

CAROLE KEETON STRAYHORN, TEXAS COMPTROLLER



LEGISLATIVE APPROPRIATIONS REQUEST

FISCAL YEARS 2008-2009

September 1, 2007 – August 31, 2009

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

LEGISLATIVE APPROPRIATIONS REQUEST

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



Fiscal Years 2008 & 2009
September 1, 2007 – August 31, 2009

A handwritten signature in black ink, appearing to read "W. T. Chen".

Manager, Budget & Internal Accounting

A handwritten signature in black ink, appearing to read "Billy Charnick".

Chief Deputy Comptroller (Chief Clerk)

A large, stylized handwritten signature in black ink, appearing to read "Carole Keeton Strayhorn".

Carole Keeton Strayhorn, Texas Comptroller of Public Accounts

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

ADMINISTRATOR'S STATEMENT	1
ORGANIZATIONAL CHART	5
SUMMARY OF REQUEST	
A. Summary of Base Request by Strategy	9
B. Summary of Base Request by Method of Finance	11
C. Summary of Base Request by Object of Expense	14
D. Summary of Base Request Objective Outcomes	15
E. Summary of Exceptional Items Request	17
F. Summary of Total Request by Strategy	18
G. Summary of Total Request Objective Outcomes	20
STRATEGY REQUEST	
A. 01-01-01 Ongoing Audit Activities	22
B. 01-02-01 Tax Laws Compliance	24
C. 01-03-01 Taxpayer Information	26
D. 01-04-01 Tax Hearings	28
E. 02-01-01 Accounting/Reporting	30
F. 02-01-02 Claims and Payments	32
G. 02-02-01 Property Tax Program	34
H. 02-03-01 Fiscal Research and Studies	36
I. 02-04-01 Treasury Operations	38
J. 03-01-01 Revenue and Tax Processing	40
RIDER APPROPRIATIONS AND UNEXPENDED BALANCES REQUEST	42
RIDER REVISIONS AND ADDITIONS REQUEST	43
EXCEPTIONAL ITEMS	
A. Exceptional Items Request Schedule	46
B. Exceptional Items Strategy Allocation Schedule	61
C. Exceptional Items Strategy Request	76
CAPITAL BUDGET	
A. Capital Budget Project Schedule	93
B. Capital Budget Project Information	98
C. Capital Budget Allocation to Strategies (Baseline)	101
SUPPORTING SCHEDULES	
A. Historically Underutilized Business Supporting Schedule	104
B. Federal Funds Supporting Schedule	106
C. Allocation of the Biennial 10 Percent Reduction Supporting Schedule	107
D. Indirect Administrative and Support Costs	110

**FISCAL PROGRAMS (AGENCY 902)
TABLE OF CONTENTS**

SUMMARY OF REQUEST

A. Summary of Base Request by Strategy	123
B. Summary of Base Request by Method of Finance	127
C. Summary of Base Request by Object of Expense	137
D. Summary of Base Request Objective Outcomes	138
E. Summary of Exceptional Items Request	139
F. Summary of Total Request by Strategy	140
G. Summary of Total Request Objective Outcomes	142

STRATEGY REQUEST

A. 01-01-01 Voter Registration.....	143
B. 01-01-02 Miscellaneous Claims	144
C. 01-01-03 Reimbursement-Commitment Hearings.....	146
D. 01-01-04 Reimbursement-Mixed Beverage Tax.....	147
E. 01-01-05 Judgments and Settlements	148
F. 01-01-06 County Taxes-University Lands.....	149
G. 01-01-07 Lateral Road Fund Districts	150
H. 01-01-08 Unclaimed Property	151
I. 01-01-09 Underage Tobacco Program	152
J. 01-01-10 Ranger Pensions	153
K. 01-01-11 Local Continuing Education Grants.....	154
L. 01-01-12 Advanced Tax Compliance.....	155
M. 01-01-13 Subsequent CVC Claims.....	156
N. 02-01-01 Energy Office	157
O. 02-01-02 Oil Overcharge Settlement Funds.....	159

INFORMATIONAL LISTING OF FUNDS APPROPRIATED FOR SOCIAL SECURITY CONTRIBUTIONS AND BENEFIT REPLACEMENT PAY.....	160
--	-----

RIDER APPROPRIATIONS AND UNEXPENDED BALANCES REQUEST	161
--	-----

RIDER REVISIONS AND ADDITIONS REQUEST	162
---	-----

EXCEPTIONAL ITEMS

A. Exceptional Items Request Schedule	165
B. Exceptional Items Strategy Allocation Schedule	173
C. Exceptional Items Strategy Request	181

CAPITAL BUDGET

A. Capital Budget Project Schedule	189
B. Capital Budget Allocation to Strategies (Baseline)	191

SUPPORTING SCHEDULES

A. Federal Funds Supporting Schedule	192
B. Allocation of the Biennial 10 Percent Reduction Supporting Schedule	195

COMPTROLLER OF PUBLIC ACCOUNTS ADMINISTRATOR'S STATEMENT

INTRODUCTION

The Comptroller's office faces many unique challenges as we prepare for the fiscal 2008/09 biennium. Of primary importance is the implementation of legislation passed by the 3rd Called Session of the 79th Legislature. House Bill 3 amended the Texas Tax Code, Chapter 171, to revise the existing franchise tax by changing the tax base, lowering the rate, and extending coverage to active businesses receiving state law liability protection. This expanded business tax, also known as the Margin Tax, is expected to add approximately 200,000 new franchise taxpayers, placing even greater demands on the agency's limited resources. The changes to the franchise tax made by H.B. 3 will impact many areas of the Comptroller's office, most significantly the Tax Administration, Revenue Administration, Fiscal Management, and Information Technology areas. H.B. 3 will require a significant rewrite of the agency's tax systems as well as new administrative rules and policies to administer the tax and to provide guidance to all taxable entities. Any reductions to the agency's budget could potentially impact the successful implementation of this critical legislation.

As steward of the state's finances, the agency is responsible for collecting most of the money needed to finance state government. In fiscal 2005, the agency worked diligently to achieve the Legislature's goals by collecting \$29.8 billion in state taxes and fees, including \$16.3 billion in state sales taxes, more than \$2.9 billion in motor fuels taxes, and \$2.2 billion in franchise taxes.

This was accomplished with a workforce that has remained constant for more than a decade. In fact, staffing today is at the same level as 1991, the last year of the Bullock administration. During this same timeframe, the agency has been given a myriad of new responsibilities by the Legislature, including: the Property Value Study, the State Treasury, the insurance and mixed beverage taxes, and the Texas Tomorrow Funds. Even more importantly, as the agency's total workforce level has held steady, the number of taxpayers served by the agency has grown significantly. The number of sales tax permit-holders alone increased by almost 85,000 over the past decade. This group of taxpayers, historically the largest taxpayer category, is projected to grow by 1.5 percent per year for the next 5 years.

The latest instructions from the Legislative Budget Board and the Governor's Office of Budget, Planning and Policy call for a budget submission for the fiscal 2008/09 biennium that is limited to 90 percent of fiscal 2006/07 expended and budgeted levels for General Revenue-related funds. Despite our best efforts to minimize the effects this reduction will have on core agency functions, the impact will be dramatic. It is important to remember that almost 80 percent of the agency's budget is devoted to generating, collecting, and processing state tax revenue. Any reductions will have a direct impact on the agency's ability to carry out its constitutional mandates, including implementation of H.B. 3.

LEGISLATIVE APPROPRIATIONS REQUEST FOR FISCAL 2008/09

As directed by the state's leadership, the Comptroller's office is submitting a funding request of \$367.7 million for the fiscal 2008/09 biennium. This represents a \$34.4 million reduction over the current fiscal 2006/07 expenditure levels. These reductions will require significant staff losses in the tax administration, revenue administration, fiscal management, and information technology areas of the agency. This funding level will force the agency to reduce its workforce from 2,896.8 to 2,636.8 full time equivalents (FTEs), or 260 FTEs. More importantly, this reduction will result in the loss of an estimated \$277.4 million in state tax revenue, and increase state expenditures by an estimated \$92.5 million. The impact of these reductions on the agency's core business functions is outlined below:

Tax Administration

The Tax Administration area will lose 160.8 FTEs if the budget reductions are enacted next biennium. In the Tax Audit area, a loss of auditors will severely impact the agency's ability to conduct assessments. Audit completions will decline by 4,700 audits in fiscal 2008/09, resulting in a loss of an estimated \$103.8 million in tax revenue over the biennium. With reduced staffing, audit coverage is projected to drop from approximately 0.80 percent to 0.67 percent in fiscal 2008 and from 0.78 percent to 0.66 percent in fiscal 2009. Reduced audit activity eventually results in decreased levels of taxpayer voluntary compliance, which promotes timely, accurate tax payments. A reduction in voluntary compliance could lower the reporting accuracy on audits from 98 percent to 96 percent in fiscal 2008/09.

A loss of enforcement collectors in the Tax Collections area will have a significant impact on delinquent tax collections and result in the loss of an estimated \$148 million in potential state tax revenue over the biennium. The loss of staff will increase workload inventories by 11 percent and slow collection processes. Turnaround time for delinquent accounts will increase approximately 10 percent in fiscal 2008 and 27 percent in fiscal 2009, resulting in delinquent accounts remaining in inventories for longer periods of time; case closure rates will decrease by 5 percent; and, the minimum percent of time a collector remains in the field will be reduced by 4 percent in fiscal 2008/09.

A loss of Tax Assistance staff will 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 will lose the ability to efficiently and effectively implement new law changes, amend tax publications, amend administrative rules and provide training to Audit and Enforcement staff. With the passage of H.B. 3, and the resulting Margin Tax, an estimated 200,000 taxpayers will be added to the existing population served by the Comptroller's

COMPTROLLER OF PUBLIC ACCOUNTS ADMINISTRATOR'S STATEMENT

office. As a result, the amount of taxpayer correspondence and telephone inquiries is anticipated to increase proportionately; however, the loss of Tax Assistance staff will result in a dramatic reduction in the response time to taxpayer inquiries. Projected response times to taxpayer correspondence will increase from 5.5 days to 20.4 days in fiscal 2008 and from 6.5 days to 21.3 days in fiscal 2009; and, the Tax Assistance call center will handle fewer telephone inquiries, resulting in taxpayers either having to wait longer, or not receive assistance. The reduced staffing levels and the inability to communicate effectively and efficiently with taxpayers will eventually result in an increase in taxpayer reporting errors, negative tax filing patterns, and a potential decrease in voluntary compliance.

A loss of legal support staff will create major delays in the overall tax hearings process and impede the timely receipt and deposit of tax revenue owed the state. Since the hearings process is an integral part of the tax administration function, any delays or backlogs in this area will have a ripple effect across the agency. In fiscal 2008/09, a reduction of staff in this area will result in an estimated 17 percent decrease in the number of oral hearings conducted; reduce the percentage of proposed decisions issued within 40 days of the record closing by 8 percent; increase the average number of days taken to issue a proposed decision following record closing from 10 days to 15 days; and, reduce the number of final decisions rendered by nearly 8 percent.

Revenue Administration

The Revenue Administration area will lose 55.8 FTEs as a result of the budget reduction. These staff decreases will impede the timely processing of all tax payments within 3 days of receipt (as required by statute), resulting in an average minimum monthly loss of interest to the state of \$7.3 million over the biennium. There will be an estimated 17 percent increase in the time required to generate taxpayer refunds, resulting in a projected increase of \$4.5 million in credit interest paid out next biennium. The time it takes to return tax allocations to local jurisdictions will increase from 21 days to 28 days in fiscal 2008/09, in order to reflect the additional one week required to process all sales tax return data and money for each monthly allocation. Collection actions, including hot check billings, liens filed, certifications to the Attorney General, judgments taken, bankruptcy claims filed, successor liability audits processed and billed, securities forfeited, and warrants held will decrease, which in turn will severely jeopardize the agency's ability to protect the state's financial interests.

In addition, staff decreases in Revenue Administration will negatively impact Texas' Unclaimed Property Program. The amounts of abandoned funds that are voluntarily reported and remitted to the Comptroller's office are projected to decrease by an estimated \$5.4 million in unclaimed property funds during the next biennium. A reduction of staff will also result in fewer auctions being held,

thereby reducing the number of abandoned items sold each year by half. This will translate into an estimated \$350,000 in lost sales annually, reducing deposits to General Revenue by an estimated \$700,000 in fiscal 2008/09.

Fiscal Management

The Fiscal Management area will lose 43.4 FTEs if reductions are enacted next biennium. This will increase the agency's risk of failure to deliver the *Comprehensive Annual Financial Report* and the *Annual Cash Report* by their statutorily required due dates and compromise the quality of the data. Failure to issue timely financial information could adversely affect the state's bond rating. The number of agency appropriations analyzed will decrease 10 percent; and, agency noncompliance with provisions of the General Appropriations Act will be at higher risk of not being identified and documented. The turnaround time for bill costing estimates will be adversely affected.

The ability to disseminate timely information to state agencies regarding the security of the statewide accounting, payroll, property, and human resource systems will be compromised and could result in inappropriate user security up to and including fraud against state assets and breach of statewide data integrity. Staff reductions will lead to longer response time and turnaround time on agency inquiries relating to payroll, personnel, purchasing and travel issues; and, an increased occurrence of agencies missing crucial payroll deadlines due to errors or incorrect data being submitted. In addition, post-payment audits of agencies will be reduced by over 28 percent, increasing the risk of overpayments or improper payments going undetected. From fiscal 2000 to the present, the average dollars found in error has exceeded \$262,900 per audit.

A loss of staff in Treasury Operations will result in delays in processing funds. At today's interest rates, with an average daily deposit of around \$19 million (adjusted for the effect a budget reduction will have on Revenue Administration's deposits), a processing delay of only one day will cost the state over \$1.9 million in lost interest over the biennium. The untimely research and reconciliation of warrants will jeopardize the ability to meet the midnight deadline of the Uniform Commercial Code for the presentation of returned warrants. As much as \$2.0 million per year could be lost if this deadline is missed on only half of the warrants currently returned. Pledged collateral totaling \$1.385 billion as of June 30, 2006, will not be monitored or revalued on an ongoing basis. The timely and accurate reconciliation of all bank accounts that hold state funds will be compromised. In addition, as previously indicated, a loss in the number of auditors and enforcement collectors will result in an estimated reduction of deposits to the state treasury of \$251.8 million for the fiscal 2008/09 biennium. This decrease alone will cost the state an additional \$6.3 million in lost interest.

**COMPTROLLER OF PUBLIC ACCOUNTS
ADMINISTRATOR'S STATEMENT**

A loss of Property Tax staff will impede the agency's ability to conform to Section 403.302 of the Government Code which requires the Comptroller's office to annually conduct a Property Value Study (PVS) to determine the actual level of property tax wealth in each school district for state funding purposes. This study, an independent estimate mandated by the Legislature, is designed to ensure equitable school funding. The number of samples included in the study directly affects the accuracy of the study findings. Reduced staff will result in a smaller sample size; the smaller the number of samples included in the study, the less accurate the findings.

With billions of dollars of state school aid depending on the study, any reduction in the number of samples collected will cause a negative impact on the amount and equitability of state funding distributed to schools. Further, when state oversight is reduced or absent, there has been a historical tendency of some appraisal districts to appraise property below market value for tax purposes. If not corrected in the PVS, the reduction in appraisal effort, estimated at one-half of one percent, could cost the state an estimated \$88 million after a one-year lag. This cost would first be realized in fiscal 2009. The cost would more than double in the second year, triple in the third year, and so forth for at least five years as property values continue to rise and appraisal efforts continue to fall. Similar costs would arise in counties, cities, and special districts. In the long term, and perhaps most troubling, a reduction in state oversight would, over time, create an inequitable school funding system. As more and more appraisals drift undetected from market value, the property value for similar properties among school districts would begin to vary significantly. This inconsistency in values would increase the likelihood that the state would once again be thrust into school finance litigation because the system would no longer be uniform.

Information Technology

A loss of agency support staff will have a significant impact on the daily operations of the Comptroller's office. Specifically, reductions in the agency's Information Technology area will impact the agency's ability to provide infrastructure support of the data center, network, and server environments. In addition, a loss of staff in this area will have a significant impact on the agency's ability to meet statutory changes and deadlines established by the Legislature, including the rewrite of several major tax processing systems. Current legislative rewrite projects include the crude oil tax and the natural gas tax by June 2007; as well as the new franchise tax system by January 2008. Additional projects in progress include a rewrite of the Treasury Systems; the Texas Identification Number (TINS); and, the Automated Tax Jurisdiction Project.

EXCEPTIONAL ITEMS REQUEST

Considering the magnitude of the mandated reduction, and the impact on agency operations and state tax revenue, the Comptroller's office requests the \$34.4 million be restored, bringing the fiscal 2008/09 budget back to fiscal 2006/07 levels. This will enable the agency to collect and process approximately \$277.4 million in tax revenue that would otherwise be lost to the state and provide essential financial controls over the statewide tax and accounting systems. In addition, \$92.5 million in potential costs to the state will be avoided as the annual Property Value Study will be completed timely and accurately and the timely processing of tax refunds will keep credit interest payments to a minimum. Finally, restoring 260 FTEs will enable the agency to meet the needs of the state, its citizens, and the legislative decision makers of government.

Strategy 1.1.1. Ongoing Audit Activities: Restore \$9.4 million and 82.6 FTEs. Audit coverage will remain at anticipated rates of 0.80 and 0.78 percent in fiscal 2008/09, respectively; the targeted accuracy rate of 98 percent on amounts reported on original audits will be maintained; and, the inability to complete 4,700 tax due assessments with an estimated loss of \$103.8 million to the General Revenue Fund will be avoided.

Strategy 3.1.1. Revenue and Tax Processing: Restore \$7.65 million and 55.8 FTEs. Tax payments will continue to be processed within 3 days of receipt (as required by statute), resulting in the state earning an estimated \$7.3 million in interest over the biennium; the targeted ability to generate taxpayer refunds in 12 days will be maintained, thus avoiding payment of an estimated \$4.5 million in credit interest; and, the estimated additional one-week processing time required to return tax allocations to local jurisdictions will be avoided.

Strategy 2.4.1. Treasury Operations: Restore \$991,916 and 6 FTEs. Restoration of funding will allow the state to avoid the loss of an estimated \$4.0 million to the General Revenue Fund by ensuring daily reconciliation and return of warrants and timely deposits of funds into the treasury.

Strategy 1.2.1. Tax Laws Compliance: Restore \$5.1 million and 51.1 FTEs. For fiscal 2008/09, the targeted turnaround time for delinquent accounts will not be increased by 10 percent in fiscal 2008 and 27 percent in fiscal 2009; and, the anticipated loss of \$148 million to the General Revenue Fund from delinquent tax collections will be avoided for the fiscal 2008/09 biennium.

Strategy 2.1.1. Accounting/Reporting: Restore \$2.59 million and 11.8 FTEs. A 10 percent reduction in the number of agency appropriations analyzed will be avoided, thereby lessening the risk of agency noncompliance with provisions of the General Appropriations Act not being identified and documented. Timely

**COMPTROLLER OF PUBLIC ACCOUNTS
ADMINISTRATOR'S STATEMENT**

completion, accuracy and delivery of the *Comprehensive Annual Financial Report* and the *Annual Cash Report* will continue without interruption by their statutorily required due dates.

Strategy 2.1.2. Claims and Payments: Restore \$1.98 million and 14.7 FTEs. The number of post-payment audit reviews of state agencies will not be reduced by over 48 percent, thereby reducing the state's risk of overpayments or improper payments going undetected. From fiscal 2000 to the present, the average dollars found in error has exceeded \$262,900 per audit.

Strategy 1.4.1. Tax Hearings: Restore \$1.6 million and 9.9 FTEs. The agency's ability to conduct oral hearings will not be reduced by 17 percent; the percentage of proposed decisions issued within 40 days of the record closing will not be reduced by 8 percent; and, the number of final decisions rendered will also not be reduced by 8 percent.

Strategy 2.2.1. Property Value Study: Restore \$1.39 million and 9.7 FTEs. The agency's ability to include the targeted number of properties in the Property Value Study for fiscal 2008/09 will increase the accuracy of the study's findings, thereby ensuring more equitable state school funding. Further, maintaining the current level of state oversight may deter some appraisal districts from undervaluing properties and resulting in a possible cost to the state of \$88 million in fiscal 2009.

Strategy 1.3.1. Taxpayer Information: Restore \$3.0 million and 17.2 FTEs. Restoring resources to current levels will enable the agency to continue providing accurate, consistent, and timely tax information to taxpayers and tax professionals, thereby resulting in fewer taxpayer reporting errors, positive tax filing patterns, and increased voluntary compliance.

Strategy 2.3.1. Fiscal Research: Restore \$569,768 and 1.2 FTEs. The agency's ability to respond to local government requests for information and technical assistance will remain unchanged.

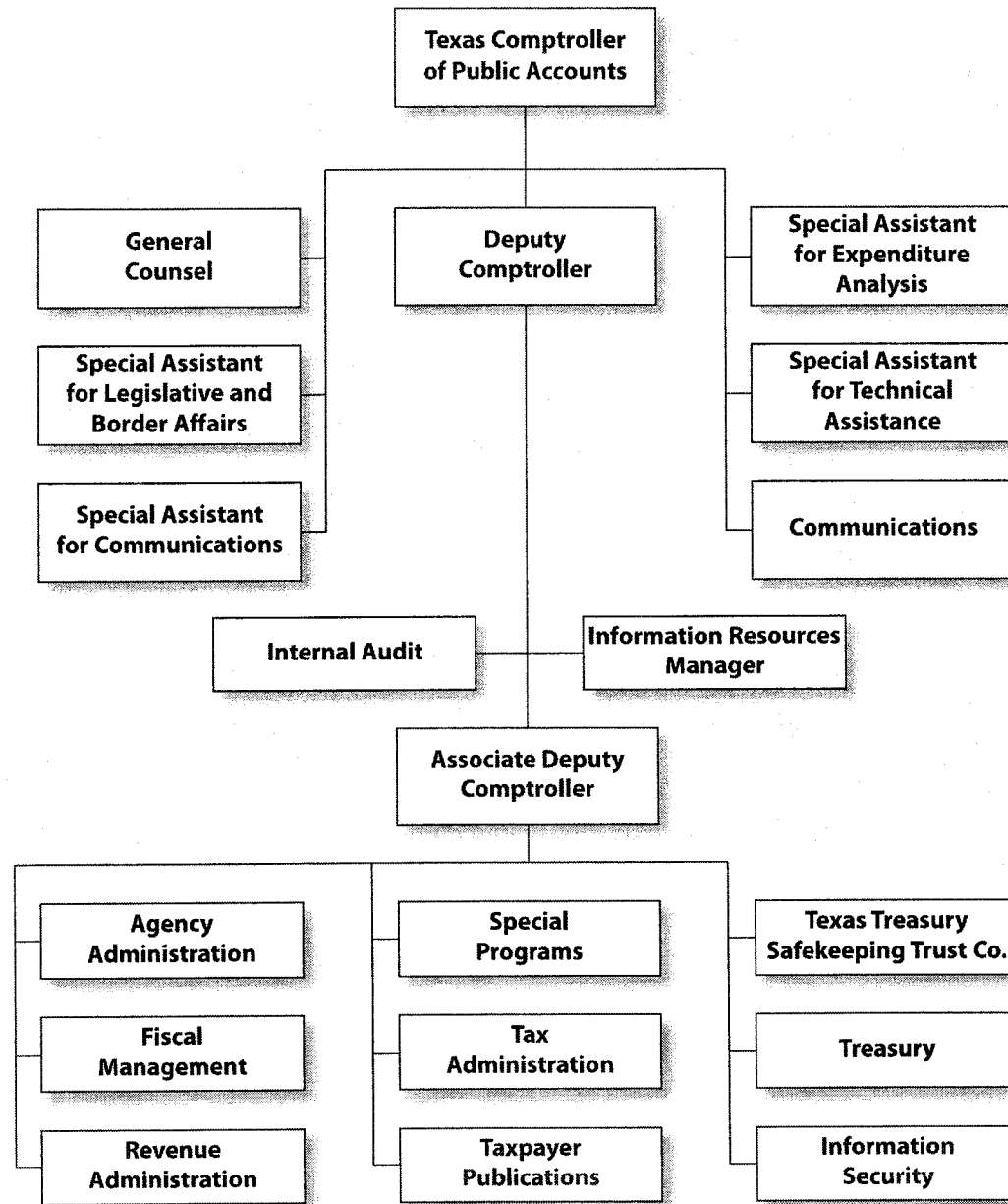
FISCAL PROGRAMS (AGENCY 902)

The Comptroller's office is responsible for the payment of the following statewide functions and state obligations: payments to counties for voter registration costs; payment of claims against state agencies; reimbursement to counties for the cost of commitment hearings under the Mentally Retarded Persons Act; reimbursement of taxes received under the Texas Alcoholic Beverage Code; payment in lieu of county taxes to counties in which University of Texas endowment lands are located; payments for federal court judgments and settlements against state agencies; allocations to the Lateral Road Fund; claims for and payment of previously unclaimed property; allocation of grants

to local law enforcement agencies for the Underage Tobacco Program; payments to the Ranger Pension Program; allocation of grants to local law enforcement agencies to provide continuing education; expanding advanced database technology; payments to Victims of Crime; and, State Energy Conservation Office and Oil Overcharge Funds.

Loss of funding in these areas would impede the ability of the state to pay the following: an estimated \$600,000 in voter registration disbursements to counties; \$47.5 million in county mixed beverage reimbursements; \$250,000 in judgments and settlements; \$2.6 million for the payment of taxes to counties that have endowment lands set aside for the University of Texas; \$18.9 million in unclaimed property claims; \$400,000 in grants to local law enforcement agencies related to tobacco and alcohol consumption by minors; \$1.2 million in grants to local law enforcement agencies to provide continuing education for licensed peace officers; and, \$5.9 million in oil overcharge settlement funds, which are monitored by the Department of Energy, and used to fund various energy efficiency programs. The exceptional items for this area would restore the funding necessary to pay all state claims and obligations.

AGENCY ORGANIZATIONAL CHART



COMPTROLLER OF PUBLIC ACCOUNTS (AGENCY 304)

SUMMARY OF BASE REQUEST BY STRATEGY

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
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	\$51,655,365	\$53,862,792	\$55,586,333	\$50,489,042	\$50,489,042
02	Achieve average account closure rates, ratios, and turnaround times					
01	Improve compliance with tax laws through contact and collection program	28,148,164	29,588,913	30,246,324	27,391,661	27,391,661
03	Improve taxpayer ratings of accuracy and speed of information disseminated					
01	Provide information to taxpayers, government officials, and the public	17,433,675	18,404,206	18,847,334	17,042,350	17,042,350
04	Provide fair and timely hearings and position letters					
01	Provide tax hearings/represent the agency/provide legal counsel	9,217,615	9,862,170	10,239,566	9,308,311	9,308,311
TOTAL, GOAL 01		\$106,454,819	\$111,718,081	\$114,919,557	\$104,231,364	\$104,231,364
=====						
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	\$13,148,536	\$13,696,023	\$14,013,966	\$12,581,476	\$12,581,476
02	Audit/process claims; issue payments; provide assistance and training	12,128,654	13,042,481	13,389,449	12,263,775	12,263,775
02	Improve the accuracy of the property value study					
01	Conduct property value study; provide assistance; review methods	8,725,909	9,445,992	9,620,740	8,803,590	8,803,590
03	Identify/develop research to promote understanding of fiscal issues					
01	Provide information and analysis to the public and private sectors	7,425,628	7,505,241	7,598,752	7,198,775	7,198,775
04	Maximize state revenue					
01	Ensure that the state's assets, cash receipts, and warrants are secured	6,271,289	7,523,139	6,810,723	6,201,622	6,201,622
TOTAL, GOAL 02		\$47,700,016	\$51,212,876	\$51,433,630	\$47,049,238	\$47,049,238
=====						

SUMMARY OF BASE REQUEST BY STRATEGY

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
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	\$35,720,670	\$36,132,911	\$36,738,945	\$32,591,725	\$32,591,725
TOTAL, GOAL 03		\$35,720,670	\$36,132,911	\$36,738,945	\$32,591,725	\$32,591,725
TOTAL, AGENCY STRATEGY REQUEST		\$189,875,505	\$199,063,868	\$203,092,132	\$183,872,327	\$183,872,327
TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST *		\$0	\$0	\$0	\$0	\$0
GRAND TOTAL, AGENCY REQUEST		\$189,875,505	\$199,063,868	\$203,092,132	\$183,872,327	\$183,872,327
METHOD OF FINANCING:						
0001	General Revenue Fund	\$189,665,887	\$198,657,339	\$202,707,001	\$183,476,497	\$183,476,497
0555	Federal Funds	0	2,085	0	0	0
0666	Appropriated Receipts	114,214	229,444	210,131	220,830	220,830
0777	Interagency Contracts	95,404	175,000	175,000	175,000	175,000
TOTAL, METHOD OF FINANCING		\$189,875,505	\$199,063,868	\$203,092,132	\$183,872,327	\$183,872,327

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

PREPARED BY: Robert Chapa

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	METHOD OF FINANCE	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
GENERAL REVENUE:						
0001	General Revenue Fund					
	REGULAR APPROPRIATIONS	\$194,539,632	\$190,698,354	\$190,698,356	\$183,476,497	\$183,476,497
	TRANSFERS					
	Article IX, Section 12.03 Retirement Incentives (2004/05 GAA)	(3,335,624)	0	0	0	0
	H. B. 7 (78th Legislature, 3rd Called Session, 2003) Appropriation Reduction	(6,262,727)	0	0	0	0
	H. B. 3042, Article 5 (78th Legislature, RS, 2003) Appropriation Reduction	(261,747)	0	0	0	0
	Article IX, Section 5.09 Reductions for Commercial Air Travel (2006/07 GAA)	0	(180,018)	0	0	0
	Article IX, Section 13.17(a) Salary Increase (2006/07 GAA)	0	5,415,000	5,415,000	0	0
	Article IX, Section 11.04 Efficient Use of Space (2006/07 GAA)	0	(5,528)	(17,634)	0	0
	Article IX, Section 14.01 Contingency Rider S. B. 978 (2006/07 GAA)	0	244,500	391,200	0	0
	H. B. 3 (79th Legislature, 3rd Called Session, 2006)	0	0	2,000,000	0	0
	Article IX, Section 13.17(a) Salary Increase (2006/07 GAA)	0	0	4,220,079	0	0
	UNEXPENDED BALANCES AUTHORITY					
	Rider # 11 Unexpended Balances (2004/05 GAA)	7,471,384	0	0	0	0
	Rider # 8 Unexpended Balances (2006/07 GAA)	(2,485,031)	2,485,031	0	0	0
TOTAL, General Revenue Fund		\$189,665,887	\$198,657,339	\$202,707,001	\$183,476,497	\$183,476,497

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	METHOD OF FINANCE	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
GENERAL REVENUE – DEDICATED FUNDS:						
5071	General Revenue Dedicated Fund – Texas Emissions Reduction Plan					
	REGULAR APPROPRIATIONS	\$163,710	\$0	\$0	\$0	\$0
	H. B. 1365 (78 th Legislature, Regular Session, 2003) Appropriation Reduction	(163,710)	0	0	0	0
TOTAL, General Revenue – Dedicated Funds		\$0	\$0	\$0	\$0	\$0
=====						
FEDERAL FUNDS:						
0555	Federal Funds					
	RIDER APPROPRIATION					
	Article IX, Section 8.02(a) Federal Funds/Block Grants (2006/07 GAA)	\$0	\$2,085	\$0	\$0	\$0
TOTAL, Federal Funds		\$0	\$2,085	\$0	\$0	\$0
=====						
OTHER FUNDS:						
0666	Appropriated Receipts					
	REGULAR APPROPRIATIONS	\$101,270	\$110,131	\$110,131	\$120,830	\$120,830
	Article IX, Section 8.03(a) Reimbursements and Payments (2006/07 GAA)	0	100,000	100,000	100,000	100,000
	Article IX, Section 8.03(b) Reimbursements and Payments (2004/05 GAA)	12,944	0	0	0	0
	Article IX, Section 8.03(b) Reimbursements and Payments (2006/07 GAA)	0	19,313	0	0	0
TOTAL, Appropriated Receipts		\$114,214	\$229,444	\$210,131	\$220,830	\$220,830
=====						

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	METHOD OF FINANCE	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
0777 Interagency Contracts						
	REGULAR APPROPRIATIONS	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
	LAPSED APPROPRIATIONS	(79,596)	0	0	0	0
TOTAL, Interagency Contracts		\$95,404	\$175,000	\$175,000	\$175,000	\$175,000
TOTAL, ALL OTHER STATE FUNDS		\$209,618	\$404,444	\$385,131	\$395,830	\$395,830
GRAND TOTAL		\$189,875,505	\$199,063,868	\$203,092,132	\$183,872,327	\$183,872,327
FULL TIME EQUIVALENTS						
	REGULAR APPROPRIATIONS	2,932.0	2,893.8	2,896.8	2,636.8	2,636.8
TRANSFERS						
	H. B. 7 (78th Legislature, 3rd Called Session, 2003) Appropriation Reduction	(43.2)	0.0	0.0	0.0	0.0
AVERAGE NUMBER BELOW CAP						
	Vacancies	(124.1)	(98.4)	0.0	0.0	0.0
TOTAL ADJUSTED FTES		2,764.7	2,795.4	2,896.8	2,636.8	2,636.8
NUMBER OF 100% FEDERALLY FUNDED FTES		0.0	0.0	0.0	0.0	0.0

PREPARED BY: Robert Chapa

SUMMARY OF BASE REQUEST BY OBJECT OF EXPENSE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	DESCRIPTION	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
1001	Salaries and Wages	\$133,996,721	\$142,284,683	\$147,888,869	\$134,867,054	\$134,867,054
1002	Other Personnel Costs	6,267,040	5,017,403	4,660,550	4,660,550	4,660,550
2001	Professional Fees and Services	8,389,587	10,052,533	10,545,297	7,734,355	7,812,695
2002	Fuels and Lubricants	12,211	12,586	11,500	11,500	11,500
2003	Consumable Supplies	1,212,128	1,421,504	1,191,499	1,107,779	1,107,779
2004	Utilities	3,573,042	4,285,712	4,716,329	4,728,380	4,728,380
2005	Travel	4,158,818	4,483,847	4,151,655	3,513,346	3,513,346
2006	Rent – Building	2,590,375	2,555,327	2,578,689	2,578,689	2,578,689
2007	Rent – Machine and Other	6,379,893	6,859,218	7,252,600	7,252,600	7,252,600
2009	Other Operating Expense	21,469,649	20,944,814	19,622,469	17,324,806	17,339,734
5000	Capital Expenditures	1,826,041	1,146,241	472,675	93,268	0
AGENCY TOTAL		\$189,875,505	\$199,063,868	\$203,092,132	\$183,872,327	\$183,872,327
		=====				

PREPARED BY: Robert Chapa

SUMMARY OF BASE REQUEST OBJECTIVE OUTCOMES

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	GOAL / OBJECTIVE / OUTCOME	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
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)	97.5%	97.0%	98.0%	96.1%	96.1%
02	Number of Non-permitted Businesses Permitted	1,846.0	1,800.0	2,200.0	2,250.0	2,300.0
02	Achieve average account closure rates, ratios and turnaround times					
01	Average Turnaround Time For Delinquent Accounts (Days)	133.0	144.0	133.0	143.0	147.0
02	Average Monthly Delinquent Account Closure Rate per Enforcement Collector (K)	326.0	350.0	321.0	289.0	289.0
03	% of Positive Surveys Received From Attendees at Taxpayer Seminars	99.6%	99.0%	95.0%	90.0%	90.0%
03	Improve taxpayer ratings of accuracy and speed of information disseminated					
01	% of Favorable Responses to Taxpayer Surveys About Disseminated Information	97.3%	96.0%	96.0%	86.0%	86.0%
04	Provide fair and timely hearings and position letters					
01	% of Proposed Decisions by ALJs Within 40 Days of Closing (K)	96.8%	96.4%	98.0%	90.0%	90.0%
02	% of All Cases in Which Position Letters are Issued Within 90 Days	80.3%	81.7%	85.0%	69.0%	69.0%
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	83.0%	80.0%	80.0%	45.0%	45.0%
02	% of Expenditures Supported by Revenue Estimates Prior to Certification	100.0%	100.0%	100.0%	100.0%	100.0%
03	% of Fund Accounting Customers Who Return Good or Excellent on Surveys (K)	97.5%	97.5%	98.0%	90.0%	90.0%
04	Average % Variance (+/-) Between Estimated and Actual Revenue Collections	-3.2%	0.0%	1.11%	0.0%	1.16%
05	Customer Service Rating Received Each Fiscal Year on Claims' Division Services	94.6%	93.0%	84.0%	75.0%	75.0%
06	Number of State Agencies Participating in the Warrant Hold Program	92.0	92.0	92.0	92.0	92.0
07	% of All Payments Issued via Direct Deposit (Excluding WES Payments)	68.0%	68.0%	69.0%	60.0%	61.0%
08	% of USAS Users Who Return a High Overall Customer Satisfaction Rating	86.5%	86.5%	80.0%	70.0%	70.0%

SUMMARY OF BASE REQUEST OBJECTIVE OUTCOMES

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	GOAL / OBJECTIVE / OUTCOME	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
02	Improve the accuracy of the property value study					
01	% of ISDs' Total Statewide Value in Which PTD Met the Target Margin of Error (K)	86.8%	91.2%	95.0%	87.0%	87.0%
02	% of ISD Reports Produced Electronically from Appraisal Roll Data	71.9%	75.0%	75.0%	75.0%	75.0%
03	Identify/develop research to promote understanding of fiscal issues					
01	% Increase in the Number of Online Subscribers to Publications	14.5%	17.0%	15.0%	15.0%	15.0%
04	Maximize state revenue					
01	% of Funds Processed Electronically (K)	85.0%	85.0%	85.0%	90.0%	90.0%
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)	8.5	9.0	12.0	14.0	14.0
02	Time Taken to Return Tax Allocations to Local Jurisdictions (Days) (K)	20.9	21.0	21.0	28.0	28.0
03	Average Tax Data Entry Turnaround Time (Hours)	6.4	6.1	12.0	45.0	70.0

PREPARED BY: Robert Chapa

SUMMARY OF EXCEPTIONAL ITEMS REQUEST

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

Priority	Item	2008			2009			Biennium	
		GR / GR Dedicated	All Funds	FTEs	GR / GR Dedicated	All Funds	FTEs	GR / GR Dedicated	All Funds
1	Maintain an ongoing program of audit activities	\$4,714,775	\$4,714,775	82.6	\$4,714,775	\$4,714,775	82.6	\$9,429,550	\$9,429,550
2	Improve tax/voucher data processing	3,825,501	3,825,501	55.8	3,825,501	3,825,501	55.8	7,651,002	7,651,002
3	Ensure the state's assets/receipts/warrants are secured	495,958	495,958	6.0	495,958	495,958	6.0	991,916	991,916
4	Improve compliance with tax laws	2,553,042	2,553,042	51.1	2,553,042	2,553,042	51.1	5,106,084	5,106,084
5	Project receipts/disbursements; complete accounting	1,297,149	1,297,149	11.8	1,297,149	1,297,149	11.8	2,594,298	2,594,298
6	Audit/process claims; issue payments	991,930	991,930	14.7	991,930	991,930	14.7	1,983,860	1,983,860
7	Provide tax hearings; represent the agency	807,614	807,614	9.9	807,614	807,614	9.9	1,615,228	1,615,228
8	Conduct property value study; provide assistance	695,806	695,806	9.7	695,806	695,806	9.7	1,391,612	1,391,612
9	Provide information to taxpayers/officials/public	1,539,014	1,539,014	17.2	1,539,014	1,539,014	17.2	3,078,028	3,078,028
10	Provide financial information and analysis	284,884	284,884	1.2	284,884	284,884	1.2	569,768	569,768
TOTAL, EXCEPTIONAL ITEMS REQUEST		\$17,205,673	\$17,205,673	260.0	\$17,205,673	\$17,205,673	260.0	\$34,411,346	\$34,411,346

METHOD OF FINANCING:

0001 General Revenue Fund	\$17,205,673	\$17,205,673		\$17,205,673	\$17,205,673		\$34,411,346	\$34,411,346
0555 Federal Funds	0	0		0	0		0	0
0666 Appropriated Receipts	0	0		0	0		0	0
0777 Interagency Contracts	0	0		0	0		0	0
TOTAL, METHOD OF FINANCING	\$17,205,673	\$17,205,673		\$17,205,673	\$17,205,673		\$34,411,346	\$34,411,346

FULL TIME EQUIVALENT POSITIONS:	260.0	260.0
NUMBER OF 100% FEDERALLY FUNDED FTES	0.0	0.0

PREPARED BY: Robert Chapa

SUMMARY OF TOTAL REQUEST BY STRATEGY

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	GOAL / OBJECTIVE / STRATEGY	BL 2008	BL 2009	EXCP 2008	EXCP 2009	TTL 2008	TTL 2009
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	\$50,489,042	\$50,489,042	\$4,714,775	\$4,714,775	\$55,203,817	\$55,203,817
02 Achieve avg. account closure rates, ratios and turnaround times							
01	Improve compliance with tax laws	27,391,661	27,391,661	2,553,042	2,553,042	29,944,703	29,944,703
03 Improve taxpayer ratings of accuracy/speed of information							
01	Provide information to taxpayers/officials/public	17,042,350	17,042,350	1,539,014	1,539,014	18,581,364	18,581,364
04 Provide fair and timely hearings and position letters							
01	Provide tax hearings/represent the agency	9,308,311	9,308,311	807,614	807,614	10,115,925	10,115,925
TOTAL, GOAL 01		\$104,231,364	\$104,231,364	\$9,614,445	\$9,614,445	\$113,845,809	\$113,845,809
=====							
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	\$12,581,476	\$12,581,476	\$1,297,149	\$1,297,149	\$13,878,625	\$13,878,625
02	Audit/process claims; issue payments	12,263,775	12,263,775	991,930	991,930	13,255,705	13,255,705
02 Improve the accuracy of the property value study							
01	Conduct property value study; provide assistance	8,803,590	8,803,590	695,806	695,806	9,499,396	9,499,396
03 Identify/develop research to promote understanding of fiscal issues							
01	Provide information and analysis	7,198,775	7,198,775	284,884	284,884	7,483,659	7,483,659
04 Maximize state revenue							
01	Ensure the state's assets/receipts/warrants are secured	6,201,622	6,201,622	495,958	495,958	6,697,580	6,697,580
TOTAL, GOAL 02		\$47,049,238	\$47,049,238	\$3,765,727	\$3,765,727	\$50,814,965	\$50,814,965
=====							

SUMMARY OF TOTAL REQUEST BY STRATEGY

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	GOAL / OBJECTIVE / STRATEGY	BL 2008	BL 2009	EXC 2008	EXC 2009	TTL 2008	TTL 2009
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	\$32,591,725	\$32,591,725	\$3,825,501	\$3,825,501	\$36,417,226	\$36,417,226
TOTAL, GOAL 03		\$32,591,725	\$32,591,725	\$3,825,501	\$3,825,501	\$36,417,226	\$36,417,226
TOTAL, AGENCY STRATEGY REQUEST		\$183,872,327	\$183,872,327	\$17,205,673	\$17,205,673	\$201,078,000	\$201,078,000
TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST		\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL, AGENCY REQUEST		\$183,872,327	\$183,872,327	\$17,205,673	\$17,205,673	\$201,078,000	\$201,078,000

METHOD OF FINANCING:

0001 General Revenue Fund	\$183,476,497	\$183,476,497	\$17,205,673	\$17,205,673	\$200,682,170	\$200,682,170
0555 Federal Funds	0	0	0	0	0	0
0666 Appropriated Receipts	220,830	220,830	0	0	220,830	220,830
0777 Interagency Contracts	175,000	175,000	0	0	175,000	175,000
TOTAL, METHOD OF FINANCING	\$183,872,327	\$183,872,327	\$17,205,673	\$17,205,673	\$201,078,000	\$201,078,000

FULL TIME EQUIVALENT POSITIONS:	2,636.8	2,636.8	260.0	260.0	2,896.8	2,896.8
---------------------------------	---------	---------	-------	-------	---------	---------

PREPARED BY: Robert Chapa

SUMMARY OF TOTAL REQUEST OBJECTIVE OUTCOMES

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	GOAL / OBJECTIVE / OUTCOME	BL 2008	BL 2009	EXCP 2008	EXCP 2009	TTL 2008	TTL 2009
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)	96.1%	96.1%	98.0%	98.0%	98.0%	98.0%
02	# of Non-permitted Businesses Permitted	2,250.0	2,300.0			2,250.0	2,300.0
02	Achieve avg. account closure rates, ratios and turnaround times						
01	Avg. Turnaround Time For Delinquent Accounts (Days)	143.0	147.0	130.0	116.0	130.0	116.0
02	Avg. Monthly Delinquent Account Closure Rate per Collector (K)	289.0	289.0	305.0	305.0	305.0	305.0
03	% of Positive Surveys Received From Attendees at Seminars	90.0%	90.0%	95.0%	95.0%	95.0%	95.0%
03	Improve taxpayer ratings of accuracy/speed of information						
01	% of Favorable Responses to Taxpayer Surveys	86.0%	86.0%	96.0%	96.0%	96.0%	96.0%
04	Provide fair and timely hearings and position letters						
01	% of Proposed Decisions by ALJs Within 40 Days of Closing (K)	90.0%	90.0%	98.0%	98.0%	98.0%	98.0%
02	% of Cases in Which Position Letters are Issued Within 90 Days	69.0%	69.0%	85.0%	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	45.0%	45.0%	80.0%	80.0%	80.0%	80.0%
02	% of Expenditures Supported by Revenue Estimates	100.0%	100.0%			100.0%	100.0%
03	% of Customers Who Return Good or Excellent on Surveys (K)	90.0%	90.0%	95.0%	95.0%	95.0%	95.0%
04	Avg. % Variance (+/-) Between Estimated/Actual Collections	0.0%	1.16%	0.0%	1.05%	0.0%	1.05%
05	Customer Service Rating Received Each Fiscal Year	75.0%	75.0%	95.0%	95.0%	95.0%	95.0%
06	# of State Agencies Participating in the Warrant Hold Program	92.0	92.0			92.0	92.0
07	% of All Payments Issued via Direct Deposit (Excluding WES)	60.0%	61.0%	70.0%	71.0%	70.0%	71.0%
08	% of USAS Users Who Return a High Satisfaction Rating	70.0%	70.0%	80.0%	80.0%	80.0%	80.0%

SUMMARY OF TOTAL REQUEST OBJECTIVE OUTCOMES

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	GOAL / OBJECTIVE / OUTCOME	BL 2008	BL 2009	EXC 2008	EXC 2009	TTL 2008	TTL 2009
02	Improve the accuracy of the property value study						
01	% of ISDs' Total Value In Which PTD Met the Margin of Error (K)	87.0%	87.0%	95.0%	95.0%	95.0%	95.0%
02	% of School District Reports Produced Electronically	75.0%	75.0%			75.0%	75.0%
03	Identify/develop research to promote understanding of fiscal issues						
01	% Increase in the # of Online Subscribers to Publications	15.0%	15.0%			15.0%	15.0%
04	Maximize state revenue						
01	% of Funds Processed Electronically (K)	90.0%	90.0%			90.0%	90.0%
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)	14.0	14.0	12.0	12.0	12.0	12.0
02	Time to Return Tax Allocations to Local Jurisdictions (Days) (K)	28.0	28.0	21.0	21.0	21.0	21.0
03	Avg. Tax Data Entry Turnaround Time (Hours)	45.0	70.0	5.8	5.5	5.8	5.5

PREPARED BY: Robert Chapa

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
------------------	---	---------------------------------	---

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 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OUTPUT MEASURES:					
01 Number of Audits and Verifications Conducted	16,714.0	16,244.0	16,200.0	13,799.0	13,799.0
02 Number of Non-permitted Taxpayers Contacted Through Correspondence	3,615.0	4,500.0	3,500.0	3,500.0	3,500.0
03 Number of Hours Spent on Completed Refund Verifications	74,454.0	73,000.0	72,000.0	72,000.0	73,000.0
EFFICIENCY MEASURE:					
01 Average Dollars Assessed to Dollar Cost	\$29.74	\$32.58	\$32.50	\$30.50	\$31.00
EXPLANATORY / INPUT MEASURES:					
01 Percent of Audit Coverage	0.83%	0.81%	0.80%	0.67%	0.66%
02 Number of Taxpayers Participating in Dispute Resolution Conferences	170.0	112.0	190.0	95.0	95.0
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$39,946,679	\$42,009,189	\$43,861,347	\$39,799,450	\$39,799,450
1002 Other Personnel Costs	1,584,783	1,353,099	1,279,853	1,279,853	1,279,853
2001 Professional Fees and Services	939,936	1,076,296	1,208,480	782,017	793,769
2002 Fuels and Lubricants	3,435	3,743	3,578	3,578	3,578
2003 Consumable Supplies	254,870	387,886	318,198	293,265	293,265
2004 Utilities	644,397	761,098	822,856	824,661	824,661
2005 Travel	2,852,598	2,970,297	2,863,643	2,570,152	2,570,152
2006 Rent – Building	1,354,018	1,363,327	1,374,363	1,374,363	1,374,363
2007 Rent – Machine and Other	1,084,006	1,167,002	1,232,359	1,232,359	1,232,359
2009 Other Operating Expense	2,706,855	2,745,639	2,550,754	2,315,353	2,317,592
5000 Capital Expenditures	283,788	25,216	70,902	13,991	0
TOTAL, OBJECTS OF EXPENSE	\$51,655,365	\$53,862,792	\$55,586,333	\$50,489,042	\$50,489,042

STRATEGY REQUEST

	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
METHOD OF FINANCING:					
0001 General Revenue Fund	\$51,645,141	\$53,827,659	\$55,570,513	\$50,471,685	\$50,471,685
0666 Appropriated Receipts	10,224	35,133	15,820	17,357	17,357
TOTAL, METHOD OF FINANCING	\$51,655,365	\$53,862,792	\$55,586,333	\$50,489,042	\$50,489,042

FULL TIME EQUIVALENT POSITIONS:	841.4	846.0	885.3	801.7	801.7
---------------------------------	-------	-------	-------	-------	-------

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 will help 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 the third quarter of fiscal 2006, Comptroller auditors averaged \$2,096 in audit adjustments per hour. Investments in the training of these auditors make them valuable assets sought by the private sector. Management fosters an environment conducive to creative ideas, solutions and systems, making Texas' Audit program one of the nation's most successful.

Positive factors, such as the Business Activity Research Team (BART), the Advanced Database System, and information sharing with other governmental entities, assist agency staff in identifying additional revenue and non-permitted businesses. Since inception through the third quarter of fiscal 2006, BART has collected approximately \$636.6 million in revenue.

High private sector wages drive auditor turnover and reduce experience levels, which creates additional costs for the state and its taxpayers. Increasing retirement rates force the agency to maintain a less than optimal experienced staffing level resulting in productivity loss. Attracting qualified applicants is critical. Changes in tax laws also require additional training, which temporarily reduces productivity and taxpayer compliance. The success of the Audit program depends on the ability to provide resources to maintain the program's effectiveness. It is imperative the Legislature restore this strategy's limited resources for the fiscal 2008/09 biennium to 100 percent of the fiscal 2006/07 budgeted levels.

PREPARED BY: Robert Chapa

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
------------------	---	---------------------------------	---

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 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OUTPUT MEASURES:					
01 Number of Field Office Service Area Evaluations Conducted	2.0	1.0	1.0	1.0	1.0
02 Average Taxpayer Contacts by a Call Center Collector per Phone Hour	11.5	11.5	12.0	10.0	9.0
03 Number of Taxpayer Seminars Conducted	107.0	104.0	104.0	52.0	52.0
EFFICIENCY MEASURE:					
01 Delinquent Taxes Collected per Collection-related Dollar Expended	\$70.0	\$67.0	\$68.0	\$73.0	\$80.0
EXPLANATORY / INPUT MEASURES:					
01 Minimum Percent of Field Collector Time in the Field	31.4%	34.0%	36.0%	34.0%	32.0%
02 Total Delinquent Dollars Collected (in Millions)	\$767.0	\$835.0	\$838.0	\$824.0	\$993.0
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$20,706,718	\$21,964,179	\$22,859,228	\$20,679,056	\$20,679,056
1002 Other Personnel Costs	860,544	888,710	746,709	746,709	746,709
2001 Professional Fees and Services	762,956	907,782	1,042,664	697,102	708,853
2002 Fuels and Lubricants	1,822	1,876	1,713	1,713	1,713
2003 Consumable Supplies	168,609	206,019	184,685	168,218	168,218
2004 Utilities	593,891	697,760	759,074	760,882	760,882
2005 Travel	699,747	833,517	635,217	556,462	556,462
2006 Rent – Building	938,060	881,604	893,500	893,500	893,500
2007 Rent – Machine and Other	1,005,284	1,083,904	1,154,060	1,154,060	1,154,060
2009 Other Operating Expense	2,136,572	2,098,346	1,898,572	1,719,968	1,722,208
5000 Capital Expenditures	273,961	25,216	70,902	13,991	0
TOTAL, OBJECTS OF EXPENSE	\$28,148,164	\$29,588,913	\$30,246,324	\$27,391,661	\$27,391,661

STRATEGY REQUEST

	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
METHOD OF FINANCING:					
0001 General Revenue Fund	\$28,144,737	\$29,574,920	\$30,232,331	\$27,376,309	\$27,376,309
0666 Appropriated Receipts	3,427	13,993	13,993	15,352	15,352
TOTAL, METHOD OF FINANCING	\$28,148,164	\$29,588,913	\$30,246,324	\$27,391,661	\$27,391,661

FULL TIME EQUIVALENT POSITIONS:	498.6	505.6	526.7	475.6	475.6
---------------------------------	-------	-------	-------	-------	-------

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 32 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 completion, issuing tax permits, 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 restore this strategy's limited resources for the fiscal 2008/09 biennium to 100 percent of the fiscal 2006/07 budgeted levels.

PREPARED BY: Robert Chapa

STRATEGY REQUEST

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-01	Service Categories: Service-05, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

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

	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OUTPUT MEASURES:					
01 Number of Calls Handled by Tax Assistance Specialists	656,685.0	627,900.0	630,400.0	432,900.0	435,900.0
02 Total Number of Responses Issued by the Tax Policy, Projects, and Exemptions Areas	29,294.0	31,100.0	33,500.0	30,300.0	32,700.0
EFFICIENCY MEASURES:					
01 Avg. Time Taken (in Work Days) to Respond to Correspondence	8.3	5.5	5.5	20.4	21.3
02 Avg. Number of Calls Handled per Tax Assistance Telephone Specialists per Work Day	102.0	108.0	95.0	96.0	96.0
03 Percent of Responses Issued Within 7 Working Days	76.0%	85.0%	85.0%	59.0%	58.0%
EXPLANATORY / INPUT MEASURE:					
01 Avg. Overall Monitoring Score for Tax Assistance Telephone Specialists	100.5%	95.0%	95.0%	95.0%	95.0%
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$10,298,237	\$11,051,022	\$11,443,939	\$10,416,346	\$10,416,346
1002 Other Personnel Costs	382,332	393,837	375,708	375,708	375,708
2001 Professional Fees and Services	704,249	872,660	1,010,707	700,795	712,546
2002 Fuels and Lubricants	1,111	1,056	893	893	893
2003 Consumable Supplies	88,851	118,571	94,653	88,350	88,350
2004 Utilities	460,483	563,853	629,943	631,751	631,751
2005 Travel	46,371	43,105	44,003	652	652
2006 Rent – Building	26,314	26,503	26,727	26,727	26,727
2007 Rent – Machine and Other	879,733	944,673	999,468	999,468	999,468
2009 Other Operating Expense	4,276,561	4,363,710	4,150,391	3,787,669	3,789,909
5000 Capital Expenditures	269,433	25,216	70,902	13,991	0
TOTAL, OBJECTS OF EXPENSE	\$17,433,675	\$18,404,206	\$18,847,334	\$17,042,350	\$17,042,350

STRATEGY REQUEST

	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
METHOD OF FINANCING:					
0001 General Revenue Fund	\$17,431,883	\$18,388,933	\$18,834,146	\$17,027,881	\$17,027,881
0555 Federal Funds	0	2,085	0	0	0
0666 Appropriated Receipts	1,792	13,188	13,188	14,469	14,469
TOTAL, METHOD OF FINANCING	\$17,433,675	\$18,404,206	\$18,847,334	\$17,042,350	\$17,042,350
=====					
 FULL TIME EQUIVALENT POSITIONS:	 180.3	 183.4	 186.6	 169.4	 169.4

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 dissemination of tax policy information (Texas Tax Code, Titles 2 and 3). These responsibilities have enabled the agency to maintain an efficient tax administration program and provide accurate, timely tax information to the taxpayer.

Texas tax laws and policies are dependent on legal precedents, developments in federal laws, policies issued by regulatory agencies affecting generally accepted accounting principles, and state legislation and policy interpretations. As changes occur, it is important that taxpayers receive accurate and current information about these changes. Improved communications with taxpayers can lead to positive tax filing patterns and allow 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. Expanded use of the Internet as an information source provides another method to make tax information available. The tax system facilitates timely notification of all tax responsibilities, which in turn encourages voluntary compliance by taxpayers. It is imperative the Legislature restore this strategy's limited resources for the fiscal 2008/09 biennium to 100 percent of the fiscal 2006/07 budgeted levels.

PREPARED BY: Robert Chapa

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
------------------	---	---------------------------------	---

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 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OUTPUT MEASURES:					
01 Number of Final Decisions Rendered by Administrative Law Judges	1,726.0	1,548.0	1,300.0	1,200.0	1,200.0
02 Number of Position Letters Issued	1,226.0	1,348.0	1,077.0	872.0	872.0
03 Number of Oral Hearings Conducted by Administrative Law Judges	109.0	144.0	120.0	100.0	100.0
04 Number of Orders Ruling on Motions for Rehearing Rendered by Judges	216.0	228.0	170.0	155.0	155.0
EFFICIENCY MEASURES:					
01 Average Length of Time (Work Days) Taken to Issue a Position Letter	68.6	63.3	90.0	107.0	107.0
02 Average Time (Work Days) to Issue Proposed Decision after Record Closing	8.7	9.6	10.0	15.0	15.0
EXPLANATORY / INPUT MEASURES:					
01 Number of New Requests for Hearings Received in Administrative Hearings Section	1,466.0	1,752.0	1,077.0	1,077.0	1,077.0
02 Number of Motions From Taxpayers for Oral/Written Submission Hearings	633.0	740.0	600.0	600.0	600.0
03 Number of Motions to Dismiss Hearings Received from Taxpayers	1,224.0	1,060.0	900.0	900.0	900.0

STRATEGY REQUEST

OBJECTS OF EXPENSE:	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
1001 Salaries and Wages	\$6,791,861	\$7,398,973	\$7,743,487	\$7,098,692	\$7,098,692
1002 Other Personnel Costs	291,705	214,644	214,999	214,999	214,999
2001 Professional Fees and Services	309,260	392,547	442,258	299,107	304,324
2002 Fuels and Lubricants	604	596	524	524	524
2003 Consumable Supplies	54,361	69,041	56,486	53,085	53,085
2004 Utilities	194,060	241,904	270,153	270,956	270,956
2005 Travel	21,991	24,335	23,904	383	383
2006 Rent – Building	121,497	134,512	134,643	134,643	134,643
2007 Rent – Machine and Other	423,390	453,185	476,971	476,971	476,971
2009 Other Operating Expense	888,574	921,237	844,661	752,739	753,734
5000 Capital Expenditures	120,312	11,196	31,480	6,212	0
TOTAL, OBJECTS OF EXPENSE	\$9,217,615	\$9,862,170	\$10,239,566	\$9,308,311	\$9,308,311
=====					
METHOD OF FINANCING:					
0001 General Revenue Fund	\$9,137,256	\$9,846,626	\$10,224,022	\$9,291,257	\$9,291,257
0666 Appropriated Receipts	80,359	15,544	15,544	17,054	17,054
TOTAL, METHOD OF FINANCING	\$9,217,615	\$9,862,170	\$10,239,566	\$9,308,311	\$9,308,311
=====					
FULL TIME EQUIVALENT POSITIONS:	110.6	117.8	123.8	113.9	113.9

STRATEGY DESCRIPTION AND JUSTIFICATION:

The Comptroller's office is required by law (Texas Tax Code Chapter 111, Sections 009 and 105, and V.T.C.A., Government Code Chapter 2001) to conduct administrative hearings on tax matters, including taxpayers' claims for refunds and requests for redetermination of audit assessments; cases involving denials and proposed suspensions and revocations of motor-fuels tax permits, tobacco permits, and customs brokers' licenses; assessment of administrative (monetary) fines; and, penalty and interest waivers. 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 administrative hearings process.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Any increase in the number of hearings the agency must hold will affect the ability of the Comptroller's office to issue proposed decisions and position letters in a timely manner, ultimately delaying the receipt of revenue to the state and tax refunds for overpayments legally due to taxpayers. Recent changes to the franchise tax structure, Chapter 171, Texas Tax Code, resulting from the passage of H. B. 3, 79th Legislature, Third Called Session, enacting the Margin Tax, have substantially increased the complexity of this tax, resulting in an anticipated increase in the number of contested hearings as this new tax is enforced. The present administrative hearings caseload averages 2,200 to 2,400 cases at any given time and will increase as issues involved with the Margin Tax are litigated. Any cut in resources within the Administrative Hearings Section will make it extremely difficult to provide an efficient and timely administrative hearings process, and to maintain adequate agency representation in those hearings. Higher salaries and better amenities available in the private sector could contribute to the attorney turnover rate in the coming fiscal years if the Texas economic climate improves. For these reasons, it is imperative the Legislature restore this strategy's limited resources for the fiscal 2008/09 biennium to 100 percent of the fiscal 2006/07 budgeted levels.

PREPARED BY: Robert Chapa

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
------------------	---	---------------------------------	---

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

	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OUTPUT MEASURES:					
01 Number of Agency Appropriations Analyzed Each Quarter	21,470.0	20,000.0	20,000.0	19,000.0	19,000.0
02 Number of Agency Budget Setups Completed Prior to New Fiscal Year	213.0	207.0	205.0	190.0	190.0
03 Number of Financial Reports Published by Their Statutory Deadlines	2.0	2.0	2.0	2.0	2.0
04 Number of <i>Texas Economic Updates</i> Published Each Fiscal Year	1.0	0.0	3.0	1.0	1.0
EFFICIENCY MEASURES:					
01 Number of Staff Hours Required to Produce the <i>Annual Cash Basis Report</i>	625.8	600.0	400.0	700.0	700.0
02 Number of Hours to Produce the <i>Comprehensive Annual Financial Report</i>	6,338.9	7,073.0	7,250.0	7,500.0	7,500.0
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$8,142,160	\$8,579,048	\$9,007,950	\$8,281,380	\$8,281,380
1002 Other Personnel Costs	322,784	250,624	244,238	244,238	244,238
2001 Professional Fees and Services	2,312,499	2,572,454	2,498,604	1,960,953	1,966,170
2002 Fuels and Lubricants	838	865	793	793	793
2003 Consumable Supplies	84,659	95,201	77,599	73,815	73,815
2004 Utilities	198,270	245,696	274,557	275,360	275,360
2005 Travel	44,611	46,377	45,457	579	579
2006 Rent – Building	23,868	24,086	23,735	23,735	23,735
2007 Rent – Machine and Other	411,897	441,640	467,489	467,489	467,489
2009 Other Operating Expense	1,485,196	1,406,336	1,342,064	1,246,922	1,247,917
5000 Capital Expenditures	121,754	33,696	31,480	6,212	0
TOTAL, OBJECTS OF EXPENSE	\$13,148,536	\$13,696,023	\$14,013,966	\$12,581,476	\$12,581,476
	=====				

STRATEGY REQUEST

	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
METHOD OF FINANCING:					
0001 General Revenue Fund	\$13,051,042	\$13,514,778	\$13,832,721	\$12,399,624	\$12,399,624
0666 Appropriated Receipts	2,090	6,245	6,245	6,852	6,852
0777 Interagency Contract Receipts	95,404	175,000	175,000	175,000	175,000
TOTAL, METHOD OF FINANCING	\$13,148,536	\$13,696,023	\$14,013,966	\$12,581,476	\$12,581,476

FULL TIME EQUIVALENT POSITIONS:	161.9	159.6	166.1	154.3	154.3
---------------------------------	-------	-------	-------	-------	-------

STRATEGY DESCRIPTION AND JUSTIFICATION:

The Comptroller's office is directed by statute (Texas Government Code, Section 403.013) to prepare both the state's *Annual Cash Report* and the *Comprehensive Annual Financial Report* by their statutorily required due dates. These reports clearly depict the state's financial position, expenditures and revenues, and apprise the state's management of its financial position.

The agency, as directed by Article III, Section 49a of the Texas Constitution, also carries out the responsibility of projecting the receipts and disbursements of state government by submitting revenue estimates to be used in the appropriations process. This requirement is fulfilled by the publication of the *Biennial Revenue Estimate* in advance of each regular session of the Legislature. The Comptroller's office provides an analysis of each General Appropriations Act introduced by the Legislature to determine if the funds appropriated are within the amount of revenue certified to be available.

This strategy directly supports the agency's constitutionally prescribed function of maintaining the state's books and establishing all agencies' budgets at the beginning of each fiscal year. The Comptroller's office complies with statutory directives in the Government Code by reconciling fund cash recorded in the accounting system with the cash deposited in banks (cash formerly under the management of the Treasury Department), allocating statutory dedicated revenues, performing interfund borrowing, and maintaining and balancing the state's general ledger.

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 support of the Uniform Statewide Accounting System and its related subsystems in particular require significant staff time for training, agency support, problem documentation, improvements in technical design, and ongoing system evaluation and testing. It is imperative the Legislature restore this strategy's limited resources for the fiscal 2008/09 biennium to 100 percent of the fiscal 2006/07 budgeted levels.

PREPARED BY: Robert Chapa

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
------------------	---	---------------------------------	---

GOAL: 02 To efficiently manage the state's fiscal affairs

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

STRATEGY: 02 Audit and process claims; issue payments; provide assistance and training

	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OUTPUT MEASURES:					
01 Total Number of Payments Issued (Excluding WES Child Support Payments)	10,225,781.0	10,520,000.0	10,520,000.0	10,628,119.0	10,734,400.0
02 Number of Post-Payment Audit Reviews Completed	44.0	43.0	42.0	30.0	30.0
EFFICIENCY MEASURES:					
01 Percent of Ad Hoc Report Requests Responded to Within 10 Days	100.0%	100.0%	99.0%	85.0%	85.0%
02 Percent of Frontline Customer Service Calls Resolved Upon Initial Contact	96.8%	98.0%	95.0%	85.0%	85.0%
EXPLANATORY / INPUT MEASURES:					
01 Percent of Payroll/Retirement Payments Issued via Direct Deposit	83.1%	83.0%	84.0%	80.0%	80.0%
02 Percent of Bill Payments Issued via Direct Deposit	45.5%	46.0%	55.0%	40.0%	41.0%
03 Number of WES Child Support Payments Issued	9,256,564.0	9,136,275.0	9,136,275.0	10,484,739.0	10,787,766.0
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$8,725,279	\$9,462,742	\$9,739,969	\$8,926,303	\$8,926,303
1002 Other Personnel Costs	412,562	311,528	296,800	296,800	296,800
2001 Professional Fees and Services	1,089,652	1,356,083	1,431,221	1,277,938	1,283,163
2002 Fuels and Lubricants	802	825	753	753	753
2003 Consumable Supplies	71,710	95,610	78,179	73,437	73,437
2004 Utilities	195,432	243,008	272,208	273,012	273,012
2005 Travel	53,597	72,936	72,800	49,821	49,821
2006 Rent – Building	22,632	22,792	22,531	22,531	22,531
2007 Rent – Machine and Other	415,590	445,528	470,511	470,511	470,511
2009 Other Operating Expense	1,019,684	1,010,176	972,950	866,449	867,444
5000 Capital Expenditures	121,714	21,253	31,527	6,220	0
TOTAL, OBJECTS OF EXPENSE	\$12,128,654	\$13,042,481	\$13,389,449	\$12,263,775	\$12,263,775

STRATEGY REQUEST

	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
METHOD OF FINANCING:					
0001 General Revenue Fund	\$12,127,723	\$13,036,266	\$13,383,234	\$12,256,956	\$12,256,956
0666 Appropriated Receipts	931	6,215	6,215	6,819	6,819
TOTAL, METHOD OF FINANCING	\$12,128,654	\$13,042,481	\$13,389,449	\$12,263,775	\$12,263,775

FULL TIME EQUIVALENT POSITIONS:	165.9	168.7	169.2	154.5	154.5
---------------------------------	-------	-------	-------	-------	-------

STRATEGY DESCRIPTION AND JUSTIFICATION:

The Comptroller's office is required by law (various sections in Chapter 403 of the Texas Government Code and Articles 601b and 6252-31 of the Texas Civil Statutes) to audit claims against the state for compliance with all constitutional and statutory requirements governing the expenditure of state funds. Accurate audits of these claims ensure the reliability of the state's financial information. Prompt processing of claims enables agencies to comply with the 30-day processing criterion established in the Texas Prompt Payment Law. Providing training and assistance to state agencies on claims-processing procedures and document preparation provides agencies the information required to accurately submit claims for payment. This strategy directly supports the agency's goal of efficiently managing the state's fiscal affairs.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Claims for payment are directly impacted by the economic condition of the state. Economic downturns cause the volume of benefits claims to rise by placing higher demands on agencies for subsistence, such as foster care; unemployment benefits; the Women, Infant and Children (WIC) Program; and, the Temporary Assistance for Needy Families Program. However, economic prosperity also results in an increased volume of claims by making additional funds available to the state. The Comptroller's office must meet the statutory and economic requirements, while seeking methods to improve services and efficiency.

This strategy is responsible for the operation of the statewide accounting and payroll systems. These systems were mandated by the Legislature to provide a single source for consistent payroll and human resource information and have expanded the functions and responsibilities of the agency. The Legislature determines how appropriations will be spent by state agencies and to the extent mandated by the Legislature, the Comptroller's office must implement changes to its systems, policies, rules, and procedures to meet the statutory obligations imposed. As service areas expand, the agency must respond to increasing demands for training, system enhancements, and expert assistance. As the state's financial officer, these demands must be met. It is imperative the Legislature restore this strategy's limited resources for the fiscal 2008/09 biennium to 100 percent of the fiscal 2006/07 budgeted levels.

PREPARED BY: Robert Chapa

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
------------------	---	---------------------------------	---

GOAL: 02 To efficiently manage the state's fiscal affairs

OBJECTIVE: 02 Improve the accuracy of the property value study

STRATEGY: 01 Conduct property value study; provide assistance; review methods

	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OUTPUT MEASURES:					
01 Number of Properties Included in the Property Value Study	142,941.0	133,241.0	133,241.0	121,902.0	121,902.0
02 Number of Publications Produced	21.0	20.0	21.0	19.0	20.0
03 Number of Technical Assistance Responses Provided	49,976.0	36,000.0	40,000.0	40,000.0	40,000.0
EFFICIENCY MEASURE:					
01 Average Direct Cost per Property Included In the Property Value Study	\$26.71	\$34.0	\$34.0	\$36.0	\$36.0
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$5,718,860	\$6,437,672	\$6,747,502	\$6,189,762	\$6,189,762
1002 Other Personnel Costs	317,722	192,988	169,499	169,499	169,499
2001 Professional Fees and Services	587,560	758,742	642,923	502,040	507,266
2002 Fuels and Lubricants	555	540	468	468	468
2003 Consumable Supplies	132,734	57,785	48,844	45,454	45,454
2004 Utilities	193,405	240,782	270,459	271,263	271,263
2005 Travel	320,998	370,025	342,926	305,493	305,493
2006 Rent – Building	13,783	13,882	14,000	14,000	14,000
2007 Rent – Machine and Other	390,746	419,228	443,857	443,857	443,857
2009 Other Operating Expense	929,360	943,135	908,735	855,534	856,528
5000 Capital Expenditures	120,186	11,213	31,527	6,220	0
TOTAL, OBJECTS OF EXPENSE	\$8,725,909	\$9,445,992	\$9,620,740	\$8,803,590	\$8,803,590
	=====				

STRATEGY REQUEST

	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
METHOD OF FINANCING:					
0001 General Revenue Fund	\$8,725,020	\$9,340,057	\$9,514,805	\$8,697,078	\$8,697,078
0666 Appropriated Receipts	889	105,935	105,935	106,512	106,512
TOTAL, METHOD OF FINANCING	\$8,725,909	\$9,445,992	\$9,620,740	\$8,803,590	\$8,803,590

FULL TIME EQUIVALENT POSITIONS:	102.3	108.0	114.8	105.1	105.1
---------------------------------	-------	-------	-------	-------	-------

STRATEGY DESCRIPTION AND JUSTIFICATION:

The Comptroller's office is required to: conduct an annual study of school district property values 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 in each county appraisal district (Texas Tax Code, Section 5.10); and, review the appraisal standards, procedures and methodology used by each appraisal district with one or more eligible school districts as defined by Texas Government Code, Section 403.3011, to determine compliance with generally accepted appraisal standards and practices (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 then hear and rule on disputes between taxpayers and county appraisal districts following decisions by local appraisal review boards. In addition, the Property Tax area administers refunds of state sales and franchise taxes to property owners that have city or county tax abatements (Texas Tax Code, Subchapter F, Sections 111.301-111.304) and maintains a central registry of reinvestment zones and abatement agreements (Texas Tax Code, Section 312.005). Conducting an accurate property value study, providing assistance, and reviewing appraisal district methods, standards, and procedures accomplish the Comptroller's goal of efficiently managing the state's fiscal affairs by preventing misallocation of state public school funding.

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. The number and experience of state appraisers has remained virtually unchanged for a number of years, yet the number of parcels and the complexity of the appraisals is increasing. Sample sizes are very important to the accuracy of the study. If study samples shrink, statistical margins of error may widen. In turn, the number of school districts within the statutory five percent margin of error will fall below performance standards, sending a signal to appraisal districts that there is less incentive to appraise property at market value. This would diminish school district total property valuation, resulting in increased school funding costs for the state. Staff is searching for more efficient, accurate, and defensible ways to perform the study, which will withstand scrutiny by the school districts and the courts. An adverse ruling in key lawsuits could materially affect the division's appraisal methods. A significant drift from standards could result in a challenge to the equity and constitutionality of the school funding system. It is imperative the Legislature restore this strategy's limited resources for the fiscal 2008/09 biennium to 100 percent of the fiscal 2006/07 budgeted levels.

PREPARED BY: Robert Chapa

STRATEGY REQUEST

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-02, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

GOAL: 02 To efficiently manage the state's fiscal affairs

OBJECTIVE: 03 Identify/develop research to promote understanding of fiscal issues

STRATEGY: 01 Provide information and analysis to the public and private sectors

OUTPUT MEASURES:	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
01 Number of Requests for Local Government Assistance and Information Provided	99,914.0	127,000.0	150,000.0	150,000.0	150,000.0
02 Number of Outside Verbal and Written Data Requests Completed	558.0	530.0	475.0	475.0	475.0
03 Number of Local Government Management Reviews Conducted	45.0	40.0	40.0	40.0	40.0
04 Number of Presentations Made Regarding Local Government Issues	15.0	16.0	24.0	24.0	24.0
 OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$4,898,801	\$5,031,493	\$5,189,633	\$5,041,735	\$5,041,735
1002 Other Personnel Costs	321,423	153,429	136,605	136,605	136,605
2001 Professional Fees and Services	335,106	494,995	452,845	318,212	323,437
2002 Fuels and Lubricants	430	396	324	324	324
2003 Consumable Supplies	80,955	55,628	43,624	42,843	42,843
2004 Utilities	193,250	239,774	268,293	269,097	269,097
2005 Travel	43,954	46,227	47,122	28,011	28,011
2006 Rent – Building	12,850	10,627	10,700	10,700	10,700
2007 Rent – Machine and Other	391,370	421,901	447,818	447,818	447,818
2009 Other Operating Expense	1,028,073	1,029,158	970,261	897,210	898,205
5000 Capital Expenditures	119,416	21,613	31,527	6,220	0
 TOTAL, OBJECTS OF EXPENSE	 \$7,425,628	 \$7,505,241	 \$7,598,752	 \$7,198,775	 \$7,198,775

STRATEGY REQUEST

	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
METHOD OF FINANCING:					
0001 General Revenue Fund	\$7,424,888	\$7,499,448	\$7,592,959	\$7,192,419	\$7,192,419
0666 Appropriated Receipts	740	5,793	5,793	6,356	6,356
TOTAL, METHOD OF FINANCING	\$7,425,628	\$7,505,241	\$7,598,752	\$7,198,775	\$7,198,775

FULL TIME EQUIVALENT POSITIONS:	76.4	73.7	74.2	73.0	73.0
---------------------------------	------	------	------	------	------

STRATEGY DESCRIPTION AND JUSTIFICATION:

This strategy supports the agency's constitutional responsibilities through publications, online access, verbal assistance, reports, seminars, and legislative analysis to enhance planning decisions and increase the effectiveness of publicly funded programs. One of the premiere publications created by the Editorial and Graphics section is *Fiscal Notes*, an award-winning monthly economics and fiscal policy newsletter. The section also produces other newsletters, including the *Texas Innovator*, a monthly periodical that highlights forward-thinking technologies and strategies in Texas and elsewhere; and *Window on Texas Local Government*, a bi-monthly publication written primarily for local government officials. The agency's Web site also provides an extensive volume of current and historical financial data used by a wide variety of customers across the country. The Local Government Assistance area traditionally offers financial management assistance to cities and counties upon request. This assistance includes training sessions on court costs and fees, economic development sales taxes, budgeting, accounting, auditing, purchasing, financial reporting, and managing fixed assets. The area also provides phone assistance via a toll free number and conducts a limited number of onsite local government management reviews (LGMRs). The purpose of these services is to provide the greatest assistance to local governments at the least cost.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

The ability of the Comptroller's office to carry out this strategy depends on several factors, including the level of outside demands placed on the agency. In most instances, it is impossible to control the number of requests made for information, although the Comptroller's office has some ability to select among those requests made for LGMRs. Therefore, the level of available financial resources is very important in determining the level of service performed by this strategy. Furthermore, the state's overall financial health has some impact on this strategy. Generally, the more severe the economic circumstances, the greater the need for reviews and assistance. A loss of agency support staff will impact the ability of the Fiscal Research area to continue providing the same level of services to local governments. It is imperative the Legislature restore this strategy's limited resources for the fiscal 2008/09 biennium to 100 percent of the fiscal 2006/07 budgeted levels.

PREPARED BY: Robert Chapa

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
------------------	---	---------------------------------	---

GOAL: 02 To efficiently manage the state's fiscal affairs

OBJECTIVE: 04 Maximize state revenue

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

	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OUTPUT MEASURE:					
01 Number of Rapid Deposit Transactions Processed	11,665,804.0	12,800,000.0	12,800,000.0	12,800,000.0	12,800,000.0
02 Number of Checks Deposited	9,274,010.0	8,700,000.0	8,700,000.0	8,700,000.0	8,700,000.0
03 Number of Warrants Processed	15,501,329.0	14,800,000.0	14,800,000.0	14,800,000.0	14,800,000.0
04 Number of State Depository Bank Account Reconciliations Performed	13,642.0	12,200.0	12,000.0	7,700.0	7,300.0

EXPLANATORY / INPUT MEASURE:

01 Average Daily Amount of Securities and Assets Safekept (Billions)	\$3.6	\$3.4	\$3.1	\$3.1	\$3.0
--	-------	-------	-------	-------	-------

OBJECTS OF EXPENSE:

1001 Salaries and Wages	\$4,144,669	\$4,418,802	\$4,528,991	\$4,151,699	\$4,151,699
1002 Other Personnel Costs	130,481	151,380	148,095	148,095	148,095
2001 Professional Fees and Services	352,649	430,716	491,420	358,738	363,963
2002 Fuels and Lubricants	391	351	279	279	279
2003 Consumable Supplies	62,624	70,984	67,036	64,655	64,655
2004 Utilities	189,642	237,174	266,810	267,614	267,614
2005 Travel	20,742	23,224	23,149	204	204
2006 Rent – Building	8,229	8,288	8,358	8,358	8,358
2007 Rent – Machine and Other	381,238	410,825	437,836	437,836	437,836
2009 Other Operating Expense	861,448	835,177	807,222	757,924	758,919
5000 Capital Expenditures	119,176	936,218	31,527	6,220	0

TOTAL, OBJECTS OF EXPENSE	\$6,271,289	\$7,523,139	\$6,810,723	\$6,201,622	\$6,201,622

STRATEGY REQUEST

	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
METHOD OF FINANCING:					
0001 General Revenue Fund	\$6,262,241	\$7,510,188	\$6,797,772	\$6,187,413	\$6,187,413
0666 Appropriated Receipts	9,048	12,951	12,951	14,209	14,209
TOTAL, METHOD OF FINANCING	\$6,271,289	\$7,523,139	\$6,810,723	\$6,201,622	\$6,201,622

FULL TIME EQUIVALENT POSITIONS:	70.1	69.3	68.8	63.8	63.8
---------------------------------	------	------	------	------	------

STRATEGY DESCRIPTION AND JUSTIFICATION:

The Comptroller's office, as directed by Chapter 404 of the Texas Government Code (following enactment of S. B. 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 and efficient management, 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:

The number of funds created and monitored increases with each passage of state or federal legislation that creates or consolidates new programs, amends the Cash Management Improvement Act and/or its regulations, or authorizes the issuance of new bonds, thus impacting Treasury Operations and resulting workloads. The agency is the only state member of the Depository Trust Company (DTC), a banking cooperative that is the world's largest securities depository. Regulated by the Federal Reserve Bank and the Securities and Exchange Commission, DTC provides efficiency, cost-savings, safety, and convenience for its members in the management of their securities and in a wide range of financial transactions. DTC commercial participants (institutions) may deposit and track their securities electronically, serve as their own paying and issuing agent in the sale of commercial paper, serve as their own custodial banker, and perform other activities while substantially lowering prospective banking fees. Activities with DTC are anticipated to expand in the future. It is imperative the Legislature restore this strategy's limited resources for the fiscal 2008/09 biennium to 100 percent of the fiscal 2006/07 budgeted levels.

PREPARED BY: Robert Chapa

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
------------------	---	---------------------------------	---

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 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OUTPUT MEASURES:					
01 Number of Tax Returns Processed	3,796,940.0	3,886,000.0	3,950,000.0	4,000,000.0	4,000,000.0
02 Number of Payments Deposited	3,366,505.0	3,500,000.0	3,450,000.0	3,500,000.0	3,500,000.0
03 Number of Permits and Licenses Issued	455,249.0	495,000.0	450,000.0	389,000.0	368,000.0
04 Number of Taxpayer Account Adjustments	479,844.0	537,000.0	400,000.0	350,000.0	350,000.0
05 Number of Collection Actions Performed	88,325.0	84,311.0	88,500.0	88,174.0	92,196.0
06 Number of Tax Refunds Issued	113,059.0	115,969.0	114,200.0	114,681.0	120,805.0
07 Number of Hours to Allocate Local Option Taxes to Government Entities	13,367.0	21,197.0	21,400.0	21,151.0	21,918.0
EFFICIENCY MEASURE:					
01 Average Number of Hours to Deposit Receipts	5.9	5.2	5.1	20.0	25.0
EXPLANATORY / INPUT MEASURES:					
01 Number of Tax Filers Added to the Electronic Tax Filing System	1,801.0	1,350.0	1,000.0	1,080.0	1,080.0
02 Percent of Tax Payments Received via Direct Deposit	85.9%	88.0%	84.0%	90.0%	90.0%

STRATEGY REQUEST

OBJECTS OF EXPENSE:	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
1001 Salaries and Wages	\$24,623,457	\$25,931,563	\$26,766,823	\$24,282,631	\$24,282,631
1002 Other Personnel Costs	1,642,704	1,107,164	1,048,044	1,048,044	1,048,044
2001 Professional Fees and Services	995,720	1,190,258	1,324,175	837,453	849,204
2002 Fuels and Lubricants	2,223	2,338	2,175	2,175	2,175
2003 Consumable Supplies	212,755	264,779	222,195	204,657	204,657
2004 Utilities	710,212	814,663	881,976	883,784	883,784
2005 Travel	54,209	53,804	53,434	1,589	1,589
2006 Rent – Building	69,124	69,706	70,132	70,132	70,132
2007 Rent – Machine and Other	996,639	1,071,332	1,122,231	1,122,231	1,122,231
2009 Other Operating Expense	6,137,326	5,591,900	5,176,859	4,125,038	4,127,278
5000 Capital Expenditures	276,301	35,404	70,901	13,991	0
TOTAL, OBJECTS OF EXPENSE	\$35,720,670	\$36,132,911	\$36,738,945	\$32,591,725	\$32,591,725
=====					
METHOD OF FINANCING:					
0001 General Revenue Fund	\$35,715,956	\$36,118,464	\$36,724,498	\$32,575,875	\$32,575,875
0666 Appropriated Receipts	4,714	14,447	14,447	15,850	15,850
TOTAL, METHOD OF FINANCING	\$35,720,670	\$36,132,911	\$36,738,945	\$32,591,725	\$32,591,725
=====					
FULL TIME EQUIVALENT POSITIONS:	557.2	563.3	581.3	525.5	525.5

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 taxpayer service. This strategy furthers the agency's effort to reduce its costs by improving tax processing, the collection and allocation of tax revenue, and disbursements of tax refunds. 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 the various local tax rates, the critical nature of the agency's responsibilities in providing timely and accurate services to local tax jurisdictions have significantly increased. This trend of increased demand by local tax jurisdictions for tax allocation services and assistance will continue. The impact of the Unclaimed Property function continues to evolve and expand, requiring a greater level of agency support. This is evidenced by the increase in customer service programs such as the addition of the Unclaimed Property database on the agency's Web site and the utilization of the Internet for claimants to request claims information. It has also become necessary to rewrite the natural gas and crude oil tax systems to replace antiquated tax systems and improve exemption accountability. In addition, as a result of the newly expanded franchise tax, a complete overhaul of that system is required to handle the tax changes and the additional 200,000 taxpayers. Adequate funding will allow the agency to implement the new information technology systems and maintain resources that will improve tax collections and taxpayer services at the least cost to the state. It is imperative the Legislature restore this strategy's limited resources for the fiscal 2008/09 biennium to 100 percent of the fiscal 2006/07 budgeted levels.

PREPARED BY: Robert Chapa

RIDER APPROPRIATIONS AND UNEXPENDED BALANCES REQUEST

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

RIDER	STRATEGY	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
Rider # 8 Unexpended Balances Carried Forward Between Biennia (2006-07 GAA)						
01-01-01	Maintain an ongoing program of audit activities	\$0	\$418,790	\$0	\$0	\$0
01-02-01	Improve compliance with tax laws	0	260,187	0	0	0
01-03-01	Provide information to taxpayers/officials/public	0	101,698	0	0	0
01-04-01	Provide tax hearings; represent the agency	0	60,168	0	0	0
02-01-01	Project receipts/disbursements; complete accounting	0	78,797	0	0	0
02-01-02	Audit/process claims; issue payments	0	91,696	0	0	0
02-02-01	Conduct property value study; provide assistance	0	57,838	0	0	0
02-03-01	Provide financial information and analysis	0	40,870	0	0	0
02-04-01	Ensure the state's assets/receipts/warrants are secured	0	963,312	0	0	0
03-01-01	Improve tax/voucher data processing	0	411,675	0	0	0
OBJECTS OF EXPENSE:						
	1002 Other Personnel Costs	0	\$1,560,031	0	0	0
	5000 Capital Expenditures	0	925,000	0	0	0
TOTAL, OBJECTS OF EXPENSE		\$0	\$2,485,031	\$0	\$0	\$0
METHOD OF FINANCING:						
	0001 General Revenue Fund	\$0	\$2,485,031	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING		\$0	\$2,485,031	\$0	\$0	\$0

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

Unexpended balances were budgeted for the unfunded across-the-board longevity increase mandated by the Legislature; and, equipment upgrades necessary to implement the Check 21 process mandated by the federal government.

PREPARED BY: Robert Chapa

RIDER REVISIONS AND ADDITIONS REQUEST

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Prepared By: Robert Chapa	Date: 08/25/06	Request Level: Base																																								
Current Rider Number	Page Number In 2006-07 GAA	Proposed Rider Language																																										
2	I-25	<p>Capital Budget. 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 style="width: 100%; margin-left: 40px;"> <thead> <tr> <th></th> <th style="text-align: right;"><u>2006</u></th> <th style="text-align: right;"><u>2008</u></th> <th style="text-align: right;"><u>2007</u></th> <th style="text-align: right;"><u>2009</u></th> </tr> </thead> <tbody> <tr> <td colspan="5">Out of the General Revenue Fund:</td> </tr> <tr> <td colspan="5">a. Acquisition of Information Resource Technologies</td> </tr> <tr> <td style="padding-left: 20px;">(1) Daily Operations – Capital</td> <td style="text-align: right;">\$7,230,020</td> <td style="text-align: right;">\$9,072,611</td> <td style="text-align: right;">\$7,230,020</td> <td style="text-align: right;">\$9,072,611</td> </tr> <tr> <td style="padding-left: 20px;">(2) Data Center Operations</td> <td style="text-align: right;">1,037,453</td> <td style="text-align: right;">990,684</td> <td style="text-align: right;">1,037,453</td> <td style="text-align: right;">990,684</td> </tr> <tr> <td style="padding-left: 20px;">(3) H. B. 3 Margin Tax</td> <td></td> <td style="text-align: right;">1,667,610</td> <td></td> <td style="text-align: right;">452,271</td> </tr> <tr> <td style="padding-left: 40px;">Total, Acquisition of Information Resource Technologies</td> <td style="text-align: right;">\$8,267,473</td> <td style="text-align: right;">\$11,730,905</td> <td style="text-align: right;">\$8,267,473</td> <td style="text-align: right;">\$10,515,566</td> </tr> <tr> <td style="padding-left: 60px;">Total, Capital Budget</td> <td style="text-align: right;">\$8,267,473</td> <td style="text-align: right;">\$11,730,905</td> <td style="text-align: right;">\$8,267,473</td> <td style="text-align: right;">\$10,515,566</td> </tr> </tbody> </table> <p style="margin-left: 40px;"><i>Costs reflect the 2008-09 Capital Budget Request. An explanation of the request is included in the Capital Budget Schedules.</i></p>				<u>2006</u>	<u>2008</u>	<u>2007</u>	<u>2009</u>	Out of the General Revenue Fund:					a. Acquisition of Information Resource Technologies					(1) Daily Operations – Capital	\$7,230,020	\$9,072,611	\$7,230,020	\$9,072,611	(2) Data Center Operations	1,037,453	990,684	1,037,453	990,684	(3) H. B. 3 Margin Tax		1,667,610		452,271	Total, Acquisition of Information Resource Technologies	\$8,267,473	\$11,730,905	\$8,267,473	\$10,515,566	Total, Capital Budget	\$8,267,473	\$11,730,905	\$8,267,473	\$10,515,566
	<u>2006</u>	<u>2008</u>	<u>2007</u>	<u>2009</u>																																								
Out of the General Revenue Fund:																																												
a. Acquisition of Information Resource Technologies																																												
(1) Daily Operations – Capital	\$7,230,020	\$9,072,611	\$7,230,020	\$9,072,611																																								
(2) Data Center Operations	1,037,453	990,684	1,037,453	990,684																																								
(3) H. B. 3 Margin Tax		1,667,610		452,271																																								
Total, Acquisition of Information Resource Technologies	\$8,267,473	\$11,730,905	\$8,267,473	\$10,515,566																																								
Total, Capital Budget	\$8,267,473	\$11,730,905	\$8,267,473	\$10,515,566																																								
4	I-26	<p>Support to the Board of Tax Professional Examiners. It is the intent of the Legislature that the Comptroller of Public Accounts provide administrative support to the Board of Tax Professional Examiners, under interagency contract; such support to consist of the same levels of service and approximate costs as was provided to the Board of Tax Professional Examiners by the State Comptroller during the <u>2004-05 2006-07</u> biennium.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>																																										
5	I-26	<p>Employee Incentive Rider. 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 <u>2006-07 2008-09</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>																																										
8	I-26	<p>Unexpended Balances Carried Forward Between Biennia. All unexpended balances appropriated and/or allocated to the Comptroller of Public Accounts from the <u>2004-05 2006-07</u> biennium due to efficiencies or other cost savings of the Comptroller are hereby appropriated for the <u>2006-07 2008-09</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	Prepared By: Robert Chapa	Date: 08/25/06	Request Level: Base
Current Rider Number	Page Number In 2006-07 GAA	Proposed Rider Language		
11	I-26	<p>Unexpended Balances Between Fiscal Years Within the Biennium. Any unexpended balances as of August 31, 2006 2008, 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, 2006 2008.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>		
12	I-26	<p>Comptroller Fiscal Oversight Responsibilities. In order to clearly differentiate between core Comptroller functions and those functions which are for fiscal oversight or primary benefit to units of government, it is the intent of the Legislature that the Legislative Budget Board and the Governor shall work cooperatively with the Comptroller to determine appropriate activities which should be recorded under Fiscal Programs – Comptroller of Public Accounts for budget and spending purposes. Specific activities include contract activities where outside vendors perform services for the benefit of units of local government. Examples of such programs include reviews of cities, counties, special purpose districts, or other entities where work is directed at reducing the cost of government. All such appropriate costs for the 2006-07 2008-09 biennium shall be recorded under Fiscal Programs – Comptroller of Public Accounts.</p> <p>Expenditures for salaries, equipment, or other operating costs for core Comptroller functions are not intended to be moved to the Fiscal Programs – Comptroller of Public Accounts through this process. The Legislative Budget Board and the Governor shall have the final determination on the most appropriate budget and method of recording such expenditures and shall prepare the next biennial budget recommendations accordingly.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>		
15	I-27	<p>Cash Flow Transfer. As required by Government Code, Section 403.092, for the state fiscal biennium beginning September 1, 2005, 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 is more appropriately associated with the Agency 902, Fiscal Programs section of the General Appropriations Act.</i></p>		
16	I-27	<p>Index of Statutorily Required Reports. The Comptroller of Public Accounts shall assist the Texas State Library and Archive Commission in assuming responsibility for the index of statutorily required reports previously published by the Comptroller.</p> <p><i>This rider provision is not applicable to the 2008-09 biennium.</i></p>		
17	I-27	<p>Recovery Audit. The Comptroller of Public Accounts shall contract with a consultant or consultants during the 2006-07 biennium for the purpose of auditing expenditures for overpayments or lost discounts and to receive recommendations for improving accounting operations. Any reports submitted to the Comptroller of Public Accounts in connection with such a contract shall be submitted to the Legislative Budget Board, State Auditor's Office, and the Governor no later than seven days after receipt of the report by the Comptroller.</p> <p><i>This rider provision is not applicable to the 2008-09 biennium.</i></p>		

RIDER REVISIONS AND ADDITIONS REQUEST

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Prepared By: Robert Chapa	Date: 08/25/06	Request Level: Base
Current Rider Number	Page Number In 2006-07 GAA	Proposed Rider Language		
18	I-27	<p>Revenue Generation. Included in amounts appropriated above, is \$5,000,000 for the fiscal year beginning September 1, 2005 and \$5,000,000 for the fiscal year beginning September 1, 2006 out of the General Revenue Fund for agency operations and other initiatives, including a limited amnesty program.</p> <p>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 the Tax Code, Section 111.103, designed to encourage voluntary reporting by delinquent taxpayers who do not hold a permit, or are otherwise not registered for a tax administered by the Comptroller, or those permitted taxpayers that may have underreported or owe tax. Such a program should provide for the waiver of penalty or interest, or both, but shall not apply to an established tax liability of taxpayers currently under audit review. The amnesty would include tax due from purchases as defined under current state tax statutes.</p> <p>The appropriation is contingent upon the Comptroller's certification that increased tax collections would provide a net gain estimated to be \$254.6 million in the General Revenue Fund.</p> <p><i>This rider provision is not applicable to the 2008-09 biennium.</i></p>		

EXCEPTIONAL ITEMS REQUEST SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-01	Service Categories: Service-03, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

ITEM NAME: Maintain an ongoing program of audit and verification activities

ITEM PRIORITY: 1

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

OBJECTS OF EXPENSE:	EXCP 2008	EXCP 2009
1001 Salaries and Wages	\$4,061,897	\$4,061,897
2001 Professional Fees and Services	112,835	112,835
2003 Consumable Supplies	24,933	24,933
2005 Travel	293,491	293,491
2009 Other Operating Expenses	221,619	221,619
TOTAL, OBJECTS OF EXPENSE	\$4,714,775	\$4,714,775
	=====	=====

METHOD OF FINANCING:	EXCP 2008	EXCP 2009
0001 General Revenue Fund	\$4,714,775	\$4,714,775
TOTAL, METHOD OF FINANCING	\$4,714,775	\$4,714,775
	=====	=====

FULL TIME EQUIVALENT POSITIONS:	82.6	82.6
---------------------------------	------	------

DESCRIPTION / 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 will help 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:

A loss of staff in Audit will severely impact the agency's ability to conduct tax due assessments. Audit completions will decline by 4,700 audits in fiscal 2008/09, resulting in a loss of an estimated \$103.8 million in tax revenue over the biennium. With reduced staffing, audit coverage is projected to drop from approximately 0.80 percent to 0.67 percent in fiscal 2008 and from 0.78 percent to 0.66 percent in fiscal 2009. Reduced audit activity eventually results in decreased levels of taxpayer voluntary compliance, which promotes timely, accurate tax payments. A reduction in voluntary compliance could lower the reporting accuracy on audits from 98 percent to 96 percent in fiscal 2008/09 (reporting accuracy is the percent accuracy rate of reported amounts on original audits).

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS REQUEST SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-04	Service Categories: Service-03, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

ITEM NAME: Improve tax/voucher data processing, tax collection and disbursements

ITEM PRIORITY: 2

FUNDING FOR STRATEGY: 03-01-01 Improve tax/voucher data processing, tax collection and disbursements

OBJECTS OF EXPENSE:	EXCP 2008	EXCP 2009
1001 Salaries and Wages	\$2,484,192	\$2,484,192
2001 Professional Fees and Services	233,894	233,894
2003 Consumable Supplies	17,538	17,538
2005 Travel	51,845	51,845
2009 Other Operating Expenses	1,038,032	1,038,032
TOTAL, OBJECTS OF EXPENSE	\$3,825,501	\$3,825,501
	=====	=====

METHOD OF FINANCING:	EXCP 2008	EXCP 2009
0001 General Revenue Fund	\$3,825,501	\$3,825,501
TOTAL, METHOD OF FINANCING	\$3,825,501	\$3,825,501
	=====	=====

FULL TIME EQUIVALENT POSITIONS:	55.8	55.8
---------------------------------	------	------

DESCRIPTION / 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 taxpayer service. This strategy furthers the agency's effort to reduce its costs by improving tax processing, the collection and allocation of tax revenue, and disbursements of tax refunds. This strategy also contributes directly to the statewide goal of reducing state spending.

EXTERNAL / INTERNAL FACTORS:

A loss of staff in the Revenue Administration area will impede the timely processing of all tax payments within 3 days of receipt (as required by statute), resulting in an average minimum monthly loss of interest to the state of \$7.3 million over the biennium. There will be an estimated 17 percent increase in the time required to generate taxpayer refunds, resulting in a projected increase of \$4.5 million in credit interest paid out next biennium. The time it takes to return tax allocations to local jurisdictions will increase from 21 days to 28 days in fiscal 2008/09, in order to reflect the additional one week required to process all sales tax return data and money for each monthly allocation. Collection actions, including hot check billings, liens filed, certifications to the Attorney General, judgments taken, bankruptcy claims filed, successor liability audits processed and billed, securities forfeited, and warrants held will decrease, which in turn will severely jeopardize the agency's ability to protect the state's financial interests.

EXCEPTIONAL ITEMS REQUEST SCHEDULE

In addition, staff decreases in Revenue Administration will negatively impact Texas' Unclaimed Property Program. The amounts of abandoned funds that are voluntarily reported and remitted to the Comptroller's office are projected to decrease by an estimated \$5.4 million in unclaimed property funds during the next biennium. A reduction of staff will also result in fewer auctions being held, thereby reducing the number of abandoned items sold each year by half. This will translate into an estimated \$350,000 in lost sales annually, reducing deposits to General Revenue by an estimated \$700,000 in fiscal 2008/09.

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS REQUEST SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-05, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

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

ITEM PRIORITY: 3

FUNDING FOR STRATEGY: 02-04-01 Ensure that the state's assets, cash receipts, and warrants are properly secured

OBJECTS OF EXPENSE:	EXCP 2008	EXCP 2009
1001 Salaries and Wages	\$377,292	\$377,292
2001 Professional Fees and Services	50,174	50,174
2003 Consumable Supplies	2,381	2,381
2005 Travel	22,945	22,945
2009 Other Operating Expenses	43,166	43,166
TOTAL, OBJECTS OF EXPENSE	\$495,958	\$495,958
	=====	=====

METHOD OF FINANCING:	EXCP 2008	EXCP 2009
0001 General Revenue Fund	\$495,958	\$495,958
TOTAL, METHOD OF FINANCING	\$495,958	\$495,958
	=====	=====

FULL TIME EQUIVALENT POSITIONS:	6.0	6.0
---------------------------------	-----	-----

DESCRIPTION / JUSTIFICATION:

The Comptroller's office, as directed by Chapter 404 of the Texas Government Code (following enactment of S. B. 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 and efficient management, 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.

EXCEPTIONAL ITEMS REQUEST SCHEDULE

EXTERNAL / INTERNAL FACTORS:

A loss of staff in Treasury Operations will result in delays in processing funds. At today's interest rates, with an average daily deposit of around \$19 million (adjusted for the negative effect a budget reduction will have on Revenue Administration's deposits), a processing delay of only one day will cost the state over \$1.9 million in lost interest over the biennium. The untimely research and reconciliation of warrants will jeopardize the ability to meet the midnight deadline of the Uniform Commercial Code for the presentment of returned warrants. As much as \$2.0 million per year could be lost if this deadline is missed on only half of the warrants currently returned. Pledged collateral totaling \$1.385 billion as of June 30, 2006, will not be monitored or revalued on an ongoing basis. The timely and accurate reconciliation of all bank accounts that hold state funds will be compromised.

In addition, a loss in the number of auditors and enforcement collectors will result in an estimated reduction of deposits to the state treasury of \$251.8 million for the fiscal 2008/09 biennium. This decrease alone will cost the state an additional \$6.3 million in lost interest.

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS REQUEST SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-01	Service Categories: Service-03, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

ITEM NAME: Improve compliance with tax laws through contact and collection program

ITEM PRIORITY: 4

FUNDING FOR STRATEGY: 01-02-01 Improve compliance with tax laws through contact and collection program

OBJECTS OF EXPENSE:	EXCP 2008	EXCP 2009
1001 Salaries and Wages	\$2,180,172	\$2,180,172
2001 Professional Fees and Services	112,834	112,834
2003 Consumable Supplies	16,467	16,467
2005 Travel	78,755	78,755
2009 Other Operating Expenses	164,814	164,814
TOTAL, OBJECTS OF EXPENSE	\$2,553,042	\$2,553,042
	=====	=====

METHOD OF FINANCING:	EXCP 2008	EXCP 2009
0001 General Revenue Fund	\$2,553,042	\$2,553,042
TOTAL, METHOD OF FINANCING	\$2,553,042	\$2,553,042
	=====	=====

FULL TIME EQUIVALENT POSITIONS:	51.1	51.1
---------------------------------	------	------

DESCRIPTION / 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 32 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 completion, issuing tax permits, and offering tax-related seminars.

EXTERNAL / INTERNAL FACTORS:

A loss of enforcement collectors will have a significant impact on delinquent tax collections and result in the loss of an estimated \$148 million in potential state tax revenue over the biennium. The loss of staff will increase workload inventories by 11 percent and slow collection processes. Turnaround time for delinquent accounts will increase approximately 10 percent in fiscal 2008 and 27 percent in fiscal 2009, resulting in delinquent accounts remaining in inventories for longer periods of time; case closure rates will decrease by 5 percent; and, the minimum percent of time a collector remains in the field will be reduced by 4 percent in fiscal 2008/09. The impact of staff reductions will also negatively affect compliance activities such as special event canvassing, cold stops, and fuels tax and cigarette investigations, all of which could result in increased non-compliance and additional revenue loss.

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS REQUEST SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-05, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

ITEM NAME: Project receipts and disbursements; complete accounting and reporting responsibilities

ITEM PRIORITY: 5

FUNDING FOR STRATEGY: 02-01-01 Project receipts and disbursements; complete accounting and reporting responsibilities

OBJECTS OF EXPENSE:	EXCP 2008	EXCP 2009
1001 Salaries and Wages	\$726,570	\$726,570
2001 Professional Fees and Services	432,899	432,899
2003 Consumable Supplies	3,784	3,784
2005 Travel	44,878	44,878
2009 Other Operating Expenses	89,018	89,018
TOTAL, OBJECTS OF EXPENSE	\$1,297,149	\$1,297,149
	=====	

METHOD OF FINANCING:

0001 General Revenue Fund	\$1,297,149	\$1,297,149
TOTAL, METHOD OF FINANCING	\$1,297,149	\$1,297,149
	=====	

FULL TIME EQUIVALENT POSITIONS:

	11.8	11.8
--	------	------

DESCRIPTION / JUSTIFICATION:

The Comptroller's office is directed by statute (Texas Government Code, Section 403.013) to prepare both the state's *Annual Cash Report* and the *Comprehensive Annual Financial Report* by their statutorily required due dates. These reports clearly depict the state's financial position, expenditures and revenues, and apprise the state's management of its financial position.

The agency, as directed by Article III, Section 49a of the Texas Constitution, also carries out the responsibility of projecting the receipts and disbursements of state government by submitting revenue estimates to be used in the appropriations process. This requirement is fulfilled by the publication of the *Biennial Revenue Estimate* in advance of each regular session of the Legislature. The Comptroller's office provides an analysis of each General Appropriations Act introduced by the Legislature to determine if the funds appropriated are within the amount of revenue certified to be available.

This strategy directly supports the agency's constitutionally prescribed function of maintaining the state's books and establishing all agencies' budgets at the beginning of each fiscal year. The Comptroller's office complies with statutory directives in the Government Code by reconciling fund cash recorded in the accounting system with the cash deposited in banks (cash formerly under the management of the Treasury Department), allocating statutory dedicated revenues, performing interfund borrowing, and maintaining and balancing the state's general ledger.

EXCEPTIONAL ITEMS REQUEST SCHEDULE

EXTERNAL / INTERNAL FACTORS:

A loss of staff in the agency's Accounting/Reporting area will increase the agency's risk of failure to deliver the *Comprehensive Annual Financial Report* and the *Annual Cash Report* by their statutorily required due dates and compromise the quality of the data. Failure to issue timely financial information could adversely affect the state's bond rating. The area also prepares three biennial reports required by statute: *Tax Exemptions & Tax Incidence*, the Senate Bill 441 franchise tax credit study, and the Healthcare Claims study.

Staff reductions will result in a decrease in the number of agency appropriations analyzed by 10 percent; and, agency noncompliance with provisions of the General Appropriations Act will be at higher risk of not being identified and documented. The turnaround time for bill costing estimates will be adversely affected.

Finally, the amount of training and support for the security administration of the Statewide Government Accounting Systems: USAS, SPA, USPS, SPRS, HRIS, and TINS, will decrease. The ability to disseminate timely information to state agencies regarding the security of the statewide accounting, payroll, property, and human resource systems will be compromised and could result in inappropriate user security up to and including fraud against state assets and breach of statewide data integrity.

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS REQUEST SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-05, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

ITEM NAME: Audit and process claims; issue payments; provide assistance and training

ITEM PRIORITY: 6

FUNDING FOR STRATEGY: 02-01-02 Audit and process claims; issue payments; provide assistance and training

OBJECTS OF EXPENSE:	EXCP 2008	EXCP 2009
1001 Salaries and Wages	\$813,666	\$813,666
2001 Professional Fees and Services	50,174	50,174
2003 Consumable Supplies	4,742	4,742
2005 Travel	22,979	22,979
2009 Other Operating Expenses	100,369	100,369
TOTAL, OBJECTS OF EXPENSE	\$991,930	\$991,930
	=====	=====

METHOD OF FINANCING:		
0001 General Revenue Fund	\$991,930	\$991,930
TOTAL, METHOD OF FINANCING	\$991,930	\$991,930
	=====	=====

FULL TIME EQUIVALENT POSITIONS:	14.7	14.7
---------------------------------	------	------

DESCRIPTION / JUSTIFICATION:

The Comptroller's office is required by law (various sections in Chapter 403 of the Texas Government Code and Articles 601b and 6252-31 of the Texas Civil Statutes) to audit claims against the state for compliance with all constitutional and statutory requirements governing the expenditure of state funds. Accurate audits of these claims ensure the reliability of the state's financial information. Prompt processing of claims enables agencies to comply with the 30-day processing criterion established in the Texas Prompt Payment Law. Providing training and assistance to state agencies on claims-processing procedures and document preparation provides agencies the information required to accurately submit claims for payment. This strategy directly supports the agency's goal of efficiently managing the state's fiscal affairs.

EXTERNAL / INTERNAL FACTORS:

A loss of staff in the agency's Claims and Payments area will lead to longer response time and turnaround time on agency inquiries relating to payroll, personnel, purchasing and travel issues; and, an increased occurrence of agencies missing crucial payroll deadlines due to errors or incorrect data being submitted. During peak processing periods, critical payee maintenance forms, direct deposit updates, and requests for changes to payroll data will not be processed in a timely manner. This in turn will increase interest payments charged to agencies and in some cases cause agencies to miss payroll direct deposit deadlines. In addition, post-payment audits of agencies will be reduced by over 28 percent, increasing the risk of overpayments or improper payments going undetected. From fiscal 2000 to the present, the average dollars found in error has exceeded \$262,900 per audit.

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS REQUEST SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-01	Service Categories: Service-01, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

ITEM NAME: Provide tax hearings/represent the agency/provide legal counsel

ITEM PRIORITY: 7

FUNDING FOR STRATEGY: 01-04-01 Provide tax hearings/represent the agency/provide legal counsel

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
1001 Salaries and Wages	\$644,795	\$644,795
2001 Professional Fees and Services	50,098	50,098
2003 Consumable Supplies	3,401	3,401
2005 Travel	23,521	23,521
2009 Other Operating Expenses	85,799	85,799
TOTAL, OBJECTS OF EXPENSE	\$807,614	\$807,614
	=====	=====

METHOD OF FINANCING:		
0001 General Revenue Fund	\$807,614	\$807,614
TOTAL, METHOD OF FINANCING	\$807,614	\$807,614
	=====	=====

FULL TIME EQUIVALENT POSITIONS:	9.9	9.9
---------------------------------	-----	-----

DESCRIPTION / JUSTIFICATION:

The Comptroller's office is required by law (Texas Tax Code Chapter 111, Sections 009 and 105, and V.T.C.A., Government Code Chapter 2001) to conduct administrative hearings on tax matters, including taxpayers' claims for refunds and requests for redetermination of audit assessments; cases involving denials and proposed suspensions and revocations of motor-fuels tax permits, tobacco permits, and customs brokers' licenses; assessment of administrative (monetary) fines; and, penalty and interest waivers. 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 administrative hearings process.

EXTERNAL / INTERNAL FACTORS:

A loss of legal support staff will create major delays in the overall tax hearings process and impede the timely receipt and deposit of tax revenue owed the state. Since the hearings process is an integral part of the tax administration function, any delays or backlogs in this area will have a ripple effect across the agency. In fiscal 2008/09, a reduction of staff in this area will result in an estimated 17 percent decrease in the number of oral hearings conducted; reduce the percentage of proposed decisions issued within 40 days of the record closing by 8 percent; increase the average number of days taken to issue a proposed decision following record closing from 10 days to 15 days; and, reduce the number of final decisions rendered by nearly 8 percent. Further, staff reductions in this area will increase the possibility of contractual disputes with contractors, or breach of contract and related claims against the agency and the state, resulting in increased costs.

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS REQUEST SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-05, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

ITEM NAME: Conduct property value study; provide assistance; review methods

ITEM PRIORITY: 8

FUNDING FOR STRATEGY: 02-02-01 Conduct property value study; provide assistance; review methods

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
1001 Salaries and Wages	\$557,740	\$557,740
2001 Professional Fees and Services	50,173	50,173
2003 Consumable Supplies	3,390	3,390
2005 Travel	37,433	37,433
2009 Other Operating Expenses	47,070	47,070
TOTAL, OBJECTS OF EXPENSE	\$695,806	\$695,806
	=====	=====

METHOD OF FINANCING:		
0001 General Revenue Fund	\$695,806	\$695,806
TOTAL, METHOD OF FINANCING	\$695,806	\$695,806
	=====	=====

FULL TIME EQUIVALENT POSITIONS:	9.7	9.7
--	-----	-----

DESCRIPTION / JUSTIFICATION:

The Comptroller's office is required to: conduct an annual study of school district property values 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 in each county appraisal district (Texas Tax Code, Section 5.10); and, review the appraisal standards, procedures and methodology used by each appraisal district with one or more eligible school districts as defined by Texas Government Code, Section 403.3011, to determine compliance with generally accepted appraisal standards and practices (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 then hear and rule on disputes between taxpayers and county appraisal districts following decisions by local appraisal review boards. In addition, the Property Tax area administers refunds of state sales and franchise taxes to property owners that have city or county tax abatements (Texas Tax Code, Subchapter F, Sections 111.301-111.304) and maintains a central registry of reinvestment zones and abatement agreements (Texas Tax Code, Section 312.005). Conducting an accurate property value study, providing assistance, and reviewing appraisal district methods, standards, and procedures accomplish the Comptroller's goal of efficiently managing the state's fiscal affairs by preventing misallocation of state public school funding.

EXCEPTIONAL ITEMS REQUEST SCHEDULE

EXTERNAL / INTERNAL FACTORS:

A loss of Property Tax staff will impede the agency's ability to conform to Section 403.302 of the Government Code which requires the Comptroller's office to annually conduct a Property Value Study (PVS) to determine the actual level of property tax wealth in each school district for state funding purposes. This study, an independent estimate mandated by the Legislature, is designed to ensure equitable school funding. The number of samples included in the study directly affects the accuracy of the study findings. Reduced staff will result in a smaller sample size; the smaller the number of samples included in the study, the less accurate the findings.

With billions of dollars of state school aid depending on the study, any reduction in the number of samples collected will cause a negative impact on the amount and equitability of state funding distributed to schools. Further, when state oversight is reduced or absent, there has been a historical tendency of some appraisal districts to appraise property below market value for tax purposes. If not corrected in the PVS, the reduction in appraisal effort, estimated at one-half of one percent, could cost the state an estimated \$88 million after a one-year lag. This cost would first be realized in fiscal 2009. The cost would more than double in the second year, triple in the third year, and so forth for at least five years as property values continue to rise and appraisal efforts continue to fall. In the long term, and perhaps most troubling, a reduction in state oversight would over time, create an inequitable school funding system. As more and more appraisals drift undetected from market value, the property value for similar properties among school districts would begin to vary significantly. This inconsistency in values would increase the likelihood that the state would once again be thrust into school finance litigation because the system would no longer be uniform.

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS REQUEST SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-01	Service Categories: Service-05, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

ITEM NAME: Provide information to taxpayers, government officials and the public

ITEM PRIORITY: 9

FUNDING FOR STRATEGY: 01-03-01 Provide information to taxpayers, government officials and the public

OBJECTS OF EXPENSE:	EXCP 2008	EXCP 2009
1001 Salaries and Wages	\$1,027,593	\$1,027,593
2001 Professional Fees and Services	112,834	112,834
2003 Consumable Supplies	6,303	6,303
2005 Travel	43,351	43,351
2009 Other Operating Expenses	348,933	348,933
TOTAL, OBJECTS OF EXPENSE	\$1,539,014	\$1,539,014
	=====	

METHOD OF FINANCING:	EXCP 2008	EXCP 2009
0001 General Revenue Fund	\$1,539,014	\$1,539,014
TOTAL, METHOD OF FINANCING	\$1,539,014	\$1,539,014
	=====	

FULL TIME EQUIVALENT POSITIONS:	17.2	17.2
---------------------------------	------	------

DESCRIPTION / 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 dissemination of tax policy information (Texas Tax Code, Titles 2 and 3). These responsibilities have enabled the agency to maintain an efficient tax administration program and provide accurate, timely tax information to the taxpayer.

Texas tax laws and policies are dependent on legal precedents, developments in federal laws, policies issued by regulatory agencies affecting generally accepted accounting principles, and state legislation and policy interpretations. As changes occur, it is important that taxpayers receive accurate and current information about these changes. Improved communications with taxpayers can lead to positive tax filing patterns and allow 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.

EXCEPTIONAL ITEMS REQUEST SCHEDULE

EXTERNAL / INTERNAL FACTORS:

A loss of staff in the Tax Assistance area will 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 will lose the ability to efficiently and effectively implement new law changes, amend tax publications, amend administrative rules and provide training to Audit and Enforcement staff. With the passage of H. B. 3, and the resulting Margin Tax, an estimated 200,000 taxpayers will be added to the existing population served by the Comptroller's office. As a result, the amount of taxpayer correspondence and telephone inquiries is anticipated to increase proportionately; however, the loss of Tax Assistance staff will result in a reduction in the response time to taxpayer inquiries. Projected response times to taxpayer correspondence will increase from 5.5 days to 20.4 days in fiscal 2008 and from 6.5 days to 21.3 days in fiscal 2009; and, the Tax Assistance call center will handle fewer telephone inquiries, resulting in taxpayers either having to wait longer, or not receive assistance. The reduced staffing levels and the inability to communicate effectively and efficiently with taxpayers will eventually result in an increase in taxpayer reporting errors, negative tax filing patterns, and a potential decrease in voluntary compliance.

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS REQUEST SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-02, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

ITEM NAME: Provide information and analysis to the public and private sectors

ITEM PRIORITY: 10

FUNDING FOR STRATEGY: 02-03-01 Provide information and analysis to the public and private sectors

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
1001 Salaries and Wages	\$147,898	\$147,898
2001 Professional Fees and Services	50,174	50,174
2003 Consumable Supplies	781	781
2005 Travel	19,111	19,111
2009 Other Operating Expenses	66,920	66,920
TOTAL, OBJECTS OF EXPENSE	\$284,884	\$284,884
	=====	=====

METHOD OF FINANCING:		
0001 General Revenue Fund	\$284,884	\$284,884
TOTAL, METHOD OF FINANCING	\$284,884	\$284,884
	=====	=====

FULL TIME EQUIVALENT POSITIONS:	1.2	1.2
---------------------------------	-----	-----

DESCRIPTION / JUSTIFICATION:

This strategy supports the agency's constitutional responsibilities through publications, online access, verbal assistance, reports, seminars, and legislative analysis to enhance planning decisions and increase the effectiveness of publicly funded programs. One of the premiere publications created by the Editorial and Graphics section is *Fiscal Notes*, an award-winning monthly economics and fiscal policy newsletter. The section also produces other newsletters, including the *Texas Innovator*, a monthly periodical that highlights forward-thinking technologies and strategies in Texas and elsewhere; and, *Window on Texas Local Government*, a bi-monthly publication written primarily for local government officials. The agency's Web site also provides an extensive volume of current and historical financial data used by a wide variety of customers across the country. The Local Government Assistance area traditionally offers financial management assistance to cities and counties upon request. This assistance includes training sessions on court costs and fees, economic development sales taxes, budgeting, accounting, auditing, purchasing, financial reporting, and managing fixed assets. The area also provides phone assistance via a toll free number and conducts a limited number of onsite local government management reviews (LGMRs). The purpose of these services is to provide the greatest assistance to local governments at the least cost.

EXTERNAL / INTERNAL FACTORS:

The ability of the Comptroller's office to carry out this strategy depends on several factors, including the level of outside demands placed on the agency. In most instances, it is impossible to control the number of requests made for information, although the Comptroller's office has some ability to select among those requests made for LGMRs. A loss of agency support staff will impact the ability of the Fiscal Research area to continue providing the same level of services to local governments and taxpayers.

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-01	Service Categories: Service-03, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

ITEM NAME: Maintain an ongoing program of audit and verification activities

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

	EXCP 2008	EXCP 2009
OUTCOME MEASURE:		
01 Percent Accuracy Rate of Reported Amounts on Original Audits	98.0%	98.0%
OUTPUT MEASURE:		
01 Number of Audits and Verifications Conducted	2,251	2,451
EFFICIENCY MEASURE:		
01 Average Dollars Assessed to Dollar Cost	\$32.50	\$32.50
EXPLANATORY / INPUT MEASURE:		
01 Percent of Audit Coverage	0.80%	0.78%
02 Number of Taxpayers Participating in Dispute Resolution Conferences	190	190
OBJECTS OF EXPENSE:		
1001 Salaries and Wages	\$4,061,897	\$4,061,897
2001 Professional Fees and Services	112,835	112,835
2003 Consumable Supplies	24,933	24,933
2005 Travel	293,491	293,491
2009 Other Operating Expenses	221,619	221,619
TOTAL, OBJECTS OF EXPENSE	\$4,714,775	\$4,714,775
	=====	=====

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE

METHOD OF FINANCING:

0001 General Revenue Fund

\$4,714,775 \$4,714,775

TOTAL, METHOD OF FINANCING

\$4,714,775 \$4,714,775
=====

FULL TIME EQUIVALENT POSITIONS:

82.6 82.6

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-04	Service Categories: Service-03, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

ITEM NAME: Improve tax/voucher data processing, tax collection and disbursements

ALLOCATION TO STRATEGY: 03-01-01 Improve tax/voucher data processing, tax collection and disbursements

	EXCP 2008	EXCP 2009
OUTCOME MEASURES:		
01 Time Required to Generate Taxpayer Refunds (Days)	12.0	12.0
02 Time Taken to Return Tax Allocations to Local Jurisdictions (Days)	21.0	21.0
03 Average Tax Data Entry Turnaround Time (Hours)	5.8	5.5
OUTPUT MEASURES:		
01 Number of Tax Returns Processed	200,000.0	300,000.0
02 Number of Payments Deposited	100,000.0	200,000.0
03 Number of Permits and Licenses Issued	87,000.0	87,000.0
04 Number of Taxpayer Account Adjustments	150,000.0	150,000.0
05 Number of Collection Actions Performed	4,641.0	4,852.0
06 Number of Tax Refunds Issued	6,036.0	6,358.0
07 Number of Hours to Allocate Local Option Taxes to Government Entities	1,113.0	1,154.0
EFFICIENCY MEASURE:		
01 Average Number of Hours to Deposit Receipts	5.1	5.1
EXPLANATORY / INPUT MEASURE:		
01 Number of Tax Filers Added to the Electronic Tax Filing System	1,200.0	1,200.0
OBJECTS OF EXPENSE:		
1001 Salaries and Wages	\$2,484,192	\$2,484,192
2001 Professional Fees and Services	233,894	233,894
2003 Consumable Supplies	17,538	17,538
2005 Travel	51,845	51,845
2009 Other Operating Expenses	1,038,032	1,038,032
TOTAL, OBJECTS OF EXPENSE	\$3,825,501	\$3,825,501

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE

METHOD OF FINANCING:

0001 General Revenue Fund

\$3,825,501 \$3,825,501

TOTAL, METHOD OF FINANCING

\$3,825,501 \$3,825,501
=====

FULL TIME EQUIVALENT POSITIONS:

55.8 55.8

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-05, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

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

ALLOCATION TO STRATEGY: 02-04-01 Ensure that the state's assets, cash receipts, and warrants are properly secured

	EXCP 2008	EXCP 2009
OUTPUT MEASURE:		
04 Number of State Depository Bank Account Reconciliations Performed	3,800.0	3,700.0
OBJECTS OF EXPENSE:		
1001 Salaries and Wages	\$377,292	\$377,292
2001 Professional Fees and Services	50,174	50,174
2003 Consumable Supplies	2,381	2,381
2005 Travel	22,945	22,945
2009 Other Operating Expenses	43,166	43,166
TOTAL, OBJECTS OF EXPENSE	\$495,958	\$495,958
METHOD OF FINANCING:		
0001 General Revenue Fund	\$495,958	\$495,958
TOTAL, METHOD OF FINANCING	\$495,958	\$495,958
FULL TIME EQUIVALENT POSITIONS:	6.0	6.0
PREPARED BY: <u>Robert Chapa</u>		

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-01	Service Categories: Service-03, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

ITEM NAME: Improve compliance with tax laws through contact and collection program

ALLOCATION TO STRATEGY: 01-02-01 Improve compliance with tax laws through contact and collection program

	EXCP 2008	EXCP 2009
OUTCOME MEASURES:		
01 Average Turnaround Time for Delinquent Accounts (Days)	130.0	116.0
02 Average Monthly Delinquent Account Closure Rate per Enforcement Collector	305.0	305.0
03 Percent of Positive Surveys Received from Attendees at Taxpayer Seminars	95.0%	95.0%
OUTPUT MEASURES:		
02 Average Taxpayer Contacts by a Call Center Collector per Phone Hour	1.0	1.0
03 Number of Taxpayer Seminars Conducted	26.0	26.0
EFFICIENCY MEASURE:		
01 Delinquent Taxes Collected per Collection-related Dollar Expended	\$71.0	\$79.0
EXPLANATORY / INPUT MEASURES:		
01 Minimum Percent of Field Collector Time in the Field	38.0%	36.0%
02 Total Delinquent Dollars Collected (in Millions)	\$891.0	\$1,074.0
OBJECTS OF EXPENSE:		
1001 Salaries and Wages	\$2,180,172	\$2,180,172
2001 Professional Fees and Services	112,834	112,834
2003 Consumable Supplies	16,467	16,467
2005 Travel	78,755	78,755
2009 Other Operating Expenses	164,814	164,814
TOTAL, OBJECTS OF EXPENSE	\$2,553,042	\$2,553,042

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE

METHOD OF FINANCING:

0001 General Revenue Fund

\$2,553,042 \$2,553,042

TOTAL, METHOD OF FINANCING

\$2,553,042 \$2,553,042
=====

FULL TIME EQUIVALENT POSITIONS:

51.1 51.1

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-05, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

ITEM NAME: Project receipts and disbursements; complete accounting and reporting responsibilities

ALLOCATION TO STRATEGY: 02-01-01 Project receipts and disbursements; complete accounting and reporting responsibilities

	EXCP 2008	EXCP 2009
OUTCOME MEASURES:		
03 Percent of Fund Accounting Customers Who Return Good or Excellent on Surveys	95.0%	95.0%
04 Average Percent Variance (+/-) Between Estimated/Actual Collections	0.0%	1.05%
08 Percent of USAS Users Who Return a High Overall Customer Satisfaction Rating	80.0%	80.0%
OUTPUT MEASURE:		
01 Number of Agency Appropriations Analyzed Each Quarter	2,000.0	2,000.0
OBJECTS OF EXPENSE:		
1001 Salaries and Wages	\$726,570	\$726,570
2001 Professional Fees and Services	432,899	432,899
2003 Consumable Supplies	3,784	3,784
2005 Travel	44,878	44,878
2009 Other Operating Expenses	89,018	89,018
TOTAL, OBJECTS OF EXPENSE	\$1,297,149	\$1,297,149
METHOD OF FINANCING:		
0001 General Revenue Fund	\$1,297,149	\$1,297,149
TOTAL, METHOD OF FINANCING	\$1,297,149	\$1,297,149
FULL TIME EQUIVALENT POSITIONS:	11.8	11.8
PREPARED BY: <u>Robert Chapa</u>		

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-05, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

ITEM NAME: Audit and process claims; issue payments; provide assistance and training

ALLOCATION TO STRATEGY: 02-01-02 Audit and process claims; issue payments; provide assistance and training

	EXCP 2008	EXCP 2009
OUTCOME MEASURES:		
01 Percent of Targeted State Agencies with Improved Performance	80.0%	80.0%
05 Customer Service Rating Received Each Fiscal Year on Claims' Division Services	95.0%	95.0%
07 Percent of All Payments Issued via Direct Deposit (Excluding WES Child Support Payments)	70.0%	71.0%
OUTPUT MEASURE:		
02 Number of Post-Payment Audit Reviews Completed	12.0	12.0
EFFICIENCY MEASURES:		
01 Percent of Ad Hoc Report Requests Responded to Within 10 Days	99.0%	99.0%
02 Percent of Frontline Customer Service Calls Resolved Upon Initial Contact	95.0%	95.0%
EXPLANATORY / INPUT MEASURES:		
01 Percent of Payroll/Retirement Payments Issued via Direct Deposit	84.0%	84.0%
02 Percent of Bill Payments Issued via Direct Deposit	57.0%	59.0%
OBJECTS OF EXPENSE:		
1001 Salaries and Wages	\$813,666	\$813,666
2001 Professional Fees and Services	50,174	50,174
2003 Consumable Supplies	4,742	4,742
2005 Travel	22,979	22,979
2009 Other Operating Expenses	100,369	100,369
TOTAL, OBJECTS OF EXPENSE	\$991,930	\$991,930

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE

METHOD OF FINANCING:

0001 General Revenue Fund

\$991,930 \$991,930

TOTAL, METHOD OF FINANCING

\$991,930 \$991,930
=====

FULL TIME EQUIVALENT POSITIONS:

14.7 14.7

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-01	Service Categories: Service-01, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

ITEM NAME: Provide tax hearings/represent the agency/provide legal counsel

ALLOCATION TO STRATEGY: 01-04-01 Provide tax hearings/represent the agency/provide legal counsel

	EXCP 2008	EXCP 2009
OUTCOME MEASURES:		
01 Percent of Proposed Decisions Issued by Administrative Law Judges Within 40 Days of Closing	98.0%	98.0%
02 Percent of All Cases in Which Position Letters are Issued Within 90 Days	85.0%	85.0%
OUTPUT MEASURES:		
01 Number of Final Decisions Rendered by Administrative Law Judges	100.0	100.0
02 Number of Position Letters Issued	205.0	205.0
03 Number of Oral Hearings Conducted by Administrative Law Judges	20.0	20.0
04 Number of Orders Ruling on Motions for Rehearing Rendered by Judges	15.0	15.0
EFFICIENCY MEASURES:		
01 Average Length of Time (Work Days) Taken to Issue a Position Letter	90.0	90.0
02 Average Time (Work Days) to Issue Proposed Decision after Record Closing	10.0	10.0
OBJECTS OF EXPENSE:		
1001 Salaries and Wages	\$644,795	\$644,795
2001 Professional Fees and Services	50,098	50,098
2003 Consumable Supplies	3,401	3,401
2005 Travel	23,521	23,521
2009 Other Operating Expenses	85,799	85,799
TOTAL, OBJECTS OF EXPENSE	\$807,614	\$807,614

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE

METHOD OF FINANCING:

0001 General Revenue Fund

\$807,614 \$807,614

TOTAL, METHOD OF FINANCING

\$807,614 \$807,614
=====

FULL TIME EQUIVALENT POSITIONS:

9.9 9.9

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-05, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

ITEM NAME: Conduct property value study; provide assistance; review methods

ALLOCATION TO STRATEGY: 02-02-01 Conduct property value study; provide assistance; review methods

	EXCP 2008	EXCP 2009
OUTCOME MEASURE:		
01 Percent of ISDs' Total Value in Which PTD Met the Margin of Error	95.0%	95.0%
OUTPUT MEASURES:		
01 Number of Properties Included in the Property Value Study	11,339.0	11,339.0
02 Number of Publications Produced	1.0	1.0
EFFICIENCY MEASURE:		
01 Average Direct Cost per Property Included in the Property Value Study	\$34.0	\$34.0
OBJECTS OF EXPENSE:		
1001 Salaries and Wages	\$557,740	\$557,740
2001 Professional Fees and Services	50,173	50,173
2003 Consumable Supplies	3,390	3,390
2005 Travel	37,433	37,433
2009 Other Operating Expenses	47,070	47,070
TOTAL, OBJECTS OF EXPENSE	\$695,806	\$695,806
METHOD OF FINANCING:		
0001 General Revenue Fund	\$695,806	\$695,806
TOTAL, METHOD OF FINANCING	\$695,806	\$695,806
FULL TIME EQUIVALENT POSITIONS:	9.7	9.7
PREPARED BY: <u>Robert Chapa</u>		

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-01	Service Categories: Service-05, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

ITEM NAME: Provide information to taxpayers, government officials and the public

ALLOCATION TO STRATEGY: 01-03-01 Provide information to taxpayers, government officials and the public

	EXCP 2008	EXCP 2009
OUTCOME MEASURE:		
01 Percent of Favorable Responses to Taxpayer Surveys	96.0%	96.0%
OUTPUT MEASURES:		
01 Number of Calls Handled by Tax Assistance Specialists	200,000.0	199,500.0
02 Total Number of Responses Issued	16,700.0	18,100.0
EFFICIENCY MEASURES:		
01 Average Time Taken (Work Days) to Respond to Correspondence	5.5	6.5
03 Percent of Responses Issued Within 7 Working Days	85.0%	85.0%
OBJECTS OF EXPENSE:		
1001 Salaries and Wages	\$1,027,593	\$1,027,593
2001 Professional Fees and Services	112,834	112,834
2003 Consumable Supplies	6,303	6,303
2005 Travel	43,351	43,351
2009 Other Operating Expenses	348,933	348,933
TOTAL, OBJECTS OF EXPENSE	\$1,539,014	\$1,539,014
METHOD OF FINANCING:		
0001 General Revenue Fund	\$1,539,014	\$1,539,014
TOTAL, METHOD OF FINANCING	\$1,539,014	\$1,539,014
FULL TIME EQUIVALENT POSITIONS:	17.2	17.2
PREPARED BY: <u>Robert Chapa</u>		

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-02, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

ITEM NAME: Provide information and analysis to the public and private sectors

ALLOCATION TO STRATEGY: 02-03-01 Provide information and analysis to the public and private sectors

OBJECTS OF EXPENSE:	EXCP 2008	EXCP 2009
1001 Salaries and Wages	\$147,898	\$147,898
2001 Professional Fees and Services	50,174	50,174
2003 Consumable Supplies	781	781
2005 Travel	19,111	19,111
2009 Other Operating Expenses	66,920	66,920
TOTAL, OBJECTS OF EXPENSE	\$284,884	\$284,884
	=====	=====

METHOD OF FINANCING:	EXCP 2008	EXCP 2009
0001 General Revenue Fund	\$284,884	\$284,884
TOTAL, METHOD OF FINANCING	\$284,884	\$284,884
	=====	=====

FULL TIME EQUIVALENT POSITIONS:	1.2	1.2
---------------------------------	-----	-----

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS 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
------------------	---	---------------------------------	---

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

	EXCP 2008	EXCP 2009
OUTCOME MEASURE:		
01 Percent Accuracy Rate of Reported Amounts on Original Audits	98.0%	98.0%
OUTPUT MEASURE:		
01 Number of Audits and Verifications Conducted	2,251	2,451
EFFICIENCY MEASURE:		
01 Average Dollars Assessed to Dollar Cost	\$32.50	\$32.50
EXPLANATORY / INPUT MEASURE:		
01 Percent of Audit Coverage	0.80%	0.78%
02 Number of Taxpayers Participating in Dispute Resolution Conferences	190	190
OBJECTS OF EXPENSE:		
1001 Salaries and Wages	\$4,061,897	\$4,061,897
2001 Professional Fees and Services	112,835	112,835
2003 Consumable Supplies	24,933	24,933
2005 Travel	293,491	293,491
2009 Other Operating Expenses	221,619	221,619
TOTAL, OBJECTS OF EXPENSE	\$4,714,775	\$4,714,775

EXCEPTIONAL ITEMS STRATEGY REQUEST

METHOD OF FINANCING:

0001 General Revenue Fund

\$4,714,775 \$4,714,775

TOTAL, METHOD OF FINANCING

\$4,714,775 \$4,714,775
=====

FULL TIME EQUIVALENT POSITIONS:

82.6 82.6

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY: Maintain an ongoing program of audit and verification activities

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS 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
------------------	---	---------------------------------	---

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

OUTCOME MEASURES:	EXCP 2008	EXCP 2009
01 Time Required to Generate Taxpayer Refunds (Days)	12.0	12.0
02 Time Taken to Return Tax Allocations to Local Jurisdictions (Days)	21.0	21.0
03 Average Tax Data Entry Turnaround Time (Hours)	5.8	5.5
OUTPUT MEASURES:		
01 Number of Tax Returns Processed	200,000.0	300,000.0
02 Number of Payments Deposited	100,000.0	200,000.0
03 Number of Permits and Licenses Issued	87,000.0	87,000.0
04 Number of Taxpayer Account Adjustments	150,000.0	150,000.0
05 Number of Collection Actions Performed	4,641.0	4,852.0
06 Number of Tax Refunds Issued	6,036.0	6,358.0
07 Number of Hours to Allocate Local Option Taxes to Government Entities	1,113.0	1,154.0
EFFICIENCY MEASURE:		
01 Average Number of Hours to Deposit Receipts	5.1	5.1
EXPLANATORY / INPUT MEASURE:		
01 Number of Tax Filers Added to the Electronic Tax Filing System	1,200.0	1,200.0

EXCEPTIONAL ITEMS STRATEGY REQUEST

OBJECTS OF EXPENSE:

1001 Salaries and Wages	\$2,484,192	\$2,484,192
2001 Professional Fees and Services	233,894	233,894
2003 Consumable Supplies	17,538	17,538
2005 Travel	51,845	51,845
2009 Other Operating Expenses	1,038,032	1,038,032
TOTAL, OBJECTS OF EXPENSE	\$3,825,501	\$3,825,501

METHOD OF FINANCING:

0001 General Revenue Fund	\$3,825,501	\$3,825,501
TOTAL, METHOD OF FINANCING	\$3,825,501	\$3,825,501

FULL TIME EQUIVALENT POSITIONS:

55.8	55.8
------	------

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY: Improve tax/voucher data processing, tax collection and disbursements

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS 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
------------------	---	---------------------------------	---

GOAL: 02 To efficiently manage the state's fiscal affairs
 OBJECTIVE: 04 Maximize state revenue
 STRATEGY: 01 Ensure that the state's assets, cash receipts, and warrants are properly secured

OUTPUT MEASURE:	EXCP 2008	EXCP 2009
04 Number of State Depository Bank Account Reconciliations Performed	3,800.0	3,700.0

OBJECTS OF EXPENSE:		
1001 Salaries and Wages	\$377,292	\$377,292
2001 Professional Fees and Services	50,174	50,174
2003 Consumable Supplies	2,381	2,381
2005 Travel	22,945	22,945
2009 Other Operating Expenses	43,166	43,166
TOTAL, OBJECTS OF EXPENSE	\$495,958	\$495,958

METHOD OF FINANCING:		
0001 General Revenue Fund	\$495,958	\$495,958
TOTAL, METHOD OF FINANCING	\$495,958	\$495,958

FULL TIME EQUIVALENT POSITIONS:	6.0	6.0
---------------------------------	-----	-----

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY: Ensure that the state's assets, cash receipts, and warrants are properly secured

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS 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
------------------	---	---------------------------------	---

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

	EXCP 2008	EXCP 2009
OUTCOME MEASURES:		
01 Average Turnaround Time for Delinquent Accounts (Days)	130.0	116.0
02 Average Monthly Delinquent Account Closure Rate per Enforcement Collector	305.0	305.0
03 Percent of Positive Surveys Received from Attendees at Taxpayer Seminars	95.0%	95.0%
OUTPUT MEASURES:		
02 Average Taxpayer Contacts by a Call Center Collector per Phone Hour	1.0	1.0
03 Number of Taxpayer Seminars Conducted	26.0	26.0
EFFICIENCY MEASURE:		
01 Delinquent Taxes Collected per Collection-related Dollar Expended	\$71.0	\$79.0
EXPLANATORY / INPUT MEASURES:		
01 Minimum Percent of Field Collector Time in the Field	38.0%	36.0%
02 Total Delinquent Dollars Collected (in Millions)	\$891.0	\$1,074.0
OBJECTS OF EXPENSE:		
1001 Salaries and Wages	\$2,180,172	\$2,180,172
2001 Professional Fees and Services	112,834	112,834
2003 Consumable Supplies	16,467	16,467
2005 Travel	78,755	78,755
2009 Other Operating Expenses	164,814	164,814
TOTAL, OBJECTS OF EXPENSE	\$2,553,042	\$2,553,042

EXCEPTIONAL ITEMS STRATEGY REQUEST

METHOD OF FINANCING:

0001 General Revenue Fund

\$2,553,042 \$2,553,042

TOTAL, METHOD OF FINANCING

\$2,553,042 \$2,553,042
=====

FULL TIME EQUIVALENT POSITIONS:

51.1 51.1

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY: Improve compliance with tax laws through contact and collection program

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS 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
------------------	---	---------------------------------	---

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

	EXCP 2008	EXCP 2009
OUTCOME MEASURES:		
03 Percent of Fund Accounting Customers Who Return Good or Excellent on Surveys	95.0%	95.0%
04 Average Percent Variance (+/-) Between Estimated/Actual Collections	0.0%	1.05%
08 Percent of USAS Users Who Return a High Overall Customer Satisfaction Rating	80.0%	80.0%
OUTPUT MEASURE:		
01 Number of Agency Appropriations Analyzed Each Quarter	2,000.0	2,000.0
OBJECTS OF EXPENSE:		
1001 Salaries and Wages	\$726,570	\$726,570
2001 Professional Fees and Services	432,899	432,899
2003 Consumable Supplies	3,784	3,784
2005 Travel	44,878	44,878
2009 Other Operating Expenses	89,018	89,018
TOTAL, OBJECTS OF EXPENSE	\$1,297,149	\$1,297,149
METHOD OF FINANCING:		
0001 General Revenue Fund	\$1,297,149	\$1,297,149
TOTAL, METHOD OF FINANCING	\$1,297,149	\$1,297,149
FULL TIME EQUIVALENT POSITIONS:	11.8	11.8
EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY: Project receipts and disbursements; complete accounting and reporting responsibilities		

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS 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
------------------	---	---------------------------------	---

GOAL: 02 To efficiently manage the state's fiscal affairs

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

STRATEGY: 02 Audit and process claims; issue payments; provide assistance and training

	EXCP 2008	EXCP 2009
OUTCOME MEASURES:		
01 Percent of Targeted State Agencies with Improved Performance	80.0%	80.0%
05 Customer Service Rating Received Each Fiscal Year on Claims' Division Services	95.0%	95.0%
07 Percent of All Payments Issued via Direct Deposit (Excluding WES Child Support Payments)	70.0%	71.0%
OUTPUT MEASURE:		
02 Number of Post-Payment Audit Reviews Completed	12.0	12.0
EFFICIENCY MEASURES:		
01 Percent of Ad Hoc Report Requests Responded to Within 10 Days	99.0%	99.0%
02 Percent of Frontline Customer Service Calls Resolved Upon Initial Contact	95.0%	95.0%
EXPLANATORY / INPUT MEASURES:		
01 Percent of Payroll/Retirement Payments Issued via Direct Deposit	84.0%	84.0%
02 Percent of Bill Payments Issued via Direct Deposit	57.0%	59.0%
OBJECTS OF EXPENSE:		
1001 Salaries and Wages	\$813,666	\$813,666
2001 Professional Fees and Services	50,174	50,174
2003 Consumable Supplies	4,742	4,742
2005 Travel	22,979	22,979
2009 Other Operating Expenses	100,369	100,369
TOTAL, OBJECTS OF EXPENSE	\$991,930	\$991,930

EXCEPTIONAL ITEMS STRATEGY REQUEST

METHOD OF FINANCING:

0001 General Revenue Fund

\$991,930 \$991,930

TOTAL, METHOD OF FINANCING

\$991,930 \$991,930
=====

FULL TIME EQUIVALENT POSITIONS:

14.7 14.7

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY: Audit and process claims; issue payments; provide assistance and training

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS 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
------------------	---	---------------------------------	---

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

	EXCP 2008	EXCP 2009
OUTCOME MEASURES:		
01 Percent of Proposed Decisions Issued by Administrative Law Judges Within 40 Days of Closing	98.0%	98.0%
02 Percent of All Cases in Which Position Letters are Issued Within 90 Days	85.0%	85.0%
OUTPUT MEASURES:		
01 Number of Final Decisions Rendered by Administrative Law Judges	100.0	100.0
02 Number of Position Letters Issued	205.0	205.0
03 Number of Oral Hearings Conducted by Administrative Law Judges	20.0	20.0
04 Number of Orders Ruling on Motions for Rehearing Rendered by Judges	15.0	15.0
EFFICIENCY MEASURES:		
01 Average Length of Time (Work Days) Taken to Issue a Position Letter	90.0	90.0
02 Average Time (Work Days) to Issue Proposed Decision after Record Closing	10.0	10.0
OBJECTS OF EXPENSE:		
1001 Salaries and Wages	\$644,795	\$644,795
2001 Professional Fees and Services	50,098	50,098
2003 Consumable Supplies	3,401	3,401
2005 Travel	23,521	23,521
2009 Other Operating Expenses	85,799	85,799
TOTAL, OBJECTS OF EXPENSE	\$807,614	\$807,614

EXCEPTIONAL ITEMS STRATEGY REQUEST

METHOD OF FINANCING:

0001 General Revenue Fund

\$807,614 \$807,614

TOTAL, METHOD OF FINANCING

\$807,614 \$807,614
=====

FULL TIME EQUIVALENT POSITIONS:

9.9 9.9

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY: Provide tax hearings/represent the agency/provide legal counsel

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS 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
------------------	---	---------------------------------	---

GOAL: 02 To efficiently manage the state's fiscal affairs
 OBJECTIVE: 02 Improve the accuracy of the property value study
 STRATEGY: 01 Conduct property value study; provide assistance; review methods

	EXCP 2008	EXCP 2009
OUTCOME MEASURE:		
01 Percent of ISDs' Total Value in Which PTD Met the Margin of Error	95.0%	95.0%
OUTPUT MEASURES:		
01 Number of Properties Included in the Property Value Study	11,339.0	11,339.0
02 Number of Publications Produced	1.0	1.0
EFFICIENCY MEASURE:		
01 Average Direct Cost per Property Included in the Property Value Study	\$34.0	\$34.0
OBJECTS OF EXPENSE:		
1001 Salaries and Wages	\$557,740	\$557,740
2001 Professional Fees and Services	50,173	50,173
2003 Consumable Supplies	3,390	3,390
2005 Travel	37,433	37,433
2009 Other Operating Expenses	47,070	47,070
TOTAL, OBJECTS OF EXPENSE	<u>\$695,806</u> =====	<u>\$695,806</u> =====

EXCEPTIONAL ITEMS STRATEGY REQUEST

METHOD OF FINANCING:

0001 General Revenue Fund

\$695,806 \$695,806

TOTAL, METHOD OF FINANCING

\$695,806 \$695,806
=====

FULL TIME EQUIVALENT POSITIONS:

9.7 9.7

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY: Conduct property value study; provide assistance; review methods

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS STRATEGY REQUEST

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-01	Service Categories: Service-05, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

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

OUTCOME MEASURE:	EXCP 2008	EXCP 2009
01 Percent of Favorable Responses to Taxpayer Surveys	96.0%	96.0%
OUTPUT MEASURES:		
01 Number of Calls Handled by Tax Assistance Specialists	200,000.0	199,500.0
02 Total Number of Responses Issued	16,700.0	18,100.0
EFFICIENCY MEASURES:		
01 Average Time Taken (Work Days) to Respond to Correspondence	5.5	6.5
03 Percent of Responses Issued Within 7 Working Days	85.0%	85.0%
OBJECTS OF EXPENSE:		
1001 Salaries and Wages	\$1,027,593	\$1,027,593
2001 Professional Fees and Services	112,834	112,834
2003 Consumable Supplies	6,303	6,303
2005 Travel	43,351	43,351
2009 Other Operating Expenses	348,933	348,933
TOTAL, OBJECTS OF EXPENSE	\$1,539,014	\$1,539,014

EXCEPTIONAL ITEMS STRATEGY REQUEST

METHOD OF FINANCING:

0001 General Revenue Fund

\$1,539,014 \$1,539,014

TOTAL, METHOD OF FINANCING

\$1,539,014 \$1,539,014
=====

FULL TIME EQUIVALENT POSITIONS:

17.2 17.2

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY: Provide information to taxpayers, government officials and the public

PREPARED BY: Robert Chapa

EXCEPTIONAL ITEMS STRATEGY REQUEST

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-02, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

GOAL: 02 To efficiently manage the state's fiscal affairs

OBJECTIVE: 03 Identify/develop research to promote understanding of fiscal issues

STRATEGY: 01 Provide information and analysis to the public and private sectors

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
1001 Salaries and Wages	\$147,898	\$147,898
2001 Professional Fees and Services	50,174	50,174
2003 Consumable Supplies	781	781
2005 Travel	19,111	19,111
2009 Other Operating Expenses	66,920	66,920
TOTAL, OBJECTS OF EXPENSE	\$284,884	\$284,884
	=====	=====

METHOD OF FINANCING:		
0001 General Revenue Fund	\$284,884	\$284,884
TOTAL, METHOD OF FINANCING	\$284,884	\$284,884
	=====	=====

FULL TIME EQUIVALENT POSITIONS:	1.2	1.2
---------------------------------	-----	-----

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY: Provide information and analysis to the public and private sectors

PREPARED BY: Robert Chapa

CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

CATEGORY CODE / CATEGORY NAME

PROJECT NUMBER / NAME

OOE / TOF / MOF CODE

EST 2006 BUD 2007 BL 2008 BL 2009

5005 Acquisition of Information Resource Technologies

 001 Daily Operations

 OBJECTS OF EXPENSE - CAPITAL

 2004 Utilities

\$3,782,993 \$4,054,705 \$4,054,705 \$4,054,705

 2007 Rent - Machine and Other

4,766,966 5,017,906 5,017,906 5,017,906

 5000 Capital Expenditures

217,399 0 0 0

 CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 001

\$8,767,358 \$9,072,611 \$9,072,611 \$9,072,611

 SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 001

\$8,767,358 \$9,072,611 \$9,072,611 \$9,072,611

 TYPE OF FINANCING - CAPITAL

 CA 0001 General Revenue Fund

\$8,767,358 \$9,072,611 \$9,072,611 \$9,072,611

 CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 001

\$8,767,358 \$9,072,611 \$9,072,611 \$9,072,611

 SUBTOTAL, TYPE OF FINANCING, PROJECT 001

\$8,767,358 \$9,072,611 \$9,072,611 \$9,072,611

CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

CATEGORY CODE / CATEGORY NAME
 PROJECT NUMBER / NAME
 OOE / TOF / MOF CODE

	EST 2006	BUD 2007	BL 2008	BL 2009
002 Data Center Operations				
OBJECTS OF EXPENSE - CAPITAL				
2007 Rent - Machine and Other	\$927,050	\$990,684	\$990,684	\$990,684
CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 002	\$927,050	\$990,684	\$990,684	\$990,684
=====				
SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 002	\$927,050	\$990,684	\$990,684	\$990,684
=====				
TYPE OF FINANCING - CAPITAL				
CA 0001 General Revenue Fund	\$927,050	\$990,684	\$990,684	\$990,684
CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 002	\$927,050	\$990,684	\$990,684	\$990,684
=====				
SUBTOTAL, TYPE OF FINANCING, PROJECT 002	\$927,050	\$990,684	\$990,684	\$990,684
=====				

CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

CATEGORY CODE / CATEGORY NAME

PROJECT NUMBER / NAME

OOE / TOF / MOF CODE

	EST 2006	BUD 2007	BL 2008	BL 2009
003 Check 21 Item Processing System				
OBJECTS OF EXPENSE - CAPITAL				
5000 Capital Expenditures	\$925,000	\$0	\$0	\$0
CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 003	\$925,000	\$0	\$0	\$0
	\$925,000	\$0	\$0	\$0
TYPE OF FINANCING - CAPITAL				
CA 0001 General Revenue Fund	\$925,000	\$0	\$0	\$0
CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 003	\$925,000	\$0	\$0	\$0
	\$925,000	\$0	\$0	\$0

CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

CATEGORY CODE / CATEGORY NAME
 PROJECT NUMBER / NAME
 OOE / TOF / MOF CODE

	EST 2006	BUD 2007	BL 2008	BL 2009
004 H. B. 3 Margin Tax				
OBJECTS OF EXPENSE - CAPITAL				
2001 Professional Fees and Services	\$0	\$1,878,860	\$1,137,000	\$0
2004 Utilities	0	190,810	202,865	202,865
2007 Rent - Machine and Other	0	87,200	87,200	87,200
2009 Other Operating Expenses	0	239,207	147,277	162,206
5000 Capital Expenditures	0	472,675	93,268	0
CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 004	\$0	\$2,868,752	\$1,667,610	\$452,271
=====				
SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 004	\$0	\$2,868,752	\$1,667,610	\$452,271
=====				
TYPE OF FINANCING - CAPITAL				
CA 0001 General Revenue Fund	\$0	\$2,868,752	\$1,667,610	\$452,271
CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 004	\$0	\$2,868,752	\$1,667,610	\$452,271
=====				
SUBTOTAL, TYPE OF FINANCING, PROJECT 004	\$0	\$2,868,752	\$1,667,610	\$452,271
=====				

CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

CATEGORY CODE / CATEGORY NAME
 PROJECT NUMBER / NAME
 OOE / TOF / MOF CODE

	EST 2006	BUD 2007	BL 2008	BL 2009
Capital Subtotal, Category 5005	\$10,619,408	\$12,932,047	\$11,730,905	\$10,515,566
Informational Subtotal, Category 5005	0	0	0	0
TOTAL, CATEGORY 5005	\$10,619,408	\$12,932,047	\$11,730,905	\$10,515,566
=====				
AGENCY TOTAL - CAPITAL	\$10,619,408	\$12,932,047	\$11,730,905	\$10,515,566
AGENCY TOTAL - INFORMATIONAL	0	0	0	0
AGENCY TOTAL	\$10,619,408	\$12,932,047	\$11,730,905	\$10,515,566
=====				
METHOD OF FINANCING - CAPITAL				
0001 General Revenue Fund	\$10,619,408	\$12,932,047	\$11,730,905	\$10,515,566
TOTAL, METHOD OF FINANCING - CAPITAL	\$10,619,408	\$12,932,047	\$11,730,905	\$10,515,566
=====				
TOTAL, METHOD OF FINANCING	\$10,619,408	\$12,932,047	\$11,730,905	\$10,515,566
=====				
TYPE OF FINANCING - CAPITAL				
CA Current Appropriations	\$10,619,408	\$12,932,047	\$11,730,905	\$10,515,566
TOTAL, TYPE OF FINANCING - CAPITAL	\$10,619,408	\$12,932,047	\$11,730,905	\$10,515,566
=====				
TOTAL, TYPE OF FINANCING	\$10,619,408	\$12,932,047	\$11,730,905	\$10,515,566
=====				

CAPITAL BUDGET PROJECT INFORMATION

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

CATEGORY CODE / CATEGORY NAME
PROJECT NUMBER / NAME

5005 Acquisition of Information Resource Technologies

001 Daily Operations

PROJECT DESCRIPTION:

Daily Operations includes the projected expenditures necessary to continue the current level of information resources operations with no additional development or expansion. Included in the project are information resources expenditures critical to meet the operational mission of the agency.

Number of Units / Average Unit Cost: N/A

Estimated Completion Date: Ongoing Project

Additional Capital Expenditure Amounts Required:

2010	2011
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 computer 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 mainframe and printing operations.

Frequency of Use and External Factors Affecting Use: The agency's computing 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
------------------	---

CATEGORY CODE / CATEGORY NAME
PROJECT NUMBER / NAME

5005 Acquisition of Information Resource Technologies

002 Data Center Operations

PROJECT DESCRIPTION:

The Data Center Operations project was established to ensure that the agency has the most effective and efficient processing and storage capability to handle complex, high-volume tax and accounting information.

Number of Units / Average Unit Cost: N/A

Estimated Completion Date: Ongoing Project

Additional Capital Expenditure Amounts Required:

2010	2011
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 computer 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 mainframe computing capacity.

Frequency of Use and External Factors Affecting Use: The agency's computing 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
------------------	---

CATEGORY CODE / CATEGORY NAME
PROJECT NUMBER / NAME

5005 Acquisition of Information Resource Technologies

004 H. B. 3 Margin Tax

PROJECT DESCRIPTION:

The H. B. 3 Margin Tax project was established to implement revisions to the existing franchise tax instituted by the 79th Legislature, 3rd Called Session, 2006. H. B. 3 will require a significant rewrite of the agency's tax systems.

Number of Units / Average Unit Cost: N/A

Estimated Completion Date: January 1, 2008

Additional Capital Expenditure Amounts Required:

2010	2011
N/A	N/A

Type of Financing: CA Current Appropriations

Projected Useful Life: Ongoing

Estimated / Actual Project Cost: \$4,988,633

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 computer operations are located in Austin, Texas.

Beneficiaries: Staff and all customers of the agency, including taxpayers and the Legislature, will benefit from the system.

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

CAPITAL BUDGET ALLOCATION TO STRATEGIES (BASELINE)

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

CATEGORY CODE / NAME		GOAL				
PROJECT NUMBER / NAME		OBJECTIVE				
STRATEGY NAME		STRATEGY	EST 2006	BUD 2007	BL 2008	BL 2009
5005	Acquisition of Information Resource Technologies					
	001 Daily Operations					
Capital	Maintain an ongoing program of audit and verification activities	01-01-01	\$1,268,176	\$1,321,358	\$1,321,358	\$1,321,358
Capital	Improve compliance with tax laws through contact/collection program	01-02-01	1,268,176	1,321,358	1,321,358	1,321,358
Capital	Provide information to taxpayers, government officials, and the public	01-03-01	1,268,176	1,321,358	1,321,358	1,321,358
Capital	Provide tax hearings/represent the agency/provide legal counsel	01-04-01	563,069	586,683	586,683	586,683
Capital	Project receipts/disbursements; complete accounting/reporting	02-01-01	585,569	586,683	586,683	586,683
Capital	Audit/process claims; issue payments; provide assistance/training	02-01-02	573,956	587,563	587,563	587,563
Capital	Conduct property value study; provide assistance; review methods	02-02-01	563,916	587,563	587,563	587,563
Capital	Provide information and analysis to the public and private sectors	02-03-01	574,316	587,563	587,563	587,563
Capital	Ensure that the state's assets, cash receipts, and warrants are secured	02-04-01	563,921	587,563	587,563	587,563
Capital	Improve tax/voucher data processing, tax collection, and disbursements	03-01-01	1,538,083	1,584,919	1,584,919	1,584,919
TOTAL, PROJECT			\$8,767,358	\$9,072,611	\$9,072,611	\$9,072,611
	002 Data Center Operations					
Capital	Maintain an ongoing program of audit and verification activities	01-01-01	\$139,058	\$148,603	\$148,603	\$148,603
Capital	Improve compliance with tax laws through contact/collection program	01-02-01	139,058	148,603	148,603	148,603
Capital	Provide information to taxpayers, government officials, and the public	01-03-01	139,058	148,603	148,603	148,603
Capital	Provide tax hearings/represent the agency/provide legal counsel	01-04-01	61,741	65,980	65,980	65,980
Capital	Project receipts/disbursements; complete accounting/reporting	02-01-01	61,741	65,980	65,980	65,980
Capital	Audit/process claims; issue payments; provide assistance/training	02-01-02	61,834	66,078	66,078	66,078
Capital	Conduct property value study; provide assistance; review methods	02-02-01	61,834	66,078	66,078	66,078
Capital	Provide information and analysis to the public and private sectors	02-03-01	61,834	66,078	66,078	66,078
Capital	Ensure that the state's assets, cash receipts, and warrants are secured	02-04-01	61,834	66,078	66,078	66,078
Capital	Improve tax/voucher data processing, tax collection, and disbursements	03-01-01	139,058	148,603	148,603	148,603
TOTAL, PROJECT			\$927,050	\$990,684	\$990,684	\$990,684

CAPITAL BUDGET ALLOCATION TO STRATEGIES (BASELINE)

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

CATEGORY CODE / NAME		GOAL				
PROJECT NUMBER / NAME		OBJECTIVE				
STRATEGY NAME		STRATEGY	EST 2006	BUD 2007	BL 2008	BL 2009
003 Check 21 Item Processing System						
Capital	Maintain an ongoing program of audit and verification activities	01-01-01	\$0	\$0	\$0	\$0
Capital	Improve compliance with tax laws through contact/collection program	01-02-01	0	0	0	0
Capital	Provide information to taxpayers, government officials, and the public	01-03-01	0	0	0	0
Capital	Provide tax hearings/represent the agency/provide legal counsel	01-04-01	0	0	0	0
Capital	Project receipts/disbursements; complete accounting/reporting	02-01-01	0	0	0	0
Capital	Audit/process claims; issue payments; provide assistance/training	02-01-02	0	0	0	0
Capital	Conduct property value study; provide assistance; review methods	02-02-01	0	0	0	0
Capital	Provide information and analysis to the public and private sectors	02-03-01	0	0	0	0
Capital	Ensure that the state's assets, cash receipts, and warrants are secured	02-04-01	925,000	0	0	0
Capital	Improve tax/voucher data processing, tax collection, and disbursements	03-01-01	0	0	0	0
TOTAL, PROJECT			<u>\$925,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
004 H. B. 3 Margin Tax						
Capital	Maintain an ongoing program of audit and verification activities	01-01-01	\$0	\$430,315	\$250,143	\$67,840
Capital	Improve compliance with tax laws through contact/collection program	01-02-01	0	430,315	250,143	67,840
Capital	Provide information to taxpayers, government officials, and the public	01-03-01	0	430,315	250,143	67,840
Capital	Provide tax hearings/represent the agency/provide legal counsel	01-04-01	0	191,059	111,065	30,123
Capital	Project receipts/disbursements; complete accounting/reporting	02-01-01	0	191,058	111,065	30,124
Capital	Audit/process claims; issue payments; provide assistance/training	02-01-02	0	191,344	111,227	30,166
Capital	Conduct property value study; provide assistance; review methods	02-02-01	0	191,344	111,227	30,166
Capital	Provide information and analysis to the public and private sectors	02-03-01	0	191,344	111,227	30,166
Capital	Ensure that the state's assets, cash receipts, and warrants are secured	02-04-01	0	191,344	111,227	30,166
Capital	Improve tax/voucher data processing, tax collection, and disbursements	03-01-01	0	430,314	250,143	67,840
TOTAL, PROJECT			<u>\$0</u>	<u>\$2,868,752</u>	<u>\$1,667,610</u>	<u>\$452,271</u>

CAPITAL BUDGET ALLOCATION TO STRATEGIES (BASELINE)

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

CATEGORY CODE / NAME PROJECT NUMBER / NAME STRATEGY NAME	EST 2006	BUD 2007	BL 2008	BL 2009
TOTAL CAPITAL, ALL PROJECTS	\$10,619,408	\$12,932,047	\$11,730,905	\$10,515,566
TOTAL INFORMATIONAL, ALL PROJECTS	0	0	0	0
TOTAL, ALL PROJECTS	<u>\$10,619,408</u>	<u>\$12,932,047</u>	<u>\$11,730,905</u>	<u>\$10,515,566</u>

HISTORICALLY UNDERUTILIZED BUSINESS (HUB) SUPPORTING SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

Comparison to Statewide HUB Procurement Goals

A. Fiscal Year 2004-05 HUB Expenditure Information

Procurement Category	Statewide Adjusted HUB Goals	Adjusted HUB Expenditures FY 2004		Total Expenditures FY 2004	Adjusted HUB Expenditures FY 2005		Total Expenditures FY 2005
		HUB %	HUB \$		HUB %	HUB \$	
		Heavy Construction	6.6%		N/A	N/A	
Building Construction	25.1%	N/A	N/A	N/A	N/A	N/A	N/A
Special Trade Construction	47.0%	7.5%	\$16,055	\$213,093	37.3%	\$10,120	\$27,102
Professional Services	18.1%	0.0%	\$0	\$319	0.0%	\$0	\$125
Other Services	33.0%	32.0%	\$6,052,899	\$18,931,404	37.9%	\$7,483,916	\$19,765,913
Commodities	11.5%	10.0%	\$937,993	\$9,340,252	10.9%	\$1,155,573	\$10,620,237
Total Expenditures		24.6%	\$7,006,947	\$28,485,068	28.4%	\$8,649,609	\$30,413,377

B. Assessment of Fiscal Year 2004-05 Efforts to Meet HUB Procurement Goals

Attainment:

During fiscal 2004, the agency attained or exceeded statewide adjusted and unadjusted HUB procurement goals in one of four categories. In fiscal 2005, the agency attained or exceeded adjusted and unadjusted HUB procurement goals in two of four categories. Additionally, in both fiscal years, the agency's asset management contract included 43 percent HUB subcontracting, with over \$3.0 million spent on HUBs.

Applicability:

The "Heavy Construction" and "Building Construction" categories were not applicable to agency operations in either FY04 or FY05 since the agency did not have any strategies or programs related to construction.

Factors Affecting Attainment:

Several contracts were awarded in the Commodities category to non-HUB prime contractors primarily for large information technology related systems and products. In fiscal 2004, a total of 10.0 percent was expended with HUBs; and, in fiscal 2005, a total of 10.9 percent. Although short of the Adjusted Goal in this category, the Unadjusted Goal was exceeded in both fiscal years. 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 2004, a total of 32.0 percent was expended with HUBs; and, in fiscal 2005, a total of 37.9 percent, exceeding the Adjusted Goal. In the Professional Services category, the agency spent a total of \$319 in fiscal 2004 and \$125 in fiscal 2005. In the Special Trade category, contracts were competitively bid for electrical and cabling services. In fiscal 2004, a total of 7.5 percent was expended with HUBs; and, in fiscal 2005, a total of 37.3 percent.

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:

- 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 monthly HUB Discussion Workgroup meetings and quarterly HUB Cooperative Committee meetings to gain and provide feedback on the implementation of the Texas Building and Procurement Commission's HUB Rules. Also participated as a member of the HUB Discussion Workgroup's Outreach Subcommittee.
- Participated as a member of the Greater Austin Hispanic Chamber of Commerce's Procurement Subcommittee in planning HUB/Minority business outreach programs.
- Invited 36 HUB vendors to promote their products and services at a meeting of purchasing staff and agency end-users.
- Participated in approximately 49 Economic Opportunity Forums; provided one-on-one assistance to HUB vendors on how to do business with the Comptroller's office; and, encouraged potential HUB vendors to seek Texas HUB Certification.
- 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 Program and its objective of providing professional guidance and support to the protégé/HUB in order to facilitate their growth and development and increase HUB contracts and subcontracts.
- Maintained the HUB toll-free line (1-800-991-BIDS) to provide HUB vendors with up-to-date information regarding contracting opportunities. In addition, maintained a HUB Web site at: <http://www.window.state.tx.us/ssv/purpage.html>.

PREPARED BY: Robert Chapa

FEDERAL FUNDS SUPPORTING SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

CFDA NUMBER / STRATEGY	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
20.233.000 Border Enforcement Grant					
01-03-01 Provide information to taxpayers, government officials, and the public	\$0	\$2,085	\$0	\$0	\$0
TOTAL, ALL STRATEGIES	\$0	\$2,085	\$0	\$0	\$0
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	\$0	\$2,085	\$0	\$0	\$0
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
 SUMMARY LISTING OF FEDERAL PROGRAM AMOUNTS					
20.233.000 Border Enforcement Grant	\$0	\$2,085	\$0	\$0	\$0
TOTAL, ALL STRATEGIES	\$0	\$2,085	\$0	\$0	\$0
TOTAL, ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	\$0	\$2,085	\$0	\$0	\$0
TOTAL, ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0

ASSUMPTIONS AND METHODOLOGY

The Consolidated Appropriations Act, 2005, provides for funds to be made available to the Federal Motor Carrier Safety Administration to make grants to states for border enforcement activities and other projects, including initiatives by the southern border states to provide International Registration Plan and International Fuel Tax Agreement services to Mexican motor carriers. These initiatives must be consistent with the three-step plan developed by the North American Free Trade Agreement (NAFTA) Working Group on Fuel Tax and Registration. The funding above reflects reimbursement under the terms of the grant for attendance by the Comptroller's office at NAFTA working group meetings.

POTENTIAL LOSS OF FEDERAL FUNDS

Funding is only guaranteed for fiscal years 2006 and 2007.

PREPARED BY: Robert Chapa

ALLOCATION OF THE BIENNIAL TEN PERCENT REDUCTION SUPPORTING SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
------------------	---

Biennial Application of Ten Percent Reduction

Code	Strategy Name	GR	GR Dedicated	Federal	Other	All Funds	FTE Reductions FY08	FY09	Revenue Impact	Requesting Restoration	Exceptional Item(s)
1-1-1	Maintain ongoing audit activities	\$9,429,550	\$0	\$0	\$0	\$9,429,550	82.6	82.6	Y	Y	1
1-2-1	Improve compliance with tax laws	5,106,084	0	0	0	5,106,084	51.1	51.1	Y	Y	1
1-3-1	Provide information to taxpayers	3,078,028	0	0	0	3,078,028	17.2	17.2		Y	1
1-4-1	Provide tax hearings	1,615,228	0	0	0	1,615,228	9.9	9.9		Y	1
2-1-1	Project receipts/disbursements	2,594,298	0	0	0	2,594,298	11.8	11.8		Y	1
2-1-2	Audit/process claims	1,983,860	0	0	0	1,983,860	14.7	14.7		Y	1
2-2-1	Conduct property value study	1,391,612	0	0	0	1,391,612	9.7	9.7	Y	Y	1
2-3-1	Provide financial information	569,768	0	0	0	569,768	1.2	1.2		Y	1
2-4-1	Ensure the state's assets	991,916	0	0	0	991,916	6.0	6.0	Y	Y	1
3-1-1	Improve tax/voucher processing	7,651,002	0	0	0	7,651,002	55.8	55.8	Y	Y	1
AGENCY BIENNIAL TOTAL		\$34,411,346	\$0	0	0	\$34,411,346	260.0	260.0			
AGENCY BIENNIAL TOTAL (GR + GR-D)		\$34,411,346									

EXPLANATION OF IMPACT TO PROGRAMS AND REVENUE COLLECTIONS

1-1-1 Maintain ongoing audit activities

A loss of staff in Audit will severely impact the agency's ability to conduct tax due assessments. Audit completions will decline by 4,700 audits in fiscal 2008/09, resulting in a loss of an estimated \$103.8 million in tax revenue over the biennium. With reduced staffing, audit coverage is projected to drop from approximately 0.80 percent to 0.67 percent in fiscal 2008 and from 0.78 percent to 0.66 percent in fiscal 2009. Reduced audit activity eventually results in decreased levels of taxpayer voluntary compliance, which promotes timely, accurate tax payments. A reduction in voluntary compliance could lower the reporting accuracy on audits from 98 percent to 96 percent in fiscal 2008/09 (reporting accuracy is the percent accuracy rate of reported amounts on original audits).

ALLOCATION OF THE BIENNIAL TEN PERCENT REDUCTION SUPPORTING SCHEDULE

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

1-2-1 Improve compliance with tax laws

A loss of enforcement collectors will have a significant impact on delinquent tax collections and result in the loss of an estimated \$148 million in potential state tax revenue over the biennium. The loss of staff will increase workload inventories by 11 percent and slow collection processes. Turnaround time for delinquent accounts will increase approximately 10 percent in fiscal 2008 and 27 percent in fiscal 2009, resulting in delinquent accounts remaining in inventories for longer periods of time; case closure rates will decrease by 5 percent; and, the minimum percent of time a collector remains in the field will be reduced by 4 percent in fiscal 2008/09. The impact of staff reductions will also negatively affect compliance activities such as special event canvassing, cold stops, and fuels tax and cigarette investigations, all of which could result in increased non-compliance and additional revenue loss.

1-3-1 Provide information to taxpayers

A loss of staff in the Tax Assistance area will 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 will lose the ability to efficiently and effectively implement new law changes, amend tax publications, amend administrative rules and provide training to Audit and Enforcement staff. With the passage of H. B. 3, and the resulting Margin Tax, an estimated 200,000 taxpayers will be added to the existing population served by the Comptroller's office. As a result, the amount of taxpayer correspondence and telephone inquiries is anticipated to increase proportionately; however, the loss of Tax Assistance staff will result in a reduction in the response time to taxpayer inquiries. Projected response times to taxpayer correspondence will increase from 5.5 days to 20.4 days in fiscal 2008 and from 6.5 days to 21.3 days in fiscal 2009; and, the Tax Assistance call center will handle fewer telephone inquiries, resulting in taxpayers either having to wait longer, or not receive assistance. The reduced staffing levels and the inability to communicate effectively and efficiently with taxpayers will eventually result in an increase in taxpayer reporting errors, negative tax filing patterns, and a potential decrease in voluntary compliance.

1-4-1 Provide tax hearings

A loss of legal support staff will create major delays in the overall tax hearings process and impede the timely receipt and deposit of tax revenue owed the state. Since the hearings process is an integral part of the tax administration function, any delays or backlogs in this area will have a ripple effect across the agency. In fiscal 2008/09, a reduction of staff in this area will result in an estimated 17 percent decrease in the number of oral hearings conducted; reduce the percentage of proposed decisions issued within 40 days of the record closing by 8 percent; increase the average number of days taken to issue a proposed decision following record closing from 10 days to 15 days; and, reduce the number of final decisions rendered by nearly 8 percent. Further, staff reductions in this area will increase the possibility of contractual disputes with contractors, or breach of contract and related claims against the agency and the state, resulting in increased costs.

2-1-1 Project receipts/disbursements

A loss of staff in the agency's Accounting/Reporting area will increase the agency's risk of failure to deliver the *Comprehensive Annual Financial Report* and the *Annual Cash Report* by their statutorily required due dates and compromise the quality of the data. Failure to issue timely financial information could adversely affect the state's bond rating. The area also prepares three biennial reports required by statute: *Tax Exemptions & Tax Incidence*, the Senate Bill 441 franchise tax credit study, and the Healthcare Claims study.

Staff reductions will result in a decrease in the number of agency appropriations analyzed by 10 percent; and, agency noncompliance with provisions of the General Appropriations Act will be at higher risk of not being identified and documented. The turnaround time for bill costing estimates will be adversely affected.

Finally, the amount of training and support for the security administration of the Statewide Government Accounting Systems: USAS, SPA, USPS, SPRS, HRIS, and TINS, will decrease. The ability to disseminate timely information to state agencies regarding the security of the statewide accounting, payroll, property, and human resource systems will be compromised and could result in inappropriate user security up to and including fraud against state assets and breach of statewide data integrity.

2-1-2 Audit/process claims

A loss of staff in the agency's Claims and Payments area will lead to longer response time and turnaround time on agency inquiries relating to payroll, personnel, purchasing and travel issues; and, an increased occurrence of agencies missing crucial payroll deadlines due to errors or incorrect data being submitted. During peak processing periods, critical payee maintenance forms, direct deposit updates, and requests for changes to payroll data will not be processed in a timely manner. This in turn will increase interest payments charged to agencies and in some cases cause agencies to miss payroll direct deposit deadlines. In addition, post-payment audits of agencies will be reduced by over 28 percent, increasing the risk of overpayments or improper payments going undetected. From fiscal 2000 to the present, the average dollars found in error has exceeded \$262,900 per audit.

ALLOCATION OF THE BIENNIAL TEN PERCENT REDUCTION SUPPORTING SCHEDULE

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

2-2-1 Conduct property value study

A loss of Property Tax staff will impede the agency's ability to conform to Section 403.302 of the Government Code which requires the Comptroller's office to annually conduct a Property Value Study (PVS) to determine the actual level of property tax wealth in each school district for state funding purposes. This study, an independent estimate mandated by the Legislature, is designed to ensure equitable school funding. The number of samples included in the study directly affects the accuracy of the study findings. Reduced staff will result in a smaller sample size; the smaller the number of samples included in the study, the less accurate the findings.

With billions of dollars of state school aid depending on the study, any reduction in the number of samples collected will cause a negative impact on the amount and equitability of state funding distributed to schools. Further, when state oversight is reduced or absent, there has been a historical tendency of some appraisal districts to appraise property below market value for tax purposes. If not corrected in the PVS, the reduction in appraisal effort, estimated at one-half of one percent, could cost the state an estimated \$88 million after a one-year lag. This cost would first be realized in fiscal 2009. The cost would more than double in the second year, triple in the third year, and so forth for at least five years as property values continue to rise and appraisal efforts continue to fall. Similar costs would arise in counties, cities, and special districts. In the long term, and perhaps most troubling, a reduction in state oversight would over time, create an inequitable school funding system. As more and more appraisals drift undetected from market value, the property value for similar properties among school districts would begin to vary significantly. This inconsistency in values would increase the likelihood that the state would once again be thrust into school finance litigation because the system would no longer be uniform.

2-3-1 Provide financial information

The ability of the Comptroller's office to carry out this strategy depends on several factors, including the level of outside demands placed on the agency. In most instances, it is impossible to control the number of requests made for information, although the Comptroller's office has some ability to select among those requests made for Local Government Management Reviews. A loss of agency support staff will impact the ability of the Fiscal Research area to continue providing the same level of services to local governments and taxpayers.

2-4-1 Ensure the state's assets

A loss of staff in Treasury Operations will result in delays in processing funds. At today's interest rates, with an average daily deposit of around \$19 million (adjusted for the negative effect a budget reduction will have on Revenue Administration's deposits), a processing delay of only one day will cost the state over \$1.9 million in lost interest over the biennium. The untimely research and reconciliation of warrants will jeopardize the ability to meet the midnight deadline of the Uniform Commercial Code for the presentment of returned warrants. As much as \$2.0 million per year could be lost if this deadline is missed on only half of the warrants currently returned. Pledged collateral totaling \$1.385 billion as of June 30, 2006, will not be monitored or revalued on an ongoing basis. The timely and accurate reconciliation of all bank accounts that hold state funds will be compromised.

In addition, a loss in the number of auditors and enforcement collectors will result in an estimated reduction of deposits to the state treasury of \$251.8 million for the fiscal 2008/09 biennium. This decrease alone will cost the state an additional \$6.3 million in lost interest.

3-1-1 Improve tax/voucher processing

A loss of staff in the Revenue Administration area will impede the timely processing of all tax payments within 3 days of receipt (as required by statute), resulting in an average minimum monthly loss of interest to the state of \$7.3 million over the biennium. There will be an estimated 17 percent increase in the time required to generate taxpayer refunds, resulting in a projected increase of \$4.5 million in credit interest paid out next biennium. The time it takes to return tax allocations to local jurisdictions will increase from 21 days to 28 days in fiscal 2008/09, in order to reflect the additional one week required to process all sales tax return data and money for each monthly allocation. Collection actions, including hot check billings, liens filed, certifications to the Attorney General, judgments taken, bankruptcy claims filed, successor liability audits processed and billed, securities forfeited, and warrants held will decrease, which in turn will severely jeopardize the agency's ability to protect the state's financial interests.

In addition, staff decreases in Revenue Administration will negatively impact Texas' Unclaimed Property Program. The amounts of abandoned funds that are voluntarily reported and remitted to the Comptroller's office are projected to decrease by an estimated \$5.4 million in unclaimed property funds during the next biennium. A reduction of staff will also result in fewer auctions being held, thereby reducing the number of abandoned items sold each year by half. This will translate into an estimated \$350,000 in lost sales annually, reducing deposits to General Revenue by an estimated \$700,000 in fiscal 2008/09.

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
------------------	---	---------------------------------	---

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 2005	EST 2006	BUD 2007	BL 2008	BL 2009
1001 Salaries and Wages	\$5,985,160	\$6,343,780	\$6,521,785	\$6,096,038	\$6,096,038
1002 Other Personnel Costs	282,046	220,991	193,463	193,463	193,463
2001 Professional Fees and Services	883,476	1,072,816	1,205,479	779,016	790,766
2002 Fuels and Lubricants	3,440	3,742	3,578	3,578	3,578
2003 Consumable Supplies	111,776	372,387	287,357	284,965	284,965
2004 Utilities	462,281	566,029	633,593	635,398	635,398
2005 Travel	29,296	26,740	26,186	2,615	2,615
2006 Rent – Building	105,261	106,017	106,917	106,917	106,917
2007 Rent – Machine and Other	993,003	1,065,221	1,119,542	1,119,542	1,119,542
2009 Other Operating Expense	1,975,324	2,029,506	1,942,956	1,761,702	1,763,943
5000 Capital Expenditures	283,795	25,216	70,902	13,991	0
TOTAL, OBJECTS OF EXPENSE	\$11,114,858	\$11,832,445	\$12,111,758	\$10,997,225	\$10,997,225

METHOD OF FINANCING:	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
0001 General Revenue Fund	\$11,107,779	\$11,816,625	\$12,095,938	\$10,979,868	\$10,979,868
0666 Appropriated Receipts	7,079	15,820	15,820	17,357	17,357
TOTAL, METHOD OF FINANCING	\$11,114,858	\$11,832,445	\$12,111,758	\$10,997,225	\$10,997,225

FULL TIME EQUIVALENT POSITIONS:	160.8	163.7	166.3	153.7	153.7
---------------------------------	-------	-------	-------	-------	-------

METHOD OF ALLOCATION:

In general, due to the labor-intensive nature of the Comptroller's office, indirect administrative and support costs were allocated across the strategies based on budget and staff size and usage of the agency's information technology resources.

PREPARED BY: Robert Chapa

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
------------------	---	---------------------------------	---

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 2005	EST 2006	BUD 2007	BL 2008	BL 2009
1001 Salaries and Wages	\$4,406,724	\$4,694,662	\$4,844,298	\$4,479,471	\$4,479,471
1002 Other Personnel Costs	199,855	157,290	139,949	139,949	139,949
2001 Professional Fees and Services	732,655	907,567	1,042,664	697,102	708,853
2002 Fuels and Lubricants	1,822	1,876	1,713	1,713	1,713
2003 Consumable Supplies	71,824	192,162	150,735	148,758	148,758
2004 Utilities	439,505	545,100	612,385	614,193	614,193
2005 Travel	20,950	18,666	18,356	1,251	1,251
2006 Rent – Building	50,460	50,824	51,254	51,254	51,254
2007 Rent – Machine and Other	886,730	955,753	1,014,131	1,014,131	1,014,131
2009 Other Operating Expense	1,561,364	1,578,127	1,508,860	1,391,649	1,393,889
5000 Capital Expenditures	273,825	25,216	70,902	13,991	0
TOTAL, OBJECTS OF EXPENSE	\$8,645,714	\$9,127,243	\$9,455,247	\$8,553,462	\$8,553,462

METHOD OF FINANCING:	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
0001 General Revenue Fund	\$8,642,287	\$9,113,250	\$9,441,254	\$8,538,110	\$8,538,110
0666 Appropriated Receipts	3,427	13,993	13,993	15,352	15,352
TOTAL, METHOD OF FINANCING	\$8,645,714	\$9,127,243	\$9,455,247	\$8,553,462	\$8,553,462

FULL TIME EQUIVALENT POSITIONS:	77.1	78.5	79.7	73.6	73.6
---------------------------------	------	------	------	------	------

METHOD OF ALLOCATION:

In general, due to the labor-intensive nature of the Comptroller's office, indirect administrative and support costs were allocated across the strategies based on budget and staff size and usage of the agency's information technology resources.

PREPARED BY: Robert Chapa

INDIRECT ADMINISTRATIVE AND SUPPORT COSTS

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-01	Service Categories: Service-05, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

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 2005	EST 2006	BUD 2007	BL 2008	BL 2009
1001 Salaries and Wages	\$3,711,162	\$3,967,955	\$4,105,086	\$3,767,105	\$3,767,105
1002 Other Personnel Costs	163,637	129,222	116,368	116,368	116,368
2001 Professional Fees and Services	666,196	834,749	970,919	661,007	672,758
2002 Fuels and Lubricants	1,111	1,056	893	893	893
2003 Consumable Supplies	54,220	112,746	90,533	88,738	88,738
2004 Utilities	429,470	535,879	603,043	604,851	604,851
2005 Travel	17,275	15,110	14,908	652	652
2006 Rent – Building	26,314	26,503	26,727	26,727	26,727
2007 Rent – Machine and Other	839,901	907,517	967,682	967,682	967,682
2009 Other Operating Expense	1,378,948	1,379,221	1,317,567	1,228,580	1,230,820
5000 Capital Expenditures	269,433	25,216	70,902	13,991	0
TOTAL, OBJECTS OF EXPENSE	\$7,557,667	\$7,935,174	\$8,284,628	\$7,476,594	\$7,476,594

METHOD OF FINANCING:	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
0001 General Revenue Fund	\$7,555,875	\$7,921,986	\$8,271,440	\$7,462,125	\$7,462,125
0666 Appropriated Receipts	1,792	13,188	13,188	14,469	14,469
TOTAL, METHOD OF FINANCING	\$7,557,667	\$7,935,174	\$8,284,628	\$7,476,594	\$7,476,594

FULL TIME EQUIVALENT POSITIONS:	40.2	40.9	41.6	38.4	38.4
---------------------------------	------	------	------	------	------

METHOD OF ALLOCATION:

In general, due to the labor-intensive nature of the Comptroller's office, indirect administrative and support costs were allocated across the strategies based on budget and staff size and usage of the agency's information technology resources.

PREPARED BY: Robert Chapa

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
------------------	---	---------------------------------	---

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 2005	EST 2006	BUD 2007	BL 2008	BL 2009
1001 Salaries and Wages	\$1,756,053	\$1,874,918	\$1,937,751	\$1,783,508	\$1,783,508
1002 Other Personnel Costs	78,293	61,744	55,339	55,339	55,339
2001 Professional Fees and Services	306,138	381,966	442,258	299,107	304,324
2002 Fuels and Lubricants	604	596	524	524	524
2003 Consumable Supplies	26,814	62,424	49,570	48,744	48,744
2004 Utilities	192,247	239,366	269,205	270,008	270,008
2005 Travel	8,242	7,262	7,156	383	383
2006 Rent – Building	15,442	15,554	15,685	15,685	15,685
2007 Rent – Machine and Other	380,207	410,448	436,882	436,882	436,882
2009 Other Operating Expense	640,654	643,343	614,783	570,879	571,874
5000 Capital Expenditures	120,312	11,196	31,480	6,212	0
TOTAL, OBJECTS OF EXPENSE	\$3,525,006	\$3,708,817	\$3,860,633	\$3,487,271	\$3,487,271

METHOD OF FINANCING:	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
0001 General Revenue Fund	\$3,523,968	\$3,702,836	\$3,854,652	\$3,479,780	\$3,479,780
0666 Appropriated Receipts	1,038	5,981	5,981	7,491	7,491
TOTAL, METHOD OF FINANCING	\$3,525,006	\$3,708,817	\$3,860,633	\$3,487,271	\$3,487,271

FULL TIME EQUIVALENT POSITIONS:	23.6	24.0	24.4	22.5	22.5
---------------------------------	------	------	------	------	------

METHOD OF ALLOCATION:

In general, due to the labor-intensive nature of the Comptroller's office, indirect administrative and support costs were allocated across the strategies based on budget and staff size and usage of the agency's information technology resources.

PREPARED BY: Robert Chapa

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
------------------	---	---------------------------------	---

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 2005	EST 2006	BUD 2007	BL 2008	BL 2009
1001 Salaries and Wages	\$1,984,329	\$2,113,416	\$2,180,354	\$2,017,300	\$2,017,300
1002 Other Personnel Costs	90,180	70,956	63,078	63,078	63,078
2001 Professional Fees and Services	327,950	405,864	465,804	310,953	316,170
2002 Fuels and Lubricants	837	865	793	793	793
2003 Consumable Supplies	32,592	88,487	69,328	68,442	68,442
2004 Utilities	195,540	242,392	272,271	273,074	273,074
2005 Travel	9,448	8,429	8,288	579	579
2006 Rent – Building	23,367	23,536	23,735	23,735	23,735
2007 Rent – Machine and Other	395,576	426,278	452,127	452,127	452,127
2009 Other Operating Expense	700,522	708,622	677,564	624,396	625,391
5000 Capital Expenditures	121,753	11,196	31,480	6,212	0
TOTAL, OBJECTS OF EXPENSE	\$3,882,094	\$4,100,041	\$4,244,822	\$3,840,689	\$3,840,689
	=====				

METHOD OF FINANCING:	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
0001 General Revenue Fund	\$3,880,004	\$4,093,796	\$4,238,577	\$3,833,837	\$3,833,837
0666 Appropriated Receipts	2,090	6,245	6,245	6,852	6,852
TOTAL, METHOD OF FINANCING	\$3,882,094	\$4,100,041	\$4,244,822	\$3,840,689	\$3,840,689
	=====				

FULL TIME EQUIVALENT POSITIONS:	35.7	36.3	36.9	34.1	34.1
---------------------------------	------	------	------	------	------

METHOD OF ALLOCATION:

In general, due to the labor-intensive nature of the Comptroller's office, indirect administrative and support costs were allocated across the strategies based on budget and staff size and usage of the agency's information technology resources.

PREPARED BY: Robert Chapa

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
------------------	---	---------------------------------	---

GOAL: 02 To efficiently manage the state's fiscal affairs

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

STRATEGY: 02 Audit and process claims; issue payments; provide assistance and training

OBJECTS OF EXPENSE:	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
1001 Salaries and Wages	\$1,952,154	\$2,079,861	\$2,146,267	\$1,984,325	\$1,984,325
1002 Other Personnel Costs	88,485	69,644	61,980	61,980	61,980
2001 Professional Fees and Services	325,083	402,793	462,878	309,595	314,821
2002 Fuels and Lubricants	802	825	753	753	753
2003 Consumable Supplies	31,751	84,606	66,389	65,511	65,511
2004 Utilities	195,326	242,290	272,208	273,012	273,012
2005 Travel	9,277	8,262	8,126	550	550
2006 Rent – Building	22,182	22,342	22,531	22,531	22,531
2007 Rent – Machine and Other	393,803	424,480	450,458	450,458	450,458
2009 Other Operating Expense	692,354	699,633	668,913	617,092	618,086
5000 Capital Expenditures	121,714	11,212	31,527	6,220	0
TOTAL, OBJECTS OF EXPENSE	\$3,832,931	\$4,045,948	\$4,192,030	\$3,792,027	\$3,792,027

METHOD OF FINANCING:	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
0001 General Revenue Fund	\$3,832,000	\$4,039,733	\$4,185,815	\$3,785,208	\$3,785,208
0666 Appropriated Receipts	931	6,215	6,215	6,819	6,819
TOTAL, METHOD OF FINANCING	\$3,832,931	\$4,045,948	\$4,192,030	\$3,792,027	\$3,792,027

FULL TIME EQUIVALENT POSITIONS:	33.9	34.5	35.1	32.4	32.4
---------------------------------	------	------	------	------	------

METHOD OF ALLOCATION:

In general, due to the labor-intensive nature of the Comptroller's office, indirect administrative and support costs were allocated across the strategies based on budget and staff size and usage of the agency's information technology resources.

PREPARED BY: Robert Chapa

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
------------------	---	---------------------------------	---

GOAL: 02 To efficiently manage the state's fiscal affairs

OBJECTIVE: 02 Improve the accuracy of the property value study

STRATEGY: 01 Conduct property value study; provide assistance; review methods

OBJECTS OF EXPENSE:	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
1001 Salaries and Wages	\$1,710,220	\$1,827,093	\$1,889,149	\$1,736,545	\$1,736,545
1002 Other Personnel Costs	75,887	59,881	53,779	53,779	53,779
2001 Professional Fees and Services	301,967	377,465	437,923	297,040	302,266
2002 Fuels and Lubricants	555	540	468	468	468
2003 Consumable Supplies	25,628	56,983	45,449	44,635	44,635
2004 Utilities	191,836	239,082	268,959	269,763	269,763
2005 Travel	7,998	7,025	6,926	341	341
2006 Rent – Building	13,783	13,882	14,000	14,000	14,000
2007 Rent – Machine and Other	377,515	407,702	434,302	434,302	434,302
2009 Other Operating Expense	628,905	630,448	602,376	560,373	561,367
5000 Capital Expenditures	120,186	11,213	31,527	6,220	0
TOTAL, OBJECTS OF EXPENSE	\$3,454,480	\$3,631,314	\$3,784,858	\$3,417,466	\$3,417,466
	=====				

METHOD OF FINANCING:	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
0001 General Revenue Fund	\$3,453,591	\$3,625,379	\$3,778,923	\$3,410,954	\$3,410,954
0666 Appropriated Receipts	889	5,935	5,935	6,512	6,512
TOTAL, METHOD OF FINANCING	\$3,454,480	\$3,631,314	\$3,784,858	\$3,417,466	\$3,417,466
	=====				

FULL TIME EQUIVALENT POSITIONS:	21.1	21.4	21.8	20.1	20.1
---------------------------------	------	------	------	------	------

METHOD OF ALLOCATION:

In general, due to the labor-intensive nature of the Comptroller's office, indirect administrative and support costs were allocated across the strategies based on budget and staff size and usage of the agency's information technology resources.

PREPARED BY: Robert Chapa

INDIRECT ADMINISTRATIVE AND SUPPORT COSTS

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-02, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

GOAL: 02 To efficiently manage the state's fiscal affairs

OBJECTIVE: 03 Identify/develop research to promote understanding of fiscal issues

STRATEGY: 01 Provide information and analysis to the public and private sectors

OBJECTS OF EXPENSE:	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
1001 Salaries and Wages	\$1,588,277	\$1,699,690	\$1,759,554	\$1,611,656	\$1,611,656
1002 Other Personnel Costs	69,538	54,960	49,645	49,645	49,645
2001 Professional Fees and Services	290,316	364,699	425,345	290,712	295,938
2002 Fuels and Lubricants	430	396	324	324	324
2003 Consumable Supplies	22,542	43,060	34,894	34,113	34,113
2004 Utilities	190,077	237,466	267,321	268,125	268,125
2005 Travel	7,354	6,402	6,322	236	236
2006 Rent – Building	9,550	9,619	9,700	9,700	9,700
2007 Rent – Machine and Other	369,305	399,246	426,158	426,158	426,158
2009 Other Operating Expense	596,925	595,577	568,839	531,784	532,778
5000 Capital Expenditures	119,416	11,213	31,527	6,220	0
TOTAL, OBJECTS OF EXPENSE	\$3,263,730	\$3,422,328	\$3,579,629	\$3,228,673	\$3,228,673

METHOD OF FINANCING:	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
0001 General Revenue Fund	\$3,262,990	\$3,416,535	\$3,573,836	\$3,222,317	\$3,222,317
0666 Appropriated Receipts	740	5,793	5,793	6,356	6,356
TOTAL, METHOD OF FINANCING	\$3,263,730	\$3,422,328	\$3,579,629	\$3,228,673	\$3,228,673

FULL TIME EQUIVALENT POSITIONS:	14.6	14.8	15.1	13.9	13.9
---------------------------------	------	------	------	------	------

METHOD OF ALLOCATION:

In general, due to the labor-intensive nature of the Comptroller's office, indirect administrative and support costs were allocated across the strategies based on budget and staff size and usage of the agency's information technology resources.

PREPARED BY: Robert Chapa

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
------------------	---	---------------------------------	---

GOAL: 02 To efficiently manage the state's fiscal affairs

OBJECTIVE: 04 Maximize state revenue

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

OBJECTS OF EXPENSE:	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
1001 Salaries and Wages	\$1,550,231	\$1,659,940	\$1,719,120	\$1,572,691	1,572,691
1002 Other Personnel Costs	67,557	53,425	48,355	48,355	48,355
2001 Professional Fees and Services	286,680	360,716	421,420	288,738	293,963
2002 Fuels and Lubricants	391	351	279	279	279
2003 Consumable Supplies	21,579	38,716	31,601	30,830	30,830
2004 Utilities	189,528	236,961	266,810	267,614	267,614
2005 Travel	7,153	6,207	6,133	204	204
2006 Rent – Building	8,229	8,288	8,358	8,358	8,358
2007 Rent – Machine and Other	366,743	396,607	423,618	423,618	423,618
2009 Other Operating Expense	586,947	584,697	558,376	522,865	523,860
5000 Capital Expenditures	119,176	11,218	31,527	6,220	0
TOTAL, OBJECTS OF EXPENSE	\$3,204,214	\$3,357,126	\$3,515,597	\$3,169,772	\$3,169,772

METHOD OF FINANCING:	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
0001 General Revenue Fund	\$3,203,646	\$3,351,377	\$3,509,848	\$3,162,765	\$3,162,765
0666 Appropriated Receipts	568	5,749	5,749	7,007	7,007
TOTAL, METHOD OF FINANCING	\$3,204,214	\$3,357,126	\$3,515,597	\$3,169,772	\$3,169,772

FULL TIME EQUIVALENT POSITIONS:	12.6	12.8	13.0	12.0	12.0
---------------------------------	------	------	------	------	------

METHOD OF ALLOCATION:

In general, due to the labor-intensive nature of the Comptroller's office, indirect administrative and support costs were allocated across the strategies based on budget and staff size and usage of the agency's information technology resources.

PREPARED BY: Robert Chapa

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
------------------	---	---------------------------------	---

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 2005	EST 2006	BUD 2007	BL 2008	BL 2009
1001 Salaries and Wages	\$4,798,891	\$5,104,390	\$5,261,077	\$4,881,114	\$4,881,114
1002 Other Personnel Costs	220,275	173,116	153,244	153,244	153,244
2001 Professional Fees and Services	770,126	948,623	1,083,115	717,453	729,204
2002 Fuels and Lubricants	2,223	2,338	2,175	2,175	2,175
2003 Consumable Supplies	81,749	236,938	184,679	182,597	182,597
2004 Utilities	445,162	550,299	617,652	619,460	619,460
2005 Travel	23,022	20,671	20,301	1,589	1,589
2006 Rent – Building	64,074	64,536	65,082	65,082	65,082
2007 Rent – Machine and Other	913,134	982,950	1,040,320	1,040,320	1,040,320
2009 Other Operating Expense	1,664,213	1,690,273	1,616,713	1,483,589	1,485,829
5000 Capital Expenditures	276,301	25,217	70,901	13,991	0
TOTAL, OBJECTS OF EXPENSE	\$9,259,170	\$9,799,351	\$10,115,259	\$9,160,614	\$9,160,614
	=====				

METHOD OF FINANCING:

0001 General Revenue Fund	\$9,254,456	\$9,784,904	\$10,100,812	\$9,144,764	\$9,144,764
0666 Appropriated Receipts	4,714	14,447	14,447	15,850	15,850
TOTAL, METHOD OF FINANCING	\$9,259,170	\$9,799,351	\$10,115,259	\$9,160,614	\$9,160,614
	=====				

FULL TIME EQUIVALENT POSITIONS:	97.9	99.6	101.3	93.5	93.5
---------------------------------	------	------	-------	------	------

METHOD OF ALLOCATION:

In general, due to the labor-intensive nature of the Comptroller's office, indirect administrative and support costs were allocated across the strategies based on budget and staff size and usage of the agency's information technology resources.

PREPARED BY: Robert Chapa

FISCAL PROGRAMS (AGENCY 902)

SUMMARY OF BASE REQUEST BY STRATEGY – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
01	Comptroller of Public Accounts – Fiscal Programs					
01	Comptroller of Public Accounts – Fiscal Programs					
01	Voter Registration	\$1,046,843	\$5,000,000	\$1,000,000	\$4,700,000	\$700,000
02	Miscellaneous Claims	1,710,633	2,443,169	1,770,000	1,770,000	1,770,000
03	Reimbursement – Commitment Hearings	150	2,000	U.B.	2,000	U.B.
04	Reimbursement – Mixed Beverage Tax	93,661,813	96,974,102	100,145,197	86,388,137	89,559,232
05	Judgments and Settlements	288,888	2,600,000	U.B.	2,250,000	U.B.
06	County Taxes – University Lands	1,570,543	1,625,488	1,300,000	1,332,939	1,300,000
07	Lateral Road Fund Districts	7,300,000	7,300,000	7,300,000	7,300,000	7,300,000
08	Unclaimed Property	87,169,556	95,000,000	90,000,000	80,918,203	85,150,970
09	Underage Tobacco Program	1,493,000	2,000,000	2,000,000	1,800,000	1,800,000
10	Ranger Pensions	1,880	1,160	1,160	1,160	1,160
11	Local Continuing Education Grants	6,000,000	6,000,000	6,000,000	5,400,000	5,400,000
12	Advanced Tax Compliance	7,088,531	10,659,775	10,659,775	10,659,775	10,659,775
13	Subsequent CVC Claims	494	30,000	U.B.	30,000	U.B.
TOTAL, GOAL 01		\$207,332,331	\$229,635,694	\$220,176,132	\$202,552,214	\$203,641,137
=====						
02	Develop and administer programs that promote energy efficiency					
01	Maintain \$95 million balance in LoanSTAR Program					
01	Promote and manage energy programs	\$1,781,711	\$3,923,879	\$1,931,489	\$2,311,055	\$2,311,055
02	Oil Overcharge Settlement Funds	31,881,369	20,489,477	23,470,924	28,339,278	11,139,836
TOTAL, GOAL 02		\$33,663,080	\$24,413,356	\$25,402,413	\$30,650,333	\$13,450,891
=====						

SUMMARY OF BASE REQUEST BY STRATEGY – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

CODE GOAL / OBJECTIVE / STRATEGY	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
TOTAL, AGENCY STRATEGY REQUEST	\$240,995,411	\$254,049,050	\$245,578,545	\$233,202,547	\$217,092,028
TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST *	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL, AGENCY REQUEST	\$240,995,411	\$254,049,050	\$245,578,545	\$233,202,547	\$217,092,028

METHOD OF FINANCING:

GENERAL REVENUE:

0001 General Revenue Fund	\$201,551,876	\$225,766,934	\$214,718,151	\$197,664,233	\$198,783,156
TOTAL, GENERAL REVENUE	\$201,551,876	\$225,766,934	\$214,718,151	\$197,664,233	\$198,783,156

GENERAL REVENUE – DEDICATED FUNDS:

0009 GR Dedicated – Game, Fish and Water Safety Account	\$2,780	\$2,676	\$0	\$0	\$0
0036 GR Dedicated – Texas Department of Insurance Operating Fund	0	2,092	0	0	0
0064 GR Dedicated – State Parks Account	3,776	1,730	0	0	0
0101 GR Dedicated – Alternative Fuels Research and Education Account	750	1,231	0	0	0
0116 GR Dedicated – Law Enforcement Officer Standards and Education	6,009,648	6,002,054	6,000,000	5,400,000	5,400,000
0145 GR Dedicated – Oil Field Cleanup Account	955	0	0	0	0
0153 GR Dedicated – Water Resource Management Account	598	733	0	0	0
0165 GR Dedicated – Unemployment Compensation Special Administration Account	0	423	0	0	0
0469 GR Dedicated – Compensation to Victims of Crime Account	0	70	0	0	0
0494 GR Dedicated – Compensation to Victims of Crime Auxiliary Account	494	30,000	U.B.	30,000	U.B.
0501 GR Dedicated – Motorcycle Education Account	2,975	0	0	0	0
0549 GR Dedicated – Waste Management Account	0	558	0	0	0

SUMMARY OF BASE REQUEST BY STRATEGY – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
GENERAL REVENUE – DEDICATED FUNDS (continued):						
0550	GR Dedicated – Hazardous and Solid Waste Remediation Fee Account	554	0	0	0	0
0570	GR Dedicated – Federal Surplus Property Service Charge Account	0	518	0	0	0
0597	GR Dedicated – Texas Racing Commission Account	0	620	0	0	0
5005	GR Dedicated – Oil Overcharge Account	32,388,361	21,049,139	24,030,586	28,898,940	11,699,498
5010	GR Dedicated – Sexual Assault Program Account	465	0	0	0	0
5025	GR Dedicated – Lottery Account	840	720	0	0	0
5050	GR Dedicated – 911 Service Fees Account	460	0	0	0	0
TOTAL, GENERAL REVENUE – DEDICATED		\$38,412,656	\$27,092,564	\$30,030,586	\$34,328,940	\$17,099,498
FEDERAL FUNDS:						
0102	Air Control Board Account	\$793	\$0	\$0	\$0	\$0
0118	Federal Public Library Service Account	1,224	0	0	0	0
0127	Community Affairs Federal	76	0	0	0	0
0221	Federal Civil Defense and Disaster Relief Fund	0	9,576	0	0	0
0555	Federal Funds	744,119	829,808	829,808	1,209,374	1,209,374
5026	Workforce Commission Federal Fund	27,422	88,552	0	0	0
TOTAL, FEDERAL FUNDS		\$773,634	\$927,936	\$829,808	\$1,209,374	\$1,209,374

SUMMARY OF BASE REQUEST BY STRATEGY – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OTHER FUNDS:						
0006	State Highway Fund	\$228,811	\$252,726	\$0	\$0	\$0
0011	Available University Fund	0	901	0	0	0
0735	TPFA Series B Master Lease Project Fund	0	600	0	0	0
0849	Bob Bullock Texas State History Museum Trust Fund	5,687	0	0	0	0
0879	Capitol Gift Shops Trust Fund	1,455	0	0	0	0
0936	Unemployment Compensation Clearance Account	17,737	7,389	0	0	0
0955	S.E.R.S. Trust Account	3,555	0	0	0	0
TOTAL, OTHER FUNDS		<u>\$257,245</u>	<u>\$261,616</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL, METHOD OF FINANCING		<u>\$240,995,411</u>	<u>\$254,049,050</u>	<u>\$245,578,545</u>	<u>\$233,202,547</u>	<u>\$217,092,028</u>

* 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						
CODE	METHOD OF FINANCE	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
GENERAL REVENUE:						
0001	General Revenue Fund					
	REGULAR APPROPRIATIONS	\$164,204,015	\$200,147,295	\$198,811,295	\$197,664,233	\$198,783,156
	Revised Estimates - Strategy A.1.1. Voter Registration	546,843	0	0	0	0
	Revised Estimates - Strategy A.1.4. Mixed Beverage Tax	9,672,813	6,983,102	8,188,197	0	0
	Revised Estimates – Strategy A.1.6. County Taxes – University Lands	320,543	25,488	0	0	0
	Revised Estimates - Strategy A.1.8. Unclaimed Property	27,169,556	16,600,000	7,700,000	0	0
	RIDER APPROPRIATION					
	Rider # 16 Contingency Appropriation for H. B. 2201 (2006/07 GAA)	0	2,000,000	0	0	0
	TRANSFERS					
	Article IX, Section 13.17 (a) Salary Increase (2006/07 GAA)	0	12,209	12,209	0	0
	Article IX, Section 13.17 (a) Salary Increase (2006/07 GAA)	0	0	7,610	0	0
	UNEXPENDED BALANCES AUTHORITY					
	Strategy A.1.3. Reimbursement – Commitment Hearings	150	0	0	0	0
	Strategy A.1.5. Judgments and Settlements	1,707,500	0	0	0	0
	LAPSED APPROPRIATIONS					
	Strategy A.1.5. Judgments and Settlements	(1,488,540)	0	0	0	0
	Strategy A.1.9. Underage Tobacco Program	(7,000)	0	0	0	0
	Strategy A.1.10. Ranger Pensions	(2,760)	(1,160)	(1,160)	0	0
	Strategy A.1.12. Advanced Tax Compliance and Debt Collections	(571,244)	0	0	0	0
TOTAL, General Revenue Fund		\$201,551,876	\$225,766,934	\$214,718,151	\$197,664,233	\$198,783,156

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	METHOD OF FINANCE	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
GENERAL REVENUE FUND – DEDICATED:						
0009	Game, Fish and Water Safety Account					
	RIDER APPROPRIATIONS					
	Rider # 2 Appropriation, Payment of Miscellaneous Claims (2004/05 GAA)	\$2,780	\$0	\$0	\$0	\$0
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2006/07 GAA)	0	2,676	0	0	0
TOTAL, GR Dedicated – Game, Fish and Water Safety Account, No. 0009		<u>\$2,780</u>	<u>\$2,676</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
=====						
0036	Texas Department of Insurance Operating Fund					
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2006/07 GAA)	\$0	\$2,092	\$0	\$0	\$0
TOTAL, GR Dedicated – Texas Department of Insurance Operating Fund, No. 0036		<u>\$0</u>	<u>\$2,092</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
=====						
0064	State Parks Account					
	RIDER APPROPRIATIONS					
	Rider # 2 Appropriation, Payment of Miscellaneous Claims (2004/05 GAA)	\$3,776	\$0	\$0	\$0	\$0
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2006/07 GAA)	0	1,730	0	0	0
TOTAL, GR Dedicated – State Parks Account, No. 0064		<u>\$3,776</u>	<u>\$1,730</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
=====						
0101	Alternative Fuels Research and Education Account					
	RIDER APPROPRIATIONS					
	Rider # 2 Appropriation, Payment of Miscellaneous Claims (2004/05 GAA)	\$750	\$0	\$0	\$0	\$0
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2006/07 GAA)	0	1,231	0	0	0
TOTAL, GR Dedicated – Alternative Fuels Research and Education Account, No. 0101		<u>\$750</u>	<u>\$1,231</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
=====						

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	METHOD OF FINANCE	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
GENERAL REVENUE FUND – DEDICATED:						
0116 Law Enforcement Officer Standards and Education Account						
	REGULAR APPROPRIATIONS	\$6,000,000	\$6,000,000	\$6,000,000	\$5,400,000	\$5,400,000
	RIDER APPROPRIATIONS					
	Rider # 2 Appropriation, Payment of Miscellaneous Claims (2004/05 GAA)	9,648	0	0	0	0
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2006/07 GAA)	0	2,054	0	0	0
TOTAL, GR Dedicated – Law Enforcement Officer Standards Account, No. 0116		\$6,009,648	\$6,002,054	\$6,000,000	\$5,400,000	\$5,400,000
0145 Oil Field Cleanup Account						
	RIDER APPROPRIATION					
	Rider # 2 Appropriation, Payment of Miscellaneous Claims (2004/05 GAA)	\$955	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – Oil Field Cleanup Account, No. 0145		\$955	\$0	\$0	\$0	\$0
0153 Water Resource Management Account						
	RIDER APPROPRIATIONS					
	Rider # 2 Appropriation, Payment of Miscellaneous Claims (2004/05 GAA)	\$598	\$0	\$0	\$0	\$0
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2006/07 GAA)	0	733	0	0	0
TOTAL, GR Dedicated – Water Resource Management Account, No. 0153		\$598	\$733	\$0	\$0	\$0
0165 Unemployment Compensation Special Administration Account						
	RIDER APPROPRIATION					
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2006/07 GAA)	\$0	\$423	\$0	\$0	\$0
TOTAL, GR Dedicated – Unemployment Compensation Special Account, No. 0165		\$0	\$423	\$0	\$0	\$0

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	METHOD OF FINANCE	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
GENERAL REVENUE FUND – DEDICATED:						
0469 Compensation to Victims of Crime Account						
RIDER APPROPRIATION						
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2006/07 GAA)	\$0	\$70	\$0	\$0	\$0
TOTAL, GR Dedicated – Compensation to Victims of Crime Account, No. 0469		\$0	\$70	\$0	\$0	\$0
=====						
0494 Compensation to Victims of Crime Auxiliary Account						
REGULAR APPROPRIATIONS						
		\$0	\$30,000	\$0	\$30,000	\$0
UNEXPENDED BALANCES AUTHORITY						
	Strategy A.1.14 Compensation to Victims of Crime Account (2004/05 GAA)	494	0	0	0	0
TOTAL, GR Dedicated – Compensation to Victims of Crime Auxiliary Account, No. 0494		\$494	\$30,000	\$0	\$30,000	\$0
=====						
0501 Motorcycle Education Account						
RIDER APPROPRIATION						
	Rider # 2 Appropriation, Payment of Miscellaneous Claims (2004/05 GAA)	\$2,975	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – Motorcycle Education Account, No. 0501		\$2,975	\$0	\$0	\$0	\$0
=====						
0549 Waste Management Account						
RIDER APPROPRIATION						
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2006/07 GAA)	\$0	\$558	\$0	\$0	\$0
TOTAL, GR Dedicated – Waste Management Account, No. 0549		\$0	\$558	\$0	\$0	\$0
=====						

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	METHOD OF FINANCE	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
GENERAL REVENUE FUND – DEDICATED:						
0550 Hazardous and Solid Waste Remediation Fee Account						
RIDER APPROPRIATION						
	Rider # 2 Appropriation, Payment of Miscellaneous Claims (2004/05 GAA)	\$554	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – Hazardous and Solid Waste Remediation Fee Account, No. 0550		\$554	\$0	\$0	\$0	\$0
=====						
0570 Surplus Property Service Charge Fund Account						
RIDER APPROPRIATION						
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2006/07 GAA)	\$0	\$518	\$0	\$0	\$0
TOTAL, GR Dedicated – Surplus Property Service Charge Fund Account, No. 0570		\$0	\$518	\$0	\$0	\$0
=====						
0597 Texas Racing Commission Account						
RIDER APPROPRIATION						
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2006/07 GAA)	\$0	\$620	\$0	\$0	\$0
TOTAL, GR Dedicated – Texas Racing Commission Account, No. 0597		\$0	\$620	\$0	\$0	\$0
=====						

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	METHOD OF FINANCE	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
GENERAL REVENUE FUND – DEDICATED:						
5005	Oil Overcharge Account					
	REGULAR APPROPRIATIONS	\$9,892,941	\$62,029,856	\$10,695,018	\$28,898,940	\$11,699,498
	Revised Estimates – Strategy B.1.2. Oil Overcharge Settlement Funds	3,018,198	(3,392,984)	0	0	0
	UNEXPENDED BALANCES AUTHORITY					
	Rider # 9 Oil Overcharge Funds (2004/05 GAA)	58,117,735	0	0	0	0
	Rider # 9 Oil Overcharge Funds (2004/05 GAA)	(51,334,838)	0	0	0	0
	Rider # 9 Oil Overcharge Funds (2004/05 GAA)	12,694,325	0	0	0	0
	Rider # 10 Oil Overcharge Funds (2006/07 GAA)	0	(37,587,733)	37,587,733	0	0
	Rider # 10 Oil Overcharge Funds (2006/07 GAA)	0	0	(24,252,165)	0	0
TOTAL, GR Dedicated – Oil Overcharge Account, No. 5005		\$32,388,361	\$21,049,139	\$24,030,586	\$28,898,940	\$11,699,498
=====						
5010	Sexual Assault Program Account					
	RIDER APPROPRIATION					
	Rider # 2 Appropriation, Payment of Miscellaneous Claims (2004/05 GAA)	\$465	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – Sexual Assault Program Account, No. 5010		\$465	\$0	\$0	\$0	\$0
=====						
5025	Lottery Account					
	RIDER APPROPRIATIONS					
	Rider # 2 Appropriation, Payment of Miscellaneous Claims (2004/05 GAA)	\$840	\$0	\$0	\$0	\$0
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2006/07 GAA)	0	720	0	0	0
TOTAL, GR Dedicated – Lottery Account, No. 5025		\$840	\$720	\$0	\$0	\$0
=====						

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	METHOD OF FINANCE	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
GENERAL REVENUE FUND – DEDICATED:						
5050	911 Service Fees Account					
	RIDER APPROPRIATION					
	Rider # 2 Appropriation, Payment of Miscellaneous Claims (2004/05 GAA)	\$460	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – 911 Service Fees Account, No. 5050		\$460	\$0	\$0	\$0	\$0
=====						
5071	Texas Emissions Reduction Plan Account					
	REGULAR APPROPRIATIONS	\$2,182,800	\$0	\$0	\$0	\$0
	H. B. 1365 (78 th Legislature, Regular Session, 2003) Appropriation Reduction	(2,182,800)	0	0	0	0
TOTAL, GR Dedicated – Texas Emissions Reduction Plan Account, No. 5071		\$0	\$0	\$0	\$0	\$0
TOTAL, General Revenue Fund – Dedicated		\$38,412,656	\$27,092,564	\$30,030,586	\$34,328,940	\$17,099,498
FEDERAL FUNDS:						
0555	Federal Funds					
	REGULAR APPROPRIATIONS	\$925,421	\$829,808	\$829,808	\$1,209,374	\$1,209,374
	Revised Estimates – Strategy B.1.1. Energy Office	(181,302)	0	0	0	0
TOTAL, Federal Funds		\$744,119	\$829,808	\$829,808	\$1,209,374	\$1,209,374
0102	Air Control Board Account					
	RIDER APPROPRIATION					
	Rider # 2 Appropriation, Payment of Miscellaneous Claims (2004/05 GAA)	\$793	\$0	\$0	\$0	\$0
TOTAL, Federal Air Control Board Fund, No. 0102		\$793	\$0	\$0	\$0	\$0

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	METHOD OF FINANCE	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
FEDERAL FUNDS:						
0118 Federal Public Library Service Account						
RIDER APPROPRIATION						
	Rider # 2 Appropriation, Payment of Miscellaneous Claims (2004/05 GAA)	\$1,224	\$0	\$0	\$0	\$0
TOTAL, Federal Public Library Service Account, No. 0118		<u>\$1,224</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
=====						
0127 Community Affairs Federal Fund						
RIDER APPROPRIATION						
	Rider # 2 Appropriation, Payment of Miscellaneous Claims (2004/05 GAA)	\$76	\$0	\$0	\$0	\$0
TOTAL, Community Affairs Federal Fund, No. 0127		<u>\$76</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
=====						
0221 Federal Civil Defense and Disaster Relief Fund						
RIDER APPROPRIATION						
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2006/07 GAA)	\$0	\$9,576	\$0	\$0	\$0
TOTAL, Federal Civil Defense and Disaster Relief Fund, No. 0221		<u>\$0</u>	<u>\$9,576</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
=====						
5026 Workforce Commission Federal Account						
RIDER APPROPRIATIONS						
	Rider # 2 Appropriation, Payment of Miscellaneous Claims (2004/05 GAA)	\$27,422	\$0	\$0	\$0	\$0
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2006/07 GAA)	0	88,552	0	0	0
TOTAL, Workforce Commission Federal Account, No. 5026		<u>\$27,422</u>	<u>\$88,552</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
=====						
TOTAL, Federal Funds		<u>\$773,634</u>	<u>\$927,936</u>	<u>\$829,808</u>	<u>\$1,209,374</u>	<u>\$1,209,374</u>
=====						

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	METHOD OF FINANCE	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OTHER FUNDS:						
0006 State Highway Fund						
RIDER APPROPRIATIONS						
	Rider # 2 Appropriation, Payment of Miscellaneous Claims (2004/05 GAA)	\$158,883	\$0	\$0	\$0	\$0
	Rider # 3 Appropriation, Payment of Judgments and Settlements (2004/05 GAA)	69,928	0	0	0	0
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2006/07 GAA)	0	152,726	0	0	0
	Rider # 4 Appropriation, Payment of Judgments and Settlements (2006/07 GAA)	0	100,000	0	0	0
TOTAL, State Highway Fund, No. 0006		<u>\$228,811</u>	<u>\$252,726</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
0011 Available University Fund						
RIDER APPROPRIATION						
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2006/07 GAA)	\$0	\$901	\$0	\$0	\$0
TOTAL, Available University Fund, No. 0011		<u>\$0</u>	<u>\$901</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
0735 TPFA Series B Master Lease Project Fund						
RIDER APPROPRIATION						
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2006/07 GAA)	\$0	\$600	\$0	\$0	\$0
TOTAL, TPFA Series B Master Lease Project Fund, No. 0735		<u>\$0</u>	<u>\$600</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
0849 Bob Bullock Texas State History Museum Trust Fund						
RIDER APPROPRIATION						
	Rider # 2 Appropriation, Payment of Miscellaneous Claims (2004/05 GAA)	\$5,687	\$0	\$0	\$0	\$0
TOTAL, Bob Bullock Texas State History Museum Trust Fund, No. 0849		<u>\$5,687</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	METHOD OF FINANCE	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OTHER FUNDS:						
0879	Capital Giftshops Trust Fund					
	RIDER APPROPRIATION					
	Rider # 2 Appropriation, Payment of Miscellaneous Claims (2004/05 GAA)	\$1,455	\$0	\$0	\$0	\$0
TOTAL, Capital Giftshops Trust Fund, No. 0879		\$1,455	\$0	\$0	\$0	\$0
=====						
0936	Unemployment Compensation Clearance Account					
	RIDER APPROPRIATION					
	Rider # 2 Appropriation, Payment of Miscellaneous Claims (2004/05 GAA)	\$17,737	\$0	\$0	\$0	\$0
	Rider # 3 Appropriation, Payment of Miscellaneous Claims (2006/07 GAA)	0	7,389	0	0	0
TOTAL, Unemployment Compensation Clearance Account, No. 0936		\$17,737	\$7,389	\$0	\$0	\$0
=====						
0955	S.E.R.S. Trust Account					
	RIDER APPROPRIATION					
	Rider # 2 Appropriation, Payment of Miscellaneous Claims (2004/05 GAA)	\$3,555	\$0	\$0	\$0	\$0
TOTAL, S.E.R.S. Trust Account, No. 0955		\$3,555	\$0	\$0	\$0	\$0
=====						
TOTAL, Other Funds		\$257,245	\$261,616	\$0	\$0	\$0
=====						
GRAND TOTAL		\$240,995,411	\$254,049,050	\$245,578,545	\$233,202,547	\$217,092,028
=====						
FULL TIME EQUIVALENTS						
	REGULAR APPROPRIATIONS	25.0	25.0	25.0	25.0	25.0
	AVERAGE NUMBER BELOW CAP					
	Vacancies	(4.0)	(4.9)	0.0	0.0	0.0
TOTAL ADJUSTED FTES		21.0	20.1	25.0	25.0	25.0
=====						
NUMBER OF 100% FEDERALLY FUNDED FTES		9.0	9.0	9.0	9.0	9.0

SUMMARY OF BASE REQUEST BY OBJECT OF EXPENSE – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	DESCRIPTION	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
1001	Salaries and Wages	\$1,221,244	\$1,241,585	\$1,282,498	\$1,538,998	\$1,538,998
1002	Other Personnel Costs	93,894	112,970	110,325	126,424	126,424
2001	Professional Fees and Services	5,064,081	6,986,434	9,133,090	8,378,270	8,362,641
2003	Consumable Supplies	9,063	2,200	1,500	1,800	1,800
2004	Utilities	465,856	670,597	1,166,877	1,820,479	1,820,479
2005	Travel	41,549	39,017	43,983	49,944	49,944
2006	Rent – Building	450	4,696	2,798	2,798	2,798
2007	Rent – Machine and Other	14,400	20,894	19,617	19,617	19,617
2009	Other Operating Expense	89,317,107	102,542,893	92,232,577	85,552,703	87,519,099
3001	Client Services	1,020,508	2,975,377	117,999	200,000	200,000
4000	Grants	142,244,290	138,815,378	141,467,281	135,511,514	117,450,228
5000	Capital Expenditures	1,502,969	637,009	0	0	0
AGENCY TOTAL		\$240,995,411	\$254,049,050	\$245,578,545	\$233,202,547	\$217,092,028

SUMMARY OF BASE REQUEST OBJECTIVE OUTCOMES – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	GOAL / OBJECTIVE / OUTCOME	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
02	To develop and administer programs that promote energy efficiency					
01	Maintain \$95 million balance in LoanSTAR Program					
01	Percent of Public Schools That Sign Up for The Watt Watchers Program	7.5%	4.9%	4.0%	4.0%	5.0%
02	Energy Dollars Saved as Percent of Energy Expenditures	20.0%	20.0%	23.0%	23.0%	23.0%
03	Energy Dollars Saved by LoanSTAR Projects (K)	\$17,230,755	\$19,904,292	\$15,000,000	\$16,000,000	\$16,000,000

SUMMARY OF TOTAL REQUEST BY STRATEGY – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	GOAL / OBJECTIVE / STRATEGY	BL 2008	BL 2009	EXCP 2008	EXCP 2009	TTL 2008	TTL 2009
01 Comptroller of Public Accounts – Fiscal Programs							
01 Comptroller of Public Accounts – Fiscal Programs							
01	Voter Registration	\$4,700,000	\$700,000	\$300,000	\$300,000	\$5,000,000	\$1,000,000
02	Miscellaneous Claims	1,770,000	1,770,000	0	0	1,770,000	1,770,000
03	Reimbursement – Commitment Hearings	2,000	U.B.	0	0	2,000	U.B.
04	Reimbursement – Mixed Beverage Tax	86,388,137	89,559,232	23,476,863	24,021,768	109,865,000	113,581,000
05	Judgments and Settlements	2,250,000	U.B.	250,000	0	2,500,000	U.B.
06	County Taxes – University Lands	1,332,939	1,300,000	1,232,077	1,389,178	2,565,016	2,689,178
07	Lateral Road Fund Disripts	7,300,000	7,300,000	0	0	7,300,000	7,300,000
08	Unclaimed Property	80,918,203	85,150,970	9,081,797	9,849,030	90,000,000	95,000,000
09	Underage Tobacco Program	1,800,000	1,800,000	200,000	200,000	2,000,000	2,000,000
10	Ranger Pensions	1,160	1,160	0	0	1,160	1,160
11	Local Continuing Education Grants	5,400,000	5,400,000	600,000	600,000	6,000,000	6,000,000
12	Advanced Tax Compliance	10,659,775	10,659,775	0	0	10,659,775	10,659,775
13	Subsequent CVC Claims	30,000	U.B.	0	0	30,000	U.B.
TOTAL, GOAL 01		<u>\$202,552,214</u>	<u>\$203,641,137</u>	<u>\$35,140,737</u>	<u>\$36,359,976</u>	<u>\$237,692,951</u>	<u>\$240,001,113</u>
02 Develop and administer programs that promote energy efficiency							
01 Maintain \$95 million balance in LoanSTAR Program							
01	Promote and manage energy programs	\$2,311,055	\$2,311,055	\$0	\$0	\$2,311,055	\$2,311,055
02	Oil Overcharge Settlement Funds	28,339,278	11,139,836	5,933,399	0	34,272,677	11,139,836
TOTAL, GOAL 02		<u>\$30,650,333</u>	<u>\$13,450,891</u>	<u>\$5,933,399</u>	<u>\$0</u>	<u>\$36,583,732</u>	<u>\$13,450,891</u>

SUMMARY OF TOTAL REQUEST BY STRATEGY – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

CODE	GOAL / OBJECTIVE / STRATEGY	BL 2008	BL 2009	EXC 2008	EXC 2009	TTL 2008	TTL 2009
		=====					
	TOTAL, AGENCY STRATEGY REQUEST	\$233,202,547	\$217,092,028	\$41,074,136	\$36,359,976	\$274,276,683	\$253,452,004
		=====					
	TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST	\$0	\$0	\$0	\$0	\$0	\$0
		=====					
	GRAND TOTAL, AGENCY REQUEST	\$233,202,547	\$217,092,028	\$41,074,136	\$36,359,976	\$274,276,683	\$253,452,004
		=====					
METHOD OF FINANCING:							
	0001 General Revenue Fund	\$197,664,233	\$198,783,156	\$34,540,737	\$35,759,976	\$232,204,970	\$234,543,132
	0116 GR Dedicated – Law Enforcement Standards Account	5,400,000	5,400,000	600,000	600,000	6,000,000	6,000,000
	0494 GR Dedicated – Compensation to Victims of Crime Auxiliary	30,000	0	0	0	30,000	0
	0555 Federal Funds	1,209,374	1,209,374	0	0	1,209,374	1,209,374
	5005 GR Dedicated – Oil Overcharge Settlement	28,898,940	11,699,498	5,933,399	0	34,832,339	11,699,498
		=====					
	TOTAL, METHOD OF FINANCING	\$233,202,547	\$217,092,028	\$41,074,136	\$36,359,976	\$274,276,683	\$253,452,004
		=====					
	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
------------------	---

CODE	GOAL / OBJECTIVE / OUTCOME	BL 2008	BL 2009	EXCP 2008	EXCP 2009	TTL 2008	TTL 2009
02	To develop and administer programs that promote energy efficiency						
01	Maintain \$95 million balance in LoanSTAR Program						
01	Percent of Public Schools That Sign Up for Watt Watchers	4.0%	5.0%			4.0%	5.0%
02	Energy Dollars Saved as Percent of Energy Expenditures	23.0%	23.0%			23.0%	23.0%
03	Energy Dollars Saved by LoanSTAR Projects (K)	\$16,000,000	\$16,000,000			\$16,000,000	\$16,000,000

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		
------------------	---	---------------------------------	--	--	--

GOAL: 01 Comptroller of Public Accounts

OBJECTIVE: 01 Comptroller of Public Accounts

STRATEGY: 01 Voter Registration

CODE	DESCRIPTION	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OBJECTS OF EXPENSE:						
4000	Grants	\$1,046,843	\$5,000,000	\$1,000,000	\$4,700,000	\$700,000
TOTAL, OBJECTS OF EXPENSE		\$1,046,843	\$5,000,000	\$1,000,000	\$4,700,000	\$700,000

METHOD OF FINANCING:

0001	General Revenue Fund	\$1,046,843	\$5,000,000	\$1,000,000	\$4,700,000	\$700,000
TOTAL, METHOD OF FINANCING		\$1,046,843	\$5,000,000	\$1,000,000	\$4,700,000	\$700,000

FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0
---------------------------------	---	---	---	---	---

STRATEGY DESCRIPTION AND JUSTIFICATION:

For payment to each county based upon the number of initial registrations, canceled registrations and updated registrations of voters in the county as shown by a certified statement submitted by the Registrar to the Secretary of State, as required by VACS, Election Code, Section 19.002. For payment to counties for voter registration. Estimated.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Expenditures in this strategy are driven by claims made by counties for voter registration related expenses.

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: 02 Miscellaneous Claims

CODE	DESCRIPTION	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
------	-------------	----------	----------	----------	---------	---------

OBJECTS OF EXPENSE:

2009 Other Operating Expense		\$1,710,633	\$2,443,169	\$1,770,000	\$1,770,000	\$1,770,000
TOTAL, OBJECTS OF EXPENSE		\$1,710,633	\$2,443,169	\$1,770,000	\$1,770,000	\$1,770,000

METHOD OF FINANCING:

0001 General Revenue Fund		\$1,470,000	\$2,170,000	\$1,770,000	\$1,770,000	\$1,770,000
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE)		\$1,470,000	\$2,170,000	\$1,770,000	\$1,770,000	\$1,770,000

METHOD OF FINANCING:

0009 GR Dedicated - Game, Fish and Water Safety Account		\$2,780	\$2,676			
0036 GR Dedicated - Texas Department of Insurance Operating Fund			2,092			
0064 GR Dedicated - State Parks Account		3,776	1,730			
0101 GR Dedicated - Alternative Fuels Research and Education Account		750	1,231			
0116 GR Dedicated - Law Enforcement Officer Standards and Education Account		9,648	2,054			
0145 GR Dedicated - Oil Field Cleanup Account		955				
0153 GR Dedicated - Water Resource Management Account		598	733			
0165 GR Dedicated - Unemployment Compensation Special Administration Account			423			
0469 GR Dedicated - Compensation to Victims of Crime Account			70			
0501 GR Dedicated - Motorcycle Education Account		2,975				
0549 GR Dedicated - Waste Management Account			558			
0550 GR Dedicated - Hazardous and Solid Waste Remediation Fee Account		554				
0570 GR Dedicated - Federal Surplus Property Service Charge Account			518			
0597 GR Dedicated - Texas Racing Commission Account			620			
5010 GR Dedicated - Sexual Assault Program Account		465				
5025 GR Dedicated - Lottery Account		840	720			
5050 GR Dedicated - 911 Service Fees Account		460				
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE - DEDICATED)		\$23,801	\$13,425	\$0	\$0	\$0

STRATEGY REQUEST - FISCAL PROGRAMS

	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
METHOD OF FINANCING:					
0102 Air Control Board Account	\$793				
0118 Federal Public Library Service Account	1,224				
0127 Community Affairs Federal	76				
0221 Federal Civil Defense and Disaster Relief Fund		\$9,576			
5026 Workforce Commission Federal Fund	27,422	88,552			
SUBTOTAL, METHOD OF FINANCING (FEDERAL FUNDS)	\$29,515	\$98,128	\$0	\$0	\$0
METHOD OF FINANCING:					
0006 State Highway Fund	\$158,883	\$152,726			
0011 Available University Fund		901			
0735 TPFA Series B Master Lease Project Fund		600			
0849 Bob Bullock Texas State History Museum Trust Fund	5,687				
0879 Capitol Gift Shops Trust Fund	1,455				
0936 Unemployment Compensation Clearance Account	17,737	7,389			
0955 S.E.R.S. Trust Account	3,555				
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$187,317	\$161,616	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING	\$1,710,633	\$2,443,169	\$1,770,000	\$1,770,000	\$1,770,000
FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0

STRATEGY DESCRIPTION AND JUSTIFICATION:

To complete the payment of state funds allocated for miscellaneous claims 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. 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 77th 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
------------------	---	---------------------------------	---

GOAL: 01 Comptroller of Public Accounts

OBJECTIVE: 01 Comptroller of Public Accounts

STRATEGY: 03 Reimbursement - Commitment Hearings

CODE	DESCRIPTION	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OBJECTS OF EXPENSE:						
2009	Other Operating Expense	\$150	\$2,000	U.B.	\$2,000	U.B.
TOTAL, OBJECTS OF EXPENSE		\$150	\$2,000	U.B.	\$2,000	U.B.

METHOD OF FINANCING:

0001	General Revenue Fund	\$150	\$2,000	U.B.	\$2,000	U.B.
TOTAL, METHOD OF FINANCING		\$150	\$2,000	U.B.	\$2,000	U.B.

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 591-596, 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		
------------------	---	---------------------------------	--	--	--

GOAL: 01 Comptroller of Public Accounts

OBJECTIVE: 01 Comptroller of Public Accounts

STRATEGY: 04 Reimbursement - Mixed Beverage Tax

CODE	DESCRIPTION	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OBJECTS OF EXPENSE:						
4000	Grants	\$93,661,813	\$96,974,102	\$100,145,197	\$86,388,137	\$89,559,232
TOTAL, OBJECTS OF EXPENSE		<u>\$93,661,813</u>	<u>\$96,974,102</u>	<u>\$100,145,197</u>	<u>\$86,388,137</u>	<u>\$89,559,232</u>

METHOD OF FINANCING:

0001	General Revenue Fund	\$93,661,813	\$96,974,102	\$100,145,197	\$86,388,137	\$89,559,232
TOTAL, METHOD OF FINANCING		<u>\$93,661,813</u>	<u>\$96,974,102</u>	<u>\$100,145,197</u>	<u>\$86,388,137</u>	<u>\$89,559,232</u>

FULL TIME EQUIVALENT POSITIONS: 0 0 0 0 0

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.

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: 05 Judgments and Settlements

CODE	DESCRIPTION	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OBJECTS OF EXPENSE:						
2009	Other Operating Expense	\$288,888	\$2,600,000	U.B.	\$2,250,000	U.B.
TOTAL, OBJECTS OF EXPENSE		\$288,888	\$2,600,000	U.B.	\$2,250,000	U.B.
METHOD OF FINANCING:						
0001	General Revenue Fund	\$218,960	\$2,500,000	U.B.	\$2,250,000	U.B.
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE)		\$218,960	\$2,500,000	U.B.	\$2,250,000	U.B.
METHOD OF FINANCING:						
0006	State Highway Fund	\$69,928	\$100,000	\$0	\$0	\$0
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)		\$69,928	\$100,000	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING		\$288,888	\$2,600,000	U.B.	\$2,250,000	U.B.
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		
------------------	---	---------------------------------	--	--	--

GOAL: 01 Comptroller of Public Accounts

OBJECTIVE: 01 Comptroller of Public Accounts

STRATEGY: 06 County Taxes - University Lands

CODE	DESCRIPTION	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OBJECTS OF EXPENSE:						
4000	Grants	\$1,570,543	\$1,625,488	\$1,300,000	\$1,332,939	\$1,300,000
TOTAL, OBJECTS OF EXPENSE		<u>\$1,570,543</u>	<u>\$1,625,488</u>	<u>\$1,300,000</u>	<u>\$1,332,939</u>	<u>\$1,300,000</u>
METHOD OF FINANCING:						
0001	General Revenue Fund	\$1,570,543	\$1,625,488	\$1,300,000	\$1,332,939	\$1,300,000
TOTAL, METHOD OF FINANCING		<u>\$1,570,543</u>	<u>\$1,625,488</u>	<u>\$1,300,000</u>	<u>\$1,332,939</u>	<u>\$1,300,000</u>

FULL TIME EQUIVALENT POSITIONS: 0 0 0 0 0

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
------------------	---	---------------------------------	--

GOAL: 01 Comptroller of Public Accounts

OBJECTIVE: 01 Comptroller of Public Accounts

STRATEGY: 07 Lateral Road Fund Districts

CODE	DESCRIPTION	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OBJECTS OF EXPENSE:						
4000	Grants	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000
TOTAL, OBJECTS OF EXPENSE		<u>\$7,300,000</u>	<u>\$7,300,000</u>	<u>\$7,300,000</u>	<u>\$7,300,000</u>	<u>\$7,300,000</u>

METHOD OF FINANCING:

0001	General Revenue Fund	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000
TOTAL, METHOD OF FINANCING		<u>\$7,300,000</u>	<u>\$7,300,000</u>	<u>\$7,300,000</u>	<u>\$7,300,000</u>	<u>\$7,300,000</u>

FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0
---------------------------------	---	---	---	---	---

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		
------------------	---	---------------------------------	--	--	--

GOAL: 01 Comptroller of Public Accounts

OBJECTIVE: 01 Comptroller of Public Accounts

STRATEGY: 08 Unclaimed Property

CODE	DESCRIPTION	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OBJECTS OF EXPENSE:						
2009	Other Operating Expense	\$87,169,556	\$95,000,000	\$90,000,000	\$80,918,203	\$85,150,970
TOTAL, OBJECTS OF EXPENSE		<u>\$87,169,556</u>	<u>\$95,000,000</u>	<u>\$90,000,000</u>	<u>\$80,918,203</u>	<u>\$85,150,970</u>

METHOD OF FINANCING:

0001	General Revenue Fund	\$87,169,556	\$95,000,000	\$90,000,000	\$80,918,203	\$85,150,970
TOTAL, METHOD OF FINANCING		<u>\$87,169,556</u>	<u>\$95,000,000</u>	<u>\$90,000,000</u>	<u>\$80,918,203</u>	<u>\$85,150,970</u>

FULL TIME EQUIVALENT POSITIONS: 0 0 0 0 0

STRATEGY DESCRIPTION AND JUSTIFICATION:

To pay all legitimate claims for previously unclaimed property held by the state. Estimated.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Expenditures in this strategy are driven by requests from the public. There has been a significant growth in valid claims over the past several years and the trend is expected to continue.

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		
------------------	---	---------------------------------	--	--	--

GOAL: 01 Comptroller of Public Accounts

OBJECTIVE: 01 Comptroller of Public Accounts

STRATEGY: 09 Underage Tobacco Program

CODE	DESCRIPTION	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OBJECTS OF EXPENSE:						
4000	Grants	\$1,493,000	\$2,000,000	\$2,000,000	\$1,800,000	\$1,800,000
TOTAL, OBJECTS OF EXPENSE		<u>\$1,493,000</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>	<u>\$1,800,000</u>	<u>\$1,800,000</u>

METHOD OF FINANCING:

0001	General Revenue Fund	\$1,493,000	\$2,000,000	\$2,000,000	\$1,800,000	\$1,800,000
TOTAL, METHOD OF FINANCING		<u>\$1,493,000</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>	<u>\$1,800,000</u>	<u>\$1,800,000</u>

FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0
---------------------------------	---	---	---	---	---

STRATEGY DESCRIPTION AND JUSTIFICATION:

For allocation of grants to local law enforcement agencies for enforcing provisions of Health and Safety Code, Chapter 161, related to reducing minor access to and consumption of tobacco products.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

The Texas Department of Health and Southwest Texas State University are major contract providers for this strategy. If contract rates increase, grant payments to local law enforcement agencies will decrease proportionately.

STRATEGY REQUEST - FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories Service-06, Income-A.2, Age-B.3
------------------	---	---------------------------------	--

GOAL: 01 Comptroller of Public Accounts

OBJECTIVE: 01 Comptroller of Public Accounts

STRATEGY: 10 Ranger Pensions

CODE	DESCRIPTION	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OBJECTS OF EXPENSE:						
4000	Grants	\$1,880	\$1,160	\$1,160	\$1,160	\$1,160
TOTAL, OBJECTS OF EXPENSE		<u>\$1,880</u>	<u>\$1,160</u>	<u>\$1,160</u>	<u>\$1,160</u>	<u>\$1,160</u>

METHOD OF FINANCING:						
0001	General Revenue Fund	\$1,880	\$1,160	\$1,160	\$1,160	\$1,160
TOTAL, METHOD OF FINANCING		<u>\$1,880</u>	<u>\$1,160</u>	<u>\$1,160</u>	<u>\$1,160</u>	<u>\$1,160</u>

FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0
---------------------------------	---	---	---	---	---

STRATEGY DESCRIPTION AND JUSTIFICATION:

To complete the payment of state funds allocated for the Ranger Pension Program to entitled recipients in a timely manner. The Comptroller's office is authorized to transfer sufficient cash into the Confederate Pension Fund from General Revenue to allow these payments.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Expenditures in this strategy are driven by the number of entitled recipients.

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		
------------------	---	---------------------------------	--	--	--

GOAL: 01 Comptroller of Public Accounts
 OBJECTIVE: 01 Comptroller of Public Accounts
 STRATEGY: 11 Local Continuing Education Grants

CODE	DESCRIPTION	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OBJECTS OF EXPENSE:						
4000	Grants	\$6,000,000	\$6,000,000	\$6,000,000	\$5,400,000	\$5,400,000
TOTAL, OBJECTS OF EXPENSE		<u>\$6,000,000</u>	<u>\$6,000,000</u>	<u>\$6,000,000</u>	<u>\$5,400,000</u>	<u>\$5,400,000</u>
METHOD OF FINANCING:						
0116	GR Dedicated - Law Enforcement Officer Standards and Education Account	\$6,000,000	\$6,000,000	\$6,000,000	\$5,400,000	\$5,400,000
TOTAL, METHOD OF FINANCING		<u>\$6,000,000</u>	<u>\$6,000,000</u>	<u>\$6,000,000</u>	<u>\$5,400,000</u>	<u>\$5,400,000</u>

FULL TIME EQUIVALENT POSITIONS: 0 0 0 0 0

STRATEGY DESCRIPTION AND JUSTIFICATION:

Allocate funds credited to the Law Enforcement Officer Standards and Education Account for grants to local law enforcement agencies to provide continuing education for licensed peace officers, as required by Section 1701.157 Occupation Code.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Expenditures in this strategy are driven by grants to local law enforcement agencies.

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
------------------	---	---------------------------------	--

GOAL: 01 Comptroller of Public Accounts

OBJECTIVE: 01 Comptroller of Public Accounts

STRATEGY: 12 Advanced Tax Compliance

CODE	DESCRIPTION	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OBJECTS OF EXPENSE:						
2001	Professional Fees and Services	\$5,064,081	\$6,960,534	\$9,104,764	\$8,344,764	\$8,329,135
2003	Consumable Supplies	0	900	0	0	0
2004	Utilities	465,542	669,425	1,165,695	1,819,297	1,819,297
2006	Rent - Building	0	1,698	0	0	0
2009	Other Operating Expense	55,939	2,390,209	389,316	495,714	511,343
5000	Capital Expenditures	1,502,969	637,009	0	0	0
TOTAL, OBJECTS OF EXPENSE		\$7,088,531	\$10,659,775	\$10,659,775	\$10,659,775	\$10,659,775
METHOD OF FINANCING:						
0001	General Revenue Fund	\$7,088,531	\$10,659,775	\$10,659,775	\$10,659,775	\$10,659,775
TOTAL, METHOD OF FINANCING		\$7,088,531	\$10,659,775	\$10,659,775	\$10,659,775	\$10,659,775

FULL TIME EQUIVALENT POSITIONS: 0 0 0 0 0

STRATEGY DESCRIPTION AND JUSTIFICATION:

The 77th Legislature adopted *e-Texas* recommendation AFM-5, which 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 use the latest technology and innovative techniques, including wireless data communications, an improved audit database and the creation of special audit units 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 80th 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
------------------	---	---------------------------------	--

GOAL: 01 Comptroller of Public Accounts

OBJECTIVE: 01 Comptroller of Public Accounts

STRATEGY: 13 Subsequent CVC Claims

CODE	DESCRIPTION	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OBJECTS OF EXPENSE:						
2009	Other Operating Expense	\$494	\$30,000	U.B.	\$30,000	U.B.
TOTAL, OBJECTS OF EXPENSE		<u>\$494</u>	<u>\$30,000</u>	<u>U.B.</u>	<u>\$30,000</u>	<u>U.B.</u>

METHOD OF FINANCING:

0494	GR Dedicated - Compensation to Victims of Crime Auxiliary Account	\$494	\$30,000	U.B.	\$30,000	U.B.
TOTAL, METHOD OF FINANCING		<u>\$494</u>	<u>\$30,000</u>	<u>U.B.</u>	<u>\$30,000</u>	<u>U.B.</u>

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).

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: 08-02	Service Categories: Service-37, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

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 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OUTPUT MEASURES:					
01 Number of Active LoanSTAR Loans Processed and Managed by SECO	106.0	100.0	100.0	100.0	100.0
02 Number of Public Schools That Sign Up for the WATT Watcher Program During Year	547.0	359.0	300.0	300.0	400.0
EFFICIENCY MEASURE:					
01 Energy Dollars Saved Per Dollar Spent for Energy Retrofit Programs	\$47.0	\$45.0	\$35.0	\$32.0	\$32.0
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$1,221,244	\$1,241,585	\$1,282,498	\$1,538,998	\$1,538,998
1002 Other Personnel Costs	93,894	112,970	110,325	126,424	126,424
2001 Professional Fees and Services	0	25,900	28,326	33,506	33,506
2003 Consumable Supplies	9,063	1,300	1,500	1,800	1,800
2004 Utilities	314	1,172	1,182	1,182	1,182
2005 Travel	41,549	39,017	43,983	49,944	49,944
2006 Rent – Building	450	2,798	2,798	2,798	2,798
2007 Rent – Machine and Other	14,400	20,894	19,617	19,617	19,617
2009 Other Operating Expense	81,003	69,640	73,261	86,786	86,786
3001 Client Services	40,200	2,219,728	117,999	200,000	200,000
4000 Grants	279,594	188,875	250,000	250,000	250,000
TOTAL, OBJECTS OF EXPENSE	\$1,781,711	\$3,923,879	\$1,931,489	\$2,311,055	\$2,311,055

STRATEGY REQUEST – FISCAL PROGRAMS

	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
METHOD OF FINANCING:					
0001 General Revenue Fund	\$530,600	\$2,534,409	\$542,019	\$542,019	\$542,019
0555 Federal Funds	744,119	829,808	829,808	1,209,374	1,209,374
5005 GR Dedicated – Oil Overcharge Account	506,992	559,662	559,662	559,662	559,662
TOTAL, METHOD OF FINANCING	\$1,781,711	\$3,923,879	\$1,931,489	\$2,311,055	\$2,311,055
=====					
FULL TIME EQUIVALENT POSITIONS:	21.0	20.1	25.0	25.0	25.0

STRATEGY DESCRIPTION AND JUSTIFICATION:

The State Energy Conservation Office (SECO) promotes and supports energy efficiency and clean energy development to 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 education in Texas school districts; significantly impacting renewable energy and sustainability technology transfer; expanding the Texas Energy Partnership; and, significantly 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.

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 costs of building a facility and ignores lifecycle costs: initial investment plus lifetime cost to operate and maintain it; and, (5) changes in energy efficiency and renewable 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
------------------	---	---------------------------------	---

GOAL: 02 To develop and administer programs that promote energy efficiency

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

STRATEGY: 02 Oil Overcharge Settlement Funds

	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
OBJECTS OF EXPENSE:					
2006 Rent – Building	\$0	\$200	\$0	\$0	\$0
2009 Other Operating Expense	10,444	7,875	0	0	0
3001 Client Services	980,308	755,649	0	0	0
4000 Grants	30,890,617	19,725,753	23,470,924	28,339,278	11,139,836
TOTAL, OBJECTS OF EXPENSE	\$31,881,369	\$20,489,477	\$23,470,924	\$28,339,278	\$11,139,836

METHOD OF FINANCING:

5005 GR Dedicated – Oil Overcharge Account	\$31,881,369	\$20,489,477	\$23,470,924	\$28,339,278	\$11,139,836
TOTAL, METHOD OF FINANCING	\$31,881,369	\$20,489,477	\$23,470,924	\$28,339,278	\$11,139,836

FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0
--	---	---	---	---	---

STRATEGY DESCRIPTION AND JUSTIFICATION:

The State Energy Conservation Office (SECO) was created to promote energy efficiency, 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 education in Texas school districts; significantly impacting renewable energy and sustainability technology transfer; expanding the Texas Energy Partnership; and, significantly increasing the number of state workers who telecommute. 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 costs of building a facility and ignores its true cost: initial investment plus lifetime cost to operate and maintain it; (5) changes in energy efficiency and renewable energy technologies; and, (6) the emergence of a restructured electric utility environment in Texas.

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

1. **Information 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**

Method of Financing

General Revenue Fund, estimated

General Revenue - Dedicated, estimated

State Highway Fund No. 006, estimated

Federal Funds, estimated

Other Special State Funds, estimated

Total, Method of Financing

	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
	\$579,271,631	\$636,972,971	\$659,893,725	\$673,091,599	\$686,553,431
	\$62,626,473	\$58,283,063	\$56,808,036	\$53,967,634	\$51,269,253
	\$641,898,104	\$695,256,034	\$716,701,761	\$727,059,233	\$737,822,684
	\$641,898,104	\$695,256,034	\$716,701,761	\$727,059,233	\$737,822,684
	\$406,957,959	\$457,353,181	\$471,460,604	\$478,273,955	\$485,354,366
	67,214,607	66,891,402	68,954,721	\$69,951,226	\$70,986,790
	69,413,314	74,988,528	77,301,609	\$78,418,740	\$79,579,658
	84,131,949	82,303,135	84,841,840	\$86,067,939	\$87,342,096
	14,180,275	13,719,788	14,142,987	\$14,347,373	\$14,559,774
	\$641,898,104	\$695,256,034	\$716,701,761	\$727,059,233	\$737,822,684

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 APPROPRIATIONS AND UNEXPENDED BALANCES REQUEST

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

RIDER	STRATEGY	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
Rider # 16 Contingency Appropriation for H. B. 2201, "FutureGen" Project (2006-07 GAA)						
02-01-01	Promote and manage energy programs	\$0	\$2,000,000	\$0	\$0	\$0
OBJECTS OF EXPENSE:						
3001	Client Services	\$0	\$2,000,000	\$0	\$0	\$0
TOTAL, OBJECTS OF EXPENSE		\$0	\$2,000,000	\$0	\$0	\$0
=====						
METHOD OF FINANCING:						
0001	General Revenue Fund	\$0	\$2,000,000	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING		\$0	\$2,000,000	\$0	\$0	\$0
=====						

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

The 79th Legislature made a direct appropriation of \$2,000,000 for the purpose of financing a state response to a Request for Proposals to be issued by the United States Department of Energy regarding a coal-based integrated sequestration and hydrogen research project commonly referred to as "FutureGen."

PREPARED BY: Robert Chapa

RIDER REVISIONS AND ADDITIONS REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Prepared By: Robert Chapa	Date: 08/25/06	Request Level: Base																					
Current Rider Number	Page Number In 2006-07 GAA	Proposed Rider Language																							
2	I-29	<p>Appropriation from the Compensation to Victims of Crime Auxiliary Fund. Included in amounts appropriated above in Strategy A.1.13, Subsequent CVC Claims, are estimated balances on hand and revenues received by the Comptroller from departments under Government Code § 76.013 (estimated to be \$30,000 for the biennium), for crime victims who have not made a claim for restitution during the prescribed five year period and who make a subsequent claim. In addition to amounts identified herein and included above, all revenue collected on or after September 1, 2005 <u>2007</u> is hereby appropriated for the same purpose. The Comptroller shall pay a victim making such claim the amount of the original payment, less the collection fees, from the Compensation to Victims of Crime Auxiliary Fund No. 494 pursuant to Government Code § 76.013(d).</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>																							
10	I-31	<p>Oil Overcharge Settlement Funds. In addition to funds appropriated to Strategy B.1.2., Oil Overcharge Settlement Funds, 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, 2005 <u>2007</u> (estimated to be \$20,270,712 <u>\$22,279,672</u>). Any unexpended balances as of August 31, 2005 <u>2007</u>, of Oil Overcharge Funds are included in Strategy B.1.2., and are to be used by SECO for the biennium beginning September 1, 2005 <u>2007</u> (estimated to be \$54,334,838 <u>\$24,252,165</u>). In addition to amounts identified herein and included above, all unexpended balances remaining as of August 31, 2005 <u>2007</u> and all revenue generated on or after September 1, 2005 <u>2007</u> are hereby appropriated for the same purpose.</p> <p>Of these estimated balances and revenues, the State Energy Conservation Office shall allocate an estimated total of \$1,549,992 <u>\$3,528,000</u> 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, 2005 <u>2007</u>, for the following purposes:</p> <table border="0"> <thead> <tr> <th align="left"><u>State Energy Conservation Office Core Programs:</u></th> <th align="center"><u>2006 2008</u></th> <th align="center"><u>2007 2009</u></th> </tr> </thead> <tbody> <tr> <td>Schools/Local Government Program</td> <td align="center">\$129,166 <u>\$294,000</u> & U.B.</td> <td align="center">\$129,166 <u>\$294,000</u> & U.B.</td> </tr> <tr> <td>State Agencies/Higher Education Program</td> <td align="center">\$129,166 <u>\$294,000</u> & U.B.</td> <td align="center">\$129,166 <u>\$294,000</u> & U.B.</td> </tr> <tr> <td>Renewable Energy Program</td> <td align="center">\$129,166 <u>\$294,000</u> & U.B.</td> <td align="center">\$129,166 <u>\$294,000</u> & U.B.</td> </tr> <tr> <td>Housing Partnership</td> <td align="center">\$129,166 <u>\$294,000</u> & U.B.</td> <td align="center">\$129,166 <u>\$294,000</u> & U.B.</td> </tr> <tr> <td>Transportation Energy Program</td> <td align="center">\$129,166 <u>\$294,000</u> & U.B.</td> <td align="center">\$129,166 <u>\$294,000</u> & U.B.</td> </tr> <tr> <td>Alternative Fuels Program</td> <td align="center">\$129,166 <u>\$294,000</u> & U.B.</td> <td align="center">\$129,166 <u>\$294,000</u> & U.B.</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 (estimated to be \$41,528,847 <u>\$23,132,841</u> of total balances noted above) and all revenues, except depository interest earned on LoanSTAR balances, generated by funds in the LoanSTAR Program (estimated to be \$18,720,720 <u>\$18,751,672</u> of total revenues noted above), shall remain in the program. It is the intent of the Legislature that 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.</i></p>			<u>State Energy Conservation Office Core Programs:</u>	<u>2006 2008</u>	<u>2007 2009</u>	Schools/Local Government Program	\$129,166 <u>\$294,000</u> & U.B.	\$129,166 <u>\$294,000</u> & U.B.	State Agencies/Higher Education Program	\$129,166 <u>\$294,000</u> & U.B.	\$129,166 <u>\$294,000</u> & U.B.	Renewable Energy Program	\$129,166 <u>\$294,000</u> & U.B.	\$129,166 <u>\$294,000</u> & U.B.	Housing Partnership	\$129,166 <u>\$294,000</u> & U.B.	\$129,166 <u>\$294,000</u> & U.B.	Transportation Energy Program	\$129,166 <u>\$294,000</u> & U.B.	\$129,166 <u>\$294,000</u> & U.B.	Alternative Fuels Program	\$129,166 <u>\$294,000</u> & U.B.	\$129,166 <u>\$294,000</u> & U.B.
<u>State Energy Conservation Office Core Programs:</u>	<u>2006 2008</u>	<u>2007 2009</u>																							
Schools/Local Government Program	\$129,166 <u>\$294,000</u> & U.B.	\$129,166 <u>\$294,000</u> & U.B.																							
State Agencies/Higher Education Program	\$129,166 <u>\$294,000</u> & U.B.	\$129,166 <u>\$294,000</u> & U.B.																							
Renewable Energy Program	\$129,166 <u>\$294,000</u> & U.B.	\$129,166 <u>\$294,000</u> & U.B.																							
Housing Partnership	\$129,166 <u>\$294,000</u> & U.B.	\$129,166 <u>\$294,000</u> & U.B.																							
Transportation Energy Program	\$129,166 <u>\$294,000</u> & U.B.	\$129,166 <u>\$294,000</u> & U.B.																							
Alternative Fuels Program	\$129,166 <u>\$294,000</u> & U.B.	\$129,166 <u>\$294,000</u> & U.B.																							

RIDER REVISIONS AND ADDITIONS REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Prepared By: Robert Chapa	Date: 08/25/06	Request Level: Base																		
Current Rider Number	Page Number In 2006-07 GAA	Proposed Rider Language																				
11	I-32	<p>Department of Energy (DOE) Federal Funds. 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, 2005 <u>2007</u>.</p> <p>The SECO shall allocate funds based upon the designations listed below:</p> <table border="0"> <thead> <tr> <th></th> <th align="center"><u>FY 2006 2008</u></th> <th align="center"><u>FY 2007 2009</u></th> </tr> </thead> <tbody> <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">\$1,380,000 <u>\$1,239,486</u> & U.B.</td> <td align="right">\$1,380,000 <u>\$1,239,486</u> & U.B.</td> </tr> <tr> <td>Waste Isolation Pilot Plant</td> <td align="right">\$375,000 <u>\$341,000</u> & U.B.</td> <td align="right">\$375,000 <u>\$341,000</u> & U.B.</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">\$2,644,000 <u>\$2,028,085</u> & U.B.</td> <td align="right">\$2,644,000 <u>\$2,085,085</u> & U.B.</td> </tr> </tbody> </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>				<u>FY 2006 2008</u>	<u>FY 2007 2009</u>	<u>Federal Funds: Pantex Programs</u>			Agreement in Principle (Remedial Clean Up Action)	\$1,380,000 <u>\$1,239,486</u> & U.B.	\$1,380,000 <u>\$1,239,486</u> & U.B.	Waste Isolation Pilot Plant	\$375,000 <u>\$341,000</u> & U.B.	\$375,000 <u>\$341,000</u> & U.B.	<u>Federal Funds: State Energy Program</u>			State Energy Program (SEP) Grant	\$2,644,000 <u>\$2,028,085</u> & U.B.	\$2,644,000 <u>\$2,085,085</u> & U.B.
	<u>FY 2006 2008</u>	<u>FY 2007 2009</u>																				
<u>Federal Funds: Pantex Programs</u>																						
Agreement in Principle (Remedial Clean Up Action)	\$1,380,000 <u>\$1,239,486</u> & U.B.	\$1,380,000 <u>\$1,239,486</u> & U.B.																				
Waste Isolation Pilot Plant	\$375,000 <u>\$341,000</u> & U.B.	\$375,000 <u>\$341,000</u> & U.B.																				
<u>Federal Funds: State Energy Program</u>																						
State Energy Program (SEP) Grant	\$2,644,000 <u>\$2,028,085</u> & U.B.	\$2,644,000 <u>\$2,085,085</u> & U.B.																				
11	I-37	<p>Appropriation of Tax Refunds. 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> <p>(a) 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.</p> <p>(b) As a specific limitation to the amount of refunds paid from funds appropriated in this Act during the 2006-07 <u>2008-09</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 this limitation shall be presented to the next legislature for a specific appropriation in order for payment to be made. This limitation shall not apply to any taxes or fees paid under protest.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>																				

RIDER REVISIONS AND ADDITIONS REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Prepared By: Robert Chapa	Date: 08/25/06	Request Level: Base
Current Rider Number	Page Number In 2006-07 GAA	Proposed Rider Language		
15	I-32	<p>Tax Systems Development. Included in amounts appropriated above in Strategy A.1.12, Advanced Tax Compliance, is \$3,000,000 for the fiscal year beginning September 1, 2005 and \$3,000,000 for the fiscal year beginning September 1, 2006 out of the General Revenue Fund for development and improvement of tax systems.</p> <p>The appropriation is contingent upon the Comptroller's certification that increased tax collections would provide a net gain estimated to be \$40.0 million in the General Revenue Fund.</p> <p><i>This rider provision is not applicable to the 2008-09 biennium.</i></p>		
16	I-33	<p>Contingency Appropriation for House Bill 2201 ("FutureGen" project). Contingent upon enactment of House Bill 2201 or similar legislation authorizing grants for development in Texas of the coal-based integrated sequestration and hydrogen research project to be built in partnership with the United States Department of Energy (commonly referred to as the FutureGen project), \$2 million out of the General Revenue Fund shall be appropriated to the State Energy Conservation Office in fiscal year 2006 for the purpose of financing a state response to a Request for Proposals to be issued by the U. S. Department of Energy regarding the FutureGen project.</p> <p><i>This rider provision is not applicable to the 2008-09 biennium.</i></p>		
<u>701</u>	<u>I</u>	<p><u>Cash Flow Transfer.</u> As required by Government Code, Section 403.092, for the state fiscal biennium beginning September 1, 2005, the Comptroller of Public Accounts is appropriated from the General Revenue Fund the amount needed:</p> <p><u>a. to return any available cash that was transferred to the General Revenue Fund from a fund outside the state treasury; and</u></p> <p><u>b. to maintain the equity of the fund from which the transfer was made.</u></p> <p><i>This rider, previously under Agency 304, is more appropriately associated with the Agency 902, Fiscal Programs.</i></p>		

EXCEPTIONAL ITEMS REQUEST SCHEDULE - 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
------------------	---	---------------------------------	--

ITEM NAME: Voter Registration

ITEM PRIORITY: 1

FUNDING FOR STRATEGY: 01-01-01 Voter Registration

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
4000 Grants	\$300,000	\$300,000
TOTAL, OBJECTS OF EXPENSE	<u>\$300,000</u>	<u>\$300,000</u>

METHOD OF FINANCING:		
0001 General Revenue Fund	\$300,000	\$300,000
TOTAL, METHOD OF FINANCING	<u>\$300,000</u>	<u>\$300,000</u>

FULL TIME EQUIVALENT POSITIONS:	0.0	0.0
---------------------------------	-----	-----

DESCRIPTION AND JUSTIFICATION:

For payment to each county based upon initial registrations, cancellations, and updated registrations of voters in the county as shown by a certified statement submitted by the Registrar to the Secretary of State, as required by VACS, Election Code, Section 19.002. For payment to counties for voter registration. Voter registration activity has resulted in counties qualifying for more funds than are currently appropriated. This request would match the level of expected disbursements based on the Secretary of State's voter registration projections. Estimated.

EXTERNAL / INTERNAL FACTORS:

Expenditures in this strategy are driven by claims made by counties for voter registration related expenses. A loss of funding in this strategy in fiscal 2008/09 will impede the ability of the state to pay an estimated \$600,000 in voter registration disbursements to counties.

EXCEPTIONAL ITEMS REQUEST SCHEDULE - 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
------------------	---	---------------------------------	--

ITEM NAME: Mixed Beverage Tax

ITEM PRIORITY: 2

FUNDING FOR STRATEGY: 01-01-04 Mixed Beverage Tax

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
4000 Grants	\$23,476,863	\$24,021,768
TOTAL, OBJECTS OF EXPENSE	<u>\$23,476,863</u>	<u>\$24,021,768</u>

METHOD OF FINANCING:

0001 General Revenue Fund	\$23,476,863	\$24,021,768
TOTAL, METHOD OF FINANCING	<u>\$23,476,863</u>	<u>\$24,021,768</u>

FULL TIME EQUIVALENT POSITIONS:	0.0	0.0
---------------------------------	-----	-----

DESCRIPTION AND JUSTIFICATION:

These additional amounts would be required to make the anticipated payments using the current reimbursement rate and expected receipts in 2008 and 2009. 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:

Expenditures in this strategy are driven by receipts collected within the counties or incorporated municipalities. A loss of funding in this strategy in fiscal 2008/09 will impede the ability of the state to pay an estimated \$47.5 million in county mixed beverage reimbursements.

EXCEPTIONAL ITEMS REQUEST SCHEDULE - 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
------------------	---	---------------------------------	--

ITEM NAME: Judgments and Settlements
 ITEM PRIORITY: 3
 FUNDING FOR STRATEGY: 01-01-05 Judgments and Settlements

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
2009 Other Operating Expense	\$250,000	\$0
TOTAL, OBJECTS OF EXPENSE	<u>\$250,000</u>	<u>\$0</u>
METHOD OF FINANCING:		
0001 General Revenue Fund	\$250,000	\$0
TOTAL, METHOD OF FINANCING	<u>\$250,000</u>	<u>\$0</u>
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0

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:

Expenditures in this strategy are driven by settlements and judgments for claims against state agencies. A loss of funding in this strategy in fiscal 2008/09 will impede the ability of the state to pay an estimated \$250,000 in settlements and judgments.

EXCEPTIONAL ITEMS REQUEST SCHEDULE - 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
------------------	---	---------------------------------	--

ITEM NAME: County Taxes - University Lands

ITEM PRIORITY: 4

FUNDING FOR STRATEGY: 01-01-06 County Taxes - University Lands

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
4000 Grants	\$1,232,077	\$1,389,178
TOTAL, OBJECTS OF EXPENSE	<u>\$1,232,077</u>	<u>\$1,389,178</u>
METHOD OF FINANCING:		
0001 General Revenue Fund	\$1,232,077	\$1,389,178
TOTAL, METHOD OF FINANCING	<u>\$1,232,077</u>	<u>\$1,389,178</u>
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0

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. This increase would allow the appropriation to match the expected tax billings on endowment lands in 2008 and 2009, respectively. Estimated.

EXTERNAL / INTERNAL FACTORS:

Expenditures in this strategy are driven by tax payments to counties. A loss of funding in this strategy in fiscal 2008/09 will impede the ability of the state to pay an estimated \$2.6 million in taxes to counties that have endowment lands set aside for the University of Texas.

EXCEPTIONAL ITEMS REQUEST SCHEDULE - 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
------------------	---	---------------------------------	--

ITEM NAME: Unclaimed Property
 ITEM PRIORITY: 5
 FUNDING FOR STRATEGY: 01-01-08 Unclaimed Property

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
2009 Other Operating Expense	\$9,081,797	\$9,849,030
TOTAL, OBJECTS OF EXPENSE	<u>\$9,081,797</u>	<u>\$9,849,030</u>

METHOD OF FINANCING:		
0001 General Revenue Fund	\$9,081,797	\$9,849,030
TOTAL, METHOD OF FINANCING	<u>\$9,081,797</u>	<u>\$9,849,030</u>

FULL TIME EQUIVALENT POSITIONS:	0.0	0.0
---------------------------------	-----	-----

DESCRIPTION AND JUSTIFICATION:

This amount would be needed, in addition to the base request, to fully satisfy all expected claims for the return of unclaimed property in fiscal years 2008 and 2009. Estimated.

EXTERNAL / INTERNAL FACTORS:

Expenditures in this strategy are driven by requests from the public. There has been a significant growth in valid claims over the past several years and the trend is expected to continue. A loss of funding in this strategy in fiscal 2008/09 will impede the ability of the state to pay an estimated \$18.9 million in unclaimed property claims.

EXCEPTIONAL ITEMS REQUEST SCHEDULE - 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
------------------	---	---------------------------------	--

ITEM NAME: Underage Tobacco Program

ITEM PRIORITY: 6

FUNDING FOR STRATEGY: 01-01-09 Underage Tobacco Program

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
4000 Grants	\$200,000	\$200,000
TOTAL, OBJECTS OF EXPENSE	<u>\$200,000</u>	<u>\$200,000</u>
METHOD OF FINANCING:		
0001 General Revenue Fund	\$200,000	\$200,000
TOTAL, METHOD OF FINANCING	<u>\$200,000</u>	<u>\$200,000</u>
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0

DESCRIPTION AND JUSTIFICATION:

For allocation of grants to local law enforcement agencies for enforcing provisions of Health and Safety Code, Chapter 161, related to reducing minor access to and consumption of tobacco products.

EXTERNAL / INTERNAL FACTORS:

The Texas Department of Health and Southwest Texas State University are major contract providers for this strategy. If contract rates increase, grant payments to local law enforcement agencies will decrease proportionately. A loss of funding in 2008/09 for this strategy will impede the ability of the state to pay an estimated \$400,000 to local law enforcement agencies to reduce minor access to and consumption of tobacco products.

EXCEPTIONAL ITEMS REQUEST SCHEDULE - 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
------------------	---	---------------------------------	--

ITEM NAME: Local Continuing Education Grants
 ITEM PRIORITY: 7
 FUNDING FOR STRATEGY: 01-01-11 Local Continuing Education Grants

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
4000 Grants	\$600,000	\$600,000
TOTAL, OBJECTS OF EXPENSE	<u>\$600,000</u>	<u>\$600,000</u>
METHOD OF FINANCING:		
0116 GR Dedicated - Law Enforcement Officer Standards and Education Account	\$600,000	\$600,000
TOTAL, METHOD OF FINANCING	<u>\$600,000</u>	<u>\$600,000</u>
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0

DESCRIPTION AND JUSTIFICATION:

Allocate funds credited to the Law Enforcement Officer Standards and Education Account for grants to local law enforcement agencies to provide continuing education for licensed peace officers, as required by Section 1701.157, Occupation Code.

EXTERNAL / INTERNAL FACTORS:

Expenditures in this strategy are driven by grants to local law enforcement agencies. A loss of funding in 2008/09 for this strategy will impede the ability of the state to pay an estimated \$1.2 million in grants to local law enforcement agencies to provide continuing education for licensed peace officers.

EXCEPTIONAL ITEMS REQUEST SCHEDULE – 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
------------------	---	---------------------------------	---

ITEM NAME: Oil Overcharge Settlement Funds
 ITEM PRIORITY: 8
 FUNDING FOR STRATEGY: 02-01-02 Oil Overcharge Settlement Funds

OBJECTS OF EXPENSE:	EXCP 2008	EXCP 2009
4000 Grants	\$5,933,399	\$0
TOTAL, OBJECTS OF EXPENSE	<u>\$5,933,399</u>	<u>\$0</u>
	=====	=====

METHOD OF FINANCING:	EXCP 2008	EXCP 2009
5005 GR Dedicated – Oil Overcharge Account	\$5,933,399	\$0
TOTAL, METHOD OF FINANCING	<u>\$5,933,399</u>	<u>\$0</u>
	=====	=====

FULL TIME EQUIVALENT POSITIONS: 0.0 0.0

DESCRIPTION / JUSTIFICATION:

The State Energy Conservation Office (SECO) was created to promote energy efficiency, 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 education in Texas school districts; significantly impacting renewable energy and sustainability technology transfer; expanding the Texas Energy Partnership; and, significantly increasing the number of state workers who telecommute. 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:

The Oil Overcharge Account is the primary funding source for SECO and the energy efficiency programs in the state. This reduction will inhibit and limit the office's ability to successfully promote and demonstrate energy efficiency technologies, provide continuing energy efficiency education and technical assistance, and advance cost-effective solutions to ever increasing energy costs. Oil Overcharge Funds are the result of petroleum overcharge litigation relating to the overpricing of crude oil or refined petroleum products during the 1973-1981 period of mandatory federal price controls. The court settlement resulting from this litigation imposed strict controls on how the funds could be utilized. The State Energy Conservation Office is required to annually submit a State Energy Plan to the U.S. Department of Energy (DOE) detailing programs and projects for use of these funds. Approval from DOE is required before any of the funds can be expended.

Section 2305.022, Texas Government Code, states that money in the account may be used only by the Governor and the Comptroller's office to implement and operate programs authorized in Chapter 2305. These programs are the: LoanSTAR Revolving Loan Program, State Energy Program, State Agencies Program, Alternative Fuels Program, Housing Partnership Program, Renewable Energy Demonstration Program, Local Government Energy Program, and the Small Hospitals Energy Management Program. A loss of an estimated \$5.9 million in Oil Overcharge settlement funds in fiscal 2008/09 will impede the ability of the state to fund various energy efficiency programs.

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE - 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
------------------	---	---------------------------------	--

ITEM NAME: Voter Registration

ALLOCATION TO STRATEGY: 01-01-01 Voter Registration

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
4000 Grants	\$300,000	\$300,000
TOTAL, OBJECTS OF EXPENSE	<u>\$300,000</u>	<u>\$300,000</u>
METHOD OF FINANCING:		
0001 General Revenue Fund	\$300,000	\$300,000
TOTAL, METHOD OF FINANCING	<u>\$300,000</u>	<u>\$300,000</u>
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE - 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
------------------	---	---------------------------------	--

ITEM NAME: Mixed Beverage Tax

ALLOCATION TO STRATEGY: 01-01-04 Mixed Beverage Tax

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
4000 Grants	\$23,476,863	\$24,021,768
TOTAL, OBJECTS OF EXPENSE	<u>\$23,476,863</u>	<u>\$24,021,768</u>
METHOD OF FINANCING:		
0001 General Revenue Fund	\$23,476,863	\$24,021,768
TOTAL, METHOD OF FINANCING	<u>\$23,476,863</u>	<u>\$24,021,768</u>
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE - 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
------------------	---	---------------------------------	--

ITEM NAME: Judgments and Settlements

ALLOCATION TO STRATEGY: 01-01-05 Judgments and Settlements

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
2009 Other Operating Expense	\$250,000	\$0
TOTAL, OBJECTS OF EXPENSE	<u>\$250,000</u>	<u>\$0</u>
METHOD OF FINANCING:		
0001 General Revenue Fund	\$250,000	\$0
TOTAL, METHOD OF FINANCING	<u>\$250,000</u>	<u>\$0</u>
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE - 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
------------------	---	---------------------------------	--

ITEM NAME: County Taxes - University Lands

ALLOCATION TO STRATEGY: 01-01-06 County Taxes - University Lands

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
4000 Grants	\$1,232,077	\$1,389,178
TOTAL, OBJECTS OF EXPENSE	<u>\$1,232,077</u>	<u>\$1,389,178</u>
METHOD OF FINANCING:		
0001 General Revenue Fund	\$1,232,077	\$1,389,178
TOTAL, METHOD OF FINANCING	<u>\$1,232,077</u>	<u>\$1,389,178</u>
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE - 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
------------------	---	---------------------------------	--

ITEM NAME: Unclaimed Property

ALLOCATION TO STRATEGY: 01-01-08 Unclaimed Property

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
2009 Other Operating Expense	\$9,081,797	\$9,849,030
TOTAL, OBJECTS OF EXPENSE	<u>\$9,081,797</u>	<u>\$9,849,030</u>
METHOD OF FINANCING:		
0001 General Revenue Fund	\$9,081,797	\$9,849,030
TOTAL, METHOD OF FINANCING	<u>\$9,081,797</u>	<u>\$9,849,030</u>
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE - 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
------------------	---	---------------------------------	--

ITEM NAME: Underage Tobacco Program

ALLOCATION TO STRATEGY: 01-01-09 Underage Tobacco Program

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
4000 Grants	\$200,000	\$200,000
TOTAL, OBJECTS OF EXPENSE	<u>\$200,000</u>	<u>\$200,000</u>
METHOD OF FINANCING:		
0001 General Revenue Fund	\$200,000	\$200,000
TOTAL, METHOD OF FINANCING	<u>\$200,000</u>	<u>\$200,000</u>
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE - 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
------------------	---	---------------------------------	--

ITEM NAME: Local Continuing Education Grants

ALLOCATION TO STRATEGY: 01-01-11 Local Continuing Education Grants

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
4000 Grants	\$600,000	\$600,000
TOTAL, OBJECTS OF EXPENSE	<u>\$600,000</u>	<u>\$600,000</u>
METHOD OF FINANCING:		
0116 GR Dedicated - Law Enforcement Officer Standards and Education Account	\$600,000	\$600,000
TOTAL, METHOD OF FINANCING	<u>\$600,000</u>	<u>\$600,000</u>
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE – 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
------------------	---	---------------------------------	---

ITEM NAME: Oil Overcharge Settlement Funds
 ALLOCATION TO STRATEGY: 02-01-02 Oil Overcharge Settlement Funds

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
4000 Grants	\$5,933,399	\$0
TOTAL, OBJECTS OF EXPENSE	\$5,933,399	\$0
METHOD OF FINANCING:		
5005 GR Dedicated – Oil Overcharge Account	\$5,933,399	\$0
TOTAL, METHOD OF FINANCING	\$5,933,399	\$0
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0

EXCEPTIONAL ITEMS 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
------------------	---	---------------------------------	--

GOAL: 01 Comptroller of Public Accounts

OBJECTIVE: 01 Comptroller of Public Accounts

STRATEGY: 01 Voter Registration

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
4000 Grants	\$300,000	\$300,000
TOTAL, OBJECTS OF EXPENSE	<u>\$300,000</u>	<u>\$300,000</u>

METHOD OF FINANCING:		
0001 General Revenue Fund	\$300,000	\$300,000
TOTAL, METHOD OF FINANCING	<u>\$300,000</u>	<u>\$300,000</u>

FULL TIME EQUIVALENT POSITIONS:	0.0	0.0
---------------------------------	-----	-----

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY: Voter Registration

EXCEPTIONAL ITEMS 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
------------------	---	---------------------------------	--

GOAL: 01 Comptroller of Public Accounts
 OBJECTIVE: 01 Comptroller of Public Accounts
 STRATEGY: 04 Reimbursement - Mixed Beverage Tax

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
4000 Grants	\$23,476,863	\$24,021,768
TOTAL, OBJECTS OF EXPENSE	<u>\$23,476,863</u>	<u>\$24,021,768</u>

METHOD OF FINANCING:		
0001 General Revenue Fund	\$23,476,863	\$24,021,768
TOTAL, METHOD OF FINANCING	<u>\$23,476,863</u>	<u>\$24,021,768</u>

FULL TIME EQUIVALENT POSITIONS:	0.0	0.0
---------------------------------	-----	-----

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY: Reimbursement - Mixed Beverage Tax

EXCEPTIONAL ITEMS 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: 05 Judgments and Settlements

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
2009 Other Operating Expense	\$250,000	\$0
TOTAL, OBJECTS OF EXPENSE	<u>\$250,000</u>	<u>\$0</u>

METHOD OF FINANCING:		
0001 General Revenue Fund	\$250,000	\$0
TOTAL, METHOD OF FINANCING	<u>\$250,000</u>	<u>\$0</u>

FULL TIME EQUIVALENT POSITIONS:	0.0	0.0
---------------------------------	-----	-----

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY: Judgments and Settlements

EXCEPTIONAL ITEMS 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
------------------	---	---------------------------------	--

GOAL: 01 Comptroller of Public Accounts

OBJECTIVE: 01 Comptroller of Public Accounts

STRATEGY: 06 County Taxes - University Lands

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
4000 Grants	\$1,232,077	\$1,389,178
TOTAL, OBJECTS OF EXPENSE	\$1,232,077	\$1,389,178

METHOD OF FINANCING:		
0001 General Revenue Fund	\$1,232,077	\$1,389,178
TOTAL, METHOD OF FINANCING	\$1,232,077	\$1,389,178

FULL TIME EQUIVALENT POSITIONS:	0.0	0.0
---------------------------------	-----	-----

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY: County Taxes - University Lands

EXCEPTIONAL ITEMS 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: 08 Unclaimed Property

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
2009 Other Operating Expense	\$9,081,797	\$9,849,030
TOTAL, OBJECTS OF EXPENSE	<u>\$9,081,797</u>	<u>\$9,849,030</u>

METHOD OF FINANCING:		
0001 General Revenue Fund	\$9,081,797	\$9,849,030
TOTAL, METHOD OF FINANCING	<u>\$9,081,797</u>	<u>\$9,849,030</u>

FULL TIME EQUIVALENT POSITIONS:	0.0	0.0
---------------------------------	-----	-----

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY: Unclaimed Property

EXCEPTIONAL ITEMS 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
------------------	---	---------------------------------	--

GOAL: 01 Comptroller of Public Accounts
 OBJECTIVE: 01 Comptroller of Public Accounts
 STRATEGY: 09 Underage Tobacco Program

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
4000 Grants	\$200,000	\$200,000
TOTAL, OBJECTS OF EXPENSE	<u>\$200,000</u>	<u>\$200,000</u>

METHOD OF FINANCING:		
0001 General Revenue Fund	\$200,000	\$200,000
TOTAL, METHOD OF FINANCING	<u>\$200,000</u>	<u>\$200,000</u>

FULL TIME EQUIVALENT POSITIONS:	0.0	0.0
---------------------------------	-----	-----

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY: Underage Tobacco Program

EXCEPTIONAL ITEMS 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
------------------	---	---------------------------------	--

GOAL: 01 Comptroller of Public Accounts

OBJECTIVE: 01 Comptroller of Public Accounts

STRATEGY: 11 Local Continuing Education Grants

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
4000 Grants	\$600,000	\$600,000
TOTAL, OBJECTS OF EXPENSE	<u>\$600,000</u>	<u>\$600,000</u>

METHOD OF FINANCING:		
0116 GR Dedicated - Law Enforcement Officer Standards and Education Account	\$600,000	\$600,000
TOTAL, METHOD OF FINANCING	<u>\$600,000</u>	<u>\$600,000</u>

FULL TIME EQUIVALENT POSITIONS:	0.0	0.0
---------------------------------	-----	-----

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY: Local Continuing Education Grants

EXCEPTIONAL ITEMS 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
------------------	---	---------------------------------	---

GOAL: 02 To develop and administer programs that promote energy efficiency

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

STRATEGY: 02 Oil Overcharge Settlement Funds

	EXCP 2008	EXCP 2009
OBJECTS OF EXPENSE:		
4000 Grants	\$5,933,399	\$0
TOTAL, OBJECTS OF EXPENSE	\$5,933,399	\$0
	=====	=====

METHOD OF FINANCING:

5005 GR Dedicated – Oil Overcharge Account	\$5,933,399	\$0
TOTAL, METHOD OF FINANCING	\$5,933,399	\$0
	=====	=====

FULL TIME EQUIVALENT POSITIONS:	0.0	0.0
---------------------------------	-----	-----

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY: Oil Overcharge Settlement Funds

CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

CATEGORY CODE / CATEGORY NAME

PROJECT NUMBER / NAME

OOE / TOF / MOF CODE

EST 2006 BUD 2007 BL 2008 BL 2009

5005 Acquisition of Information Resource Technologies

001 Advanced Tax Compliance

OBJECTS OF EXPENSE - CAPITAL

2009 Other Operating Expenses

\$1,614,188 \$0 \$0 \$0

5000 Capital Expenditures

637,009 0 0 0

CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 001

=====

\$2,251,197 \$0 \$0 \$0

SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 001

=====

\$2,251,197 \$0 \$0 \$0

=====

TYPE OF FINANCING - CAPITAL

CA 0001 General Revenue Fund

\$2,251,197 \$0 \$0 \$0

CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 001

=====

\$2,251,197 \$0 \$0 \$0

SUBTOTAL, TYPE OF FINANCING, PROJECT 001

=====

\$2,251,197 \$0 \$0 \$0

=====

CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

CATEGORY CODE / CATEGORY NAME PROJECT NUMBER / NAME OOE / TOF / MOF CODE	EST 2006	BUD 2007	BL 2008	BL 2009
Capital Subtotal, Category 5005	\$2,251,197	\$0	\$0	\$0
Informational Subtotal, Category 5005	0	0	0	0
TOTAL, CATEGORY 5005	\$2,251,197	\$0	\$0	\$0
=====				
AGENCY TOTAL - CAPITAL	\$2,251,197	\$0	\$0	\$0
AGENCY TOTAL - INFORMATIONAL	0	0	0	0
AGENCY TOTAL	\$2,251,197	\$0	\$0	\$0
=====				
METHOD OF FINANCING - CAPITAL				
0001 General Revenue Fund	\$2,251,197	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING - CAPITAL	\$2,251,197	\$0	\$0	\$0
=====				
TOTAL, METHOD OF FINANCING	\$2,251,197	\$0	\$0	\$0
=====				
TYPE OF FINANCING - CAPITAL				
CA Current Appropriations	\$2,251,197	\$0	\$0	\$0
TOTAL, TYPE OF FINANCING - CAPITAL	\$2,251,197	\$0	\$0	\$0
=====				
TOTAL, TYPE OF FINANCING	\$2,251,197	\$0	\$0	\$0
=====				

CAPITAL BUDGET ALLOCATION TO STRATEGIES (BASELINE)

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

CATEGORY CODE / NAME	PROJECT NUMBER / NAME	STRATEGY NAME	GOAL OBJECTIVE STRATEGY	EST 2006	BUD 2007	BL 2008	BL 2009
5005	Acquisition of Information Resource Technologies						
	001	Advanced Tax Compliance					
Capital	Advanced Tax Compliance		01-01-12	\$2,251,197	\$0	\$0	\$0
		TOTAL, PROJECT		<u>\$2,251,197</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
		TOTAL CAPITAL, ALL PROJECTS		\$2,251,197	\$0	\$0	\$0
		TOTAL INFORMATIONAL, ALL PROJECTS		0	0	0	0
		TOTAL, ALL PROJECTS		<u>\$2,251,197</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FEDERAL FUNDS SUPPORTING SCHEDULE – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

CFDA NUMBER / STRATEGY	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
00.000.000 Miscellaneous Claims					
01-01-02 Miscellaneous Claims – Federal Air Control Board Fund	\$793	\$0	\$0	\$0	\$0
01-01-02 Miscellaneous Claims – Federal Public Library Service Fund	1,224	0	0	0	0
01-01-02 Miscellaneous Claims – Community Affairs Federal Fund	76	0	0	0	0
01-01-02 Miscellaneous Claims – Federal Civil Defense and Disaster Relief Fund	0	9,576	0	0	0
01-01-02 Miscellaneous Claims – Workforce Commission Federal Account	27,422	88,552	0	0	0
TOTAL, ALL STRATEGIES	\$29,515	\$98,128	\$0	\$0	\$0
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	\$29,515	\$98,128	\$0	\$0	\$0
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
81.041.000 State Energy Conservation					
02-01-01 Promote and manage energy programs	\$533,880	\$597,670	\$597,670	\$957,915	\$957,915
TOTAL, ALL STRATEGIES	\$533,880	\$597,670	\$597,670	\$957,915	\$957,915
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	\$533,880	\$597,670	\$597,670	\$957,915	\$957,915
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
------------------	---

CFDA NUMBER / STRATEGY	EXP 2005	EST 2006	BUD 2007	BL 2008	BL 2009
81.092.000 Pantex – Environmental Restoration – AIP					
02-01-01 Promote and manage energy programs	\$176,285	\$183,898	\$183,898	\$217,459	\$217,459
TOTAL, ALL STRATEGIES	\$176,285	\$183,898	\$183,898	\$217,459	\$217,459
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	\$176,285	\$183,898	\$183,898	\$217,459	\$217,459
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	\$33,954	\$48,240	\$48,240	\$34,000	\$34,000
TOTAL, ALL STRATEGIES	\$33,954	\$48,240	\$48,240	\$34,000	\$34,000
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	\$33,954	\$48,240	\$48,240	\$34,000	\$34,000
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
 SUMMARY LISTING OF FEDERAL PROGRAM AMOUNTS					
00.000.000 Miscellaneous Claims	\$29,515	\$98,128	\$0	\$0	\$0
81.041.000 State Energy Conservation	533,880	597,670	597,670	957,915	957,915
81.092.000 Pantex – Environmental Restoration – AIP	176,285	183,898	183,898	217,459	217,459
81.106.000 Transport of Transuranic Wastes to the Waste Isolation Plant – WIPP	33,954	48,240	48,240	34,000	34,000
TOTAL, ALL STRATEGIES	\$773,634	\$927,936	\$829,808	\$1,209,374	\$1,209,374
TOTAL, ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	\$773,634	\$927,936	\$829,808	\$1,209,374	\$1,209,374
TOTAL, 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
------------------	---

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.

POTENTIAL LOSS OF FEDERAL FUNDS

The State Energy Program Grant (SEP) from the U.S. Department of Energy (DOE) described above requires a twenty 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.

ALLOCATION OF THE BIENNIAL TEN PERCENT REDUCTION SUPPORTING SCHEDULE – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

Biennial Application of Ten Percent Reduction

Code	Strategy Name	GR	GR Dedicated	Federal	Other	All Funds	FTE Reductions FY08	FY09	Revenue Impact	Requesting Restoration	Exceptional Item(s)
1-1-1	Voter Registration	\$600,000	\$0	\$0	\$0	\$600,000	0.0	0.0	N	Y	1
1-1-4	Reimbursement – Mixed Beverage	47,498,631	0	0	0	47,498,631	0.0	0.0	N	Y	1
1-1-5	Judgments and Settlements	250,000	0	0	0	250,000	0.0	0.0	N	Y	1
1-1-6	County Taxes – University Lands	2,621,255	0	0	0	2,621,255	0.0	0.0	N	Y	1
1-1-8	Unclaimed Property	18,930,827	0	0	0	18,930,827	0.0	0.0	N	Y	1
1-1-9	Underage Tobacco Program	400,000	0	0	0	400,000	0.0	0.0	N	Y	1
1-1-11	Local Continuing Education Grants	1,200,000	0	0	0	1,200,000	0.0	0.0	N	Y	1
2-1-2	Oil Overcharge Settlement Funds	0	5,933,399	0	0	5,933,399	0.0	0.0	N	Y	1
AGENCY BIENNIAL TOTAL		\$71,500,713	\$5,933,399	0	0	\$77,434,112	0.0	0.0			
AGENCY BIENNIAL TOTAL (GR + GR-D)		=====									
		\$77,434,112									
		=====									

EXPLANATION OF IMPACT TO PROGRAMS AND REVENUE COLLECTIONS

1-1-1 Voter Registration

Expenditures in this strategy are driven by claims made by counties for voter registration related expenses. A loss of funding in this strategy in fiscal 2008/09 will impede the ability of the state to pay an estimated \$600,000 in voter registration disbursements to counties.

1-1-4 Reimbursement – Mixed Beverage

Expenditures in this strategy are driven by receipts collected within the counties or incorporated municipalities. A loss of funding in this strategy in fiscal 2008/09 will impede the ability of the state to pay an estimated \$47.5 million in county mixed beverage reimbursements.

1-1-5 Judgments and Settlements

Expenditures in this strategy are driven by settlements and judgments for claims against state agencies. A loss of funding in this strategy in fiscal 2008/09 will impede the ability of the state to pay an estimated \$250,000 in settlements and judgments.

ALLOCATION OF THE BIENNIAL TEN PERCENT REDUCTION SUPPORTING SCHEDULE – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
------------------	---

1-1-6 County Taxes – University Lands

Expenditures in this strategy are driven by tax payments to counties. A loss of funding in this strategy in fiscal 2008/09 will impede the ability of the state to pay an estimated \$2.6 million in taxes to counties that have endowment lands set aside for the University of Texas.

1-1-8 Unclaimed Property

Expenditures in this strategy are driven by requests from the public. There has been a significant growth in valid claims over the past several years and the trend is expected to continue. A loss of funding in this strategy in fiscal 2008/09 will impede the ability of the state to pay an estimated \$18.9 million in unclaimed property claims.

1-1-9 Underage Tobacco Program

The Texas Department of Health and Southwest Texas State University are major contract providers for this strategy. If contract rates increase, grant payments to local law enforcement agencies will decrease proportionately. A loss of funding in 2008/09 for this strategy will impede the ability of the state to pay an estimated \$400,000 to local law enforcement agencies to reduce minor access to and consumption of tobacco products.

1-1-11 Local Continuing Education Grants

Expenditures in this strategy are driven by grants to local law enforcement agencies. A loss of funding in 2008/09 for this strategy will impede the ability of the state to pay an estimated \$1.2 million in grants to local law enforcement agencies to provide continuing education for licensed peace officers.

2-1-2 Oil Overcharge Settlement Funds

The Oil Overcharge Account is the primary funding source for SECO and the energy efficiency programs in the state. This reduction will inhibit and limit the office's ability to successfully promote and demonstrate energy efficiency technologies, provide continuing energy efficiency education and technical assistance, and advance cost-effective solutions to ever increasing energy costs. Oil Overcharge Funds are the result of petroleum overcharge litigation relating to the overpricing of crude oil or refined petroleum products during the 1973-1981 period of mandatory federal price controls. The court settlement resulting from this litigation imposed strict controls on how the funds could be utilized. The State Energy Conservation Office is required to annually submit a State Energy Plan to the U.S. Department of Energy (DOE) detailing programs and projects for use of these funds. Approval from DOE is required before any of the funds can be expended.

Section 2305.022, Texas Government Code, states that money in the account may be used only by the Governor and the Comptroller's office to implement and operate programs authorized in Chapter 2305. These programs are the: LoanSTAR Revolving Loan Program, State Energy Program, State Agencies Program, Alternative Fuels Program, Housing Partnership Program, Renewable Energy Demonstration Program, Local Government Energy Program, and the Small Hospitals Energy Management Program. A loss of an estimated \$5.9 million in Oil Overcharge settlement funds in fiscal 2008/09 will impede the ability of the state to fund various energy efficiency programs.