the <del>2012-13</del> <u>2014-15</u> biennium are appropriated for the same purpose.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years and strategy number.</i></p>	
Sec. 18.34.	IX-81	<p><del>Contingency for HB 51.</del> Contingent upon enactment of HB 51, or similar legislation relating to energy efficiency standards for certain buildings and high performance design, construction and renovation standards for certain buildings and facilities of higher education, by the Eighty-second Legislature, Regular Session, 2011, in addition to amounts appropriated elsewhere in this Act, the Fiscal Programs – Comptroller of Public Accounts is appropriated \$100,000 in each fiscal year of the 2012-13 biennium from the General Revenue Fund in Strategy B.1.1, Energy Office, to implement the provisions of the legislation.</p> <p><i>This rider provision is not applicable for the 2014-15 biennium.</i></p>	
Sec. 18.84	IX-95	<p><del>Contingency for SB 1811, HB 3790, or SB 1720.54</del> Contingent on enactment of SB 1811, HB 3790, or SB 1720, or similar legislation relating to transferring voter registration payments from the Fiscal Programs – Comptroller of Public Accounts to the Secretary of State, by the Eighty-second Legislature, Regular Session, 2011, amounts appropriated elsewhere in this Act to the Fiscal Programs – Comptroller of Public Accounts in Strategy A.1.1, Voter Registration, shall be transferred to the Secretary of State.</p> <p><i>This rider provision is not applicable for the 2014-15 biennium.</i></p>	
Sec. 18.86	IX-96	<p><del>Contingency for HB 3595/HB 773.</del> Contingent upon the enactment of HB 3595 or HB 773, or similar legislation relating to creating an energy efficiency council to coordinate administration of energy efficiency programs, by the Eighty-second Legislature, Regular Session, 2011, in addition to amounts appropriated elsewhere in this Act, the Fiscal Programs – Comptroller of Public Accounts is appropriated \$403,000 in each fiscal year of the 2012-13 biennium from the General Revenue Fund in Strategy B.1.1, Energy Office, and the "Number of Full-Time-Equivalents (FTE)" is increased by 1.0 in each fiscal year of the 2012-13 biennium to implement the provisions of the legislation.</p> <p><i>Relevant legislation failed to become law.</i></p>	
Sec. 18.87	IX-96	<p><del>Contingency for SB 552 or HB 3595.55</del> Contingent upon the enactment of SB 552 or HB 3595, or similar legislation relating to the creation of the Energy Efficiency Coordination Council and to statewide energy efficiency, by the Eighty-second Legislature, Regular Session, 2011, in addition to amounts appropriated elsewhere in this Act, the Fiscal Programs – Comptroller of Public Accounts is appropriated \$932,000 in fiscal year 2012 and \$432,000 in fiscal year 2013 from the General Revenue Fund in Strategy B.1.1, Energy Office, and the "Number of Full-Time-Equivalents (FTE)" is increased by 2.0 in each fiscal year of the 2012-13 biennium to implement the provisions of the legislation.</p> <p><i>Relevant legislation failed to become law.</i></p>	

**FEDERAL FUNDS SUPPORTING SCHEDULE – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CFDA NUMBER / STRATEGY

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
00.000.001 Miscellaneous Claims					
01-01-01 Miscellaneous Claims – Federal Health and Health Lab Revenue Fund	\$500	\$0	\$0	\$0	\$0
01-01-01 Miscellaneous Claims – Workforce Commission Federal Account	3,893	1,784	0	0	0
01-01-01 Miscellaneous Claims – Federal Disaster Fund	0	6,755	0	0	0
TOTAL, ALL STRATEGIES	<u>\$4,393</u>	<u>\$8,539</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	<u>\$4,393</u>	<u>\$8,539</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	===== \$0	===== \$0	===== \$0	===== \$0	===== \$0
 81.041.000 State Energy Program					
02-01-01 Promote and manage energy programs	\$879,383	\$987,746	\$987,746	\$1,059,216	\$1,059,216
TOTAL, ALL STRATEGIES	<u>\$879,383</u>	<u>\$987,746</u>	<u>\$987,746</u>	<u>\$1,059,216</u>	<u>\$1,059,216</u>
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	<u>\$879,383</u>	<u>\$987,746</u>	<u>\$987,746</u>	<u>\$1,059,216</u>	<u>\$1,059,216</u>
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	===== \$0	===== \$0	===== \$0	===== \$0	===== \$0
 81.041.001 State Energy Program – Stimulus					
02-01-03 Other State Energy Program Funds	\$85,048,804	\$121,467,362	\$0	\$0	\$0
TOTAL, ALL STRATEGIES	<u>\$85,048,804</u>	<u>\$121,467,362</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	<u>\$85,048,804</u>	<u>\$121,467,362</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	===== \$0	===== \$0	===== \$0	===== \$0	===== \$0



**FEDERAL FUNDS SUPPORTING SCHEDULE – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CFDA NUMBER / STRATEGY

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
81.041.002 State Energy Program – Other					
02-01-03 Other State Energy Program Funds	\$0	\$0	\$8,549,000	\$9,638,176	\$10,769,913
TOTAL, ALL STRATEGIES	\$0	\$0	\$8,549,000	\$9,638,176	\$10,769,913
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	\$0	\$0	\$8,549,000	\$9,638,176	\$10,769,913
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
 81.092.000 Pantex – Environmental Restoration – AIP					
02-01-01 Promote and manage energy programs	\$205,320	\$242,038	\$242,038	\$244,211	\$244,211
TOTAL, ALL STRATEGIES	\$205,320	\$242,038	\$242,038	\$244,211	\$244,211
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	\$205,320	\$242,038	\$242,038	\$244,211	\$244,211
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
 81.106.000 Transport of Transuranic Wastes to the Waste Isolation Plant – WIPP					
02-01-01 Promote and manage energy programs	\$53,910	\$59,000	\$59,000	\$59,000	\$59,000
TOTAL, ALL STRATEGIES	\$53,910	\$59,000	\$59,000	\$59,000	\$59,000
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	\$53,910	\$59,000	\$59,000	\$59,000	\$59,000
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0

**FEDERAL FUNDS SUPPORTING SCHEDULE – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CFDA NUMBER / STRATEGY

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
81.122.000 Energy Assurance Program – Stimulus					
02-01-03 Other State Energy Program Funds	\$742,459	\$1,352,516	\$0	\$0	\$0
TOTAL, ALL STRATEGIES	<hr/> \$742,459	<hr/> \$1,352,516	<hr/> \$0	<hr/> \$0	<hr/> \$0
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	<hr/> \$742,459	<hr/> \$1,352,516	<hr/> \$0	<hr/> \$0	<hr/> \$0
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	===== \$0	===== \$0	===== \$0	===== \$0	===== \$0
 81.127.001 ENERGY STAR Appliance Rebate Program – Stimulus					
02-01-03 Other State Energy Program Funds	\$10,330,274	\$0	\$0	\$0	\$0
TOTAL, ALL STRATEGIES	<hr/> \$10,330,274	<hr/> \$0	<hr/> \$0	<hr/> \$0	<hr/> \$0
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	<hr/> \$10,330,274	<hr/> \$0	<hr/> \$0	<hr/> \$0	<hr/> \$0
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	===== \$0	===== \$0	===== \$0	===== \$0	===== \$0
 81.128.000 Energy Efficiency and Conservation Block Grant Program – Stimulus					
02-01-03 Other State Energy Program Funds	\$16,385,279	\$25,996,628	\$0	\$0	\$0
TOTAL, ALL STRATEGIES	<hr/> \$16,385,279	<hr/> \$25,996,628	<hr/> \$0	<hr/> \$0	<hr/> \$0
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	<hr/> \$16,385,279	<hr/> \$25,996,628	<hr/> \$0	<hr/> \$0	<hr/> \$0
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	===== \$0	===== \$0	===== \$0	===== \$0	===== \$0

**FEDERAL FUNDS SUPPORTING SCHEDULE – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CFDA NUMBER / STRATEGY

	EXP 2011	EST 2012	BUD 2013	BL 2014	BL 2015
SUMMARY LISTING OF FEDERAL PROGRAM AMOUNTS					
00.000.001 Miscellaneous Claims	\$4,393	\$8,539	\$0	\$0	\$0
81.041.000 State Energy Program	879,383	987,746	987,746	1,059,216	1,059,216
81.041.001 State Energy Program – Stimulus	85,048,804	121,467,362	0	0	0
81.041.002 State Energy Program – Other	0	0	8,549,000	9,638,176	10,769,913
81.092.000 Pantex – Environmental Restoration – AIP	205,320	242,038	242,038	244,211	244,211
81.106.000 Transport of Transuranic Wastes to the Waste Isolation Plant – WIPP	53,910	59,000	59,000	59,000	59,000
81.122.000 Energy Assurance Program – Stimulus	742,459	1,352,516	0	0	0
81.127.001 ENERGY STAR Appliance Rebate Program – Stimulus	10,330,274	0	0	0	0
81.128.000 Energy Efficiency and Conservation Block Grant Program – Stimulus	16,385,279	25,996,628	0	0	0
TOTAL, ALL STRATEGIES	<u>\$113,649,822</u>	<u>\$150,113,829</u>	<u>\$9,837,784</u>	<u>\$11,000,603</u>	<u>\$12,132,340</u>
TOTAL, ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	<u>\$113,649,822</u>	<u>\$150,113,829</u>	<u>\$9,837,784</u>	<u>\$11,000,603</u>	<u>\$12,132,340</u>
TOTAL, ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	===== \$0	===== \$0	===== \$0	===== \$0	===== \$0

ASSUMPTIONS AND METHODOLOGY

The State Energy Conservation Office (SECO) applied for and received federal Department of Energy (DOE) funding for the State Energy Program (SEP). This program is located under CFDA number 81.041.000. The purpose of this program is to promote energy conservation and efficiency and reduce the rate of growth of energy demand by developing and implementing comprehensive state energy conservation plans supported by federal financial and technical assistance. SECO also received over \$290 million in formula grant funding from DOE through four separate programs as a result of the American Recovery and Reinvestment Act (ARRA). These programs were designed to conserve and protect energy supplies through energy efficiency, renewable energy, transportation efficiency and emergency planning projects.

POTENTIAL LOSS OF FEDERAL FUNDS

The State Energy Program Grant (SEP) from the DOE requires a 20 percent match by the recipient. Failure by the State Energy Conservation Office to provide this match would result in a loss of federal funds. Continued and future federal funding for this program (CFDA number 81.041.000) is dependent upon the DOE federal budget for future years. Continued and future federal funding for the Pantex Program (CFDA numbers 81.092.000 and 81.106.000) is also dependent upon the DOE federal budget for future years. Additional ARRA funding is not expected for the 2014-15 biennium.

**FEDERAL FUNDS TRACKING SCHEDULE – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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FEDERAL FY	AWARD AMOUNT	EXPENDED SFY 2009	EXPENDED SFY 2010	EXPENDED SFY 2011	EXPENDED SFY 2012	TOTAL	DIFFERENCE FROM AWARD
81.041.001 State Energy Program - Stimulus							
2009	\$218,782,000	\$119,832	\$12,146,002	\$85,048,804	\$121,467,362	\$218,782,000	\$0
TOTAL		<u>\$119,832</u>	<u>\$12,146,002</u>	<u>\$85,048,804</u>	<u>\$121,467,362</u>	<u>\$218,782,000</u>	<u>\$0</u>
EMPLOYEE BENEFITS PAYMENTS (*)		<u>\$11,730</u>	<u>\$62,860</u>	<u>\$50,477</u>	<u>\$22,229</u>	<u>\$147,296</u>	

(\*) Employee benefits paid with federal funds are a subset of the total amounts above.

**FEDERAL FUNDS TRACKING SCHEDULE – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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FEDERAL FY	AWARD AMOUNT	EXPENDED SFY 2009	EXPENDED SFY 2010	EXPENDED SFY 2011	EXPENDED SFY 2012	TOTAL	DIFFERENCE FROM AWARD
81.122.000 Energy Assurance Program - Stimulus							
2009	\$2,432,068	\$0	\$337,093	\$742,459	\$1,352,516	\$2,432,068	\$0
TOTAL		\$0	\$337,093	\$742,459	\$1,352,516	\$2,432,068	\$0
=====							
EMPLOYEE BENEFITS PAYMENTS (*)		\$0	\$0	\$2,675	\$3,778	\$6,453	
=====							

(\*) Employee benefits paid with federal funds are a subset of the total amounts above.

**FEDERAL FUNDS TRACKING SCHEDULE – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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FEDERAL FY	AWARD AMOUNT	EXPENDED SFY 2009	EXPENDED SFY 2010	EXPENDED SFY 2011	EXPENDED SFY 2012	TOTAL	DIFFERENCE FROM AWARD
81.127.001 ENERGY STAR Appliance Rebate Program - Stimulus							
2009	\$23,341,000\$0	\$13,009,666	\$10,330,275	\$0	\$23,339,941	\$1,059	
TOTAL		\$0	\$13,009,666	\$10,330,275	\$0	\$23,339,941	\$1,059
=====							
EMPLOYEE BENEFITS PAYMENTS							
		\$0	\$0	\$0	\$0	\$0	
=====							

**FEDERAL FUNDS TRACKING SCHEDULE – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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FEDERAL FY	AWARD AMOUNT	EXPENDED SFY 2009	EXPENDED SFY 2010	EXPENDED SFY 2011	EXPENDED SFY 2012	TOTAL	DIFFERENCE FROM AWARD
81.128.000 Energy Efficiency and Conservation Block Grant - Stimulus							
2009	\$45,638,100\$0	\$3,256,193	\$16,385,279	\$25,996,628	\$45,638,100	\$0	
TOTAL		\$0	\$3,256,193	\$16,385,279	\$25,996,628	\$45,638,100	\$0
=====							
EMPLOYEE BENEFITS PAYMENTS (*)		\$0	\$47,926	\$39,331	\$22,691	\$109,948	
=====							

(\*) Employee benefits paid with federal funds are a subset of the total amounts above.

**TEN PERCENT BIENNIAL BASE REDUCTION OPTIONS SCHEDULE – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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Reduction Target: **\$71,036,840**

Item Priority and Name	Revenue Loss			Reduction Amount		
	2014	2015	Biennial Total	2014	2015	Biennial Total

1      1-1-3 Reimbursement - Mixed Beverage Tax

Category: Programs and Services – Grants, Loan or Pass-through Reductions

Collectively, the Unclaimed Property and Mixed Beverage Tax programs make up the bulk of the funds appropriated to the Comptroller’s Fiscal Programs. From a dollars appropriated standpoint, other strategies are not material by comparison. For this reason, the entire 10 percent reduction in General Revenue funds is being taken from the two largest programs. The monies appropriated in the Mixed Beverage strategy are used to reimburse counties. Expenditures in this strategy are driven by receipts collected within the counties or incorporated municipalities. The reduction amount is needed to pay an estimated \$34.1 million in county mixed beverage reimbursements.

**METHOD OF FINANCING:**

0001 General Revenue Fund	\$0	\$0	\$0	\$16,693,657	\$17,404,026	\$34,097,683
TOTAL, METHOD OF FINANCING	\$0	\$0	\$0	\$16,693,657	\$17,404,026	\$34,097,683
ITEM TOTAL	\$0	\$0	\$0	\$16,693,657	\$17,404,026	\$34,097,683

FTE REDUCTIONS (From FY 2014 and FY 2015 Base Request)	0.0	0.0	0.0
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2      1-1-7 Unclaimed Property

Category: Programs and Services – Grants, Loan or Pass-through Reductions

Collectively, the Unclaimed Property and Mixed Beverage Tax programs make up the bulk of the funds appropriated to the Comptroller’s Fiscal Programs. From a dollars appropriated standpoint, other strategies are not material by comparison. For this reason, the entire 10 percent reduction in General Revenue funds is being taken from the two largest programs. The monies appropriated in the Unclaimed Property strategy are used to return unclaimed assets to property owners. The majority of the recipients of these funds are citizens or local governments and expenditures are driven by claims requests. The reduction amount is needed to pay an estimated \$36.9 million in unclaimed property claims.

**METHOD OF FINANCING:**

0001 General Revenue Fund	\$0	\$0	\$0	\$18,824,763	\$18,114,394	\$36,939,157
TOTAL, METHOD OF FINANCING	\$0	\$0	\$0	\$18,824,763	\$18,114,394	\$36,939,157
ITEM TOTAL	\$0	\$0	\$0	\$18,824,763	\$18,114,394	\$36,939,157

FTE REDUCTIONS (From FY 2014 and FY 2015 Base Request)	0.0	0.0	0.0
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**TEN PERCENT BIENNIAL BASE REDUCTION OPTIONS SCHEDULE – FISCAL PROGRAMS**

Agency Code: 902    Agency Name: Comptroller of Public Accounts
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Reduction Target: **\$71,036,840**

Item Priority and Name	Revenue Loss			Reduction Amount		
	2014	2015	Biennial Total	2014	2015	Biennial Total
<b>AGENCY TOTALS:</b>						
General Revenue Funds	\$0	\$0	\$0	\$35,518,420	\$35,518,420	\$71,036,840
General Revenue Funds – Dedicated	\$0	\$0	\$0	\$0	\$0	\$0
<b>AGENCY GRAND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,518,420</b>	<b>\$35,518,420</b>	<b>\$71,036,840</b>
<hr style="border-top: 1px dashed black;"/>						
AGENCY FTE REDUCTIONS (From FY 2014 and FY 2015 Base Request)				0.0	0.0	0.0

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