



Glenn Hegar Texas Comptroller of Public Accounts

# Legislative Appropriations Request

**FISCAL YEARS 2020 - 2021**  
September 1, 2019 - August 31, 2021

Submitted to the Office of the Governor, Budget Division  
and the Legislative Budget Board



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# LEGISLATIVE APPROPRIATIONS REQUEST

Submitted to the Office of the Governor, Budget Division  
and the Legislative Budget Board



Fiscal Years 2020 - 2021  
September 1, 2019 - August 31, 2021

*Shari L. Curtis*

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Manager, Budget & Internal Accounting

*[Signature]*

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Chief Deputy Comptroller (Chief Clerk)

*Glenn Hegar*

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Glenn Hegar, Texas Comptroller of Public Accounts

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

ADMINISTRATOR'S STATEMENT -----	1
ORGANIZATIONAL CHART -----	3
OVERVIEW OF AGENCY FUNCTIONS -----	5
<b>SUMMARY OF BUDGET</b>	
A. Budget Overview -----	9
B. Summary of Base Request by Strategy -----	10
C. Summary of Base Request by Method of Finance -----	12
D. Summary of Base Request by Object of Expense -----	16
E. Summary of Base Request Objective Outcomes -----	17
F. Summary of Total Request by Strategy -----	19
G. Summary of Total Request Objective Outcomes -----	21
<b>STRATEGY REQUEST</b>	
A. 01-01-01 Ongoing Audit Activities -----	23
B. 01-02-01 Tax Laws Compliance -----	25
C. 01-03-01 Taxpayer Information -----	27
D. 01-04-01 Tax Hearings -----	29
E. 02-01-01 Accounting/Reporting -----	31
F. 02-01-02 CAPPs -----	33
G. 02-02-01 Property Tax Program -----	35
H. 02-03-01 Treasury Operations -----	37
I. 02-04-01 Procurement and Support Services -----	39
J. 03-01-01 Revenue and Tax Processing -----	42
PROGRAM-LEVEL REQUEST -----	45
RIDER APPROPRIATIONS AND UNEXPENDED BALANCES REQUEST -----	48
RIDER REVISIONS AND ADDITIONS REQUEST -----	53
<b>CAPITAL BUDGET</b>	
A. Capital Budget Project Schedule -----	59
B. Capital Budget Project Information -----	64
C. Capital Budget Allocation to Strategies -----	66
D. Capital Budget Project Schedule: Object of Expense and Method of Financing by Strategy -----	68
<b>SUPPORTING SCHEDULES</b>	
A. Historically Underutilized Business Supporting Schedule -----	75
B. Ten Percent Biennial Base Reduction Options Schedule -----	77
INDIRECT ADMINISTRATIVE AND SUPPORT COSTS -----	82

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

**SUMMARY OF REQUEST**

A. Budget Overview .....	95
B. Summary of Base Request by Strategy .....	96
C. Summary of Base Request by Method of Finance .....	99
D. Summary of Base Request by Object of Expense .....	107
E. Summary of Base Request Objective Outcomes .....	108
F. Summary of Exceptional Items Request .....	109
G. Summary of Total Request by Strategy .....	110
H. Summary of Total Request Objective Outcomes .....	112

**STRATEGY REQUEST**

A. 01-01-01 Miscellaneous Claims .....	113
B. 01-01-02 Reimbursement - Beverage Tax .....	115
C. 01-01-03 Judgments and Settlements .....	116
D. 01-01-04 County Taxes - University Lands .....	117
E. 01-01-05 Lateral Road Fund Districts .....	118
F. 01-01-06 Unclaimed Property .....	119
G. 01-01-07 Law Enforcement Education Funds .....	120
H. 01-01-08 Advanced Tax Compliance .....	121
I. 01-01-09 Subsequent CVC Claims .....	122
J. 01-01-10 Gross Weight/Axle Fee Distribution .....	123
K. 01-01-11 Habitat Protection Fund .....	124
L. 01-01-13 Disabled Veteran Assist Payments .....	125
M. 02-01-01 Energy Office .....	126
N. 02-01-02 Oil Overcharge Settlement Funds .....	128
O. 02-01-03 Federal Funds .....	129

INFORMATIONAL LISTING OF FUNDS APPROPRIATED FOR SOCIAL SECURITY CONTRIBUTIONS AND BENEFIT REPLACEMENT PAY .....	131
---	-----

RIDER REVISIONS AND ADDITIONS REQUEST .....	132
---	-----

**EXCEPTIONAL ITEMS**

A. Exceptional Items Request Schedule .....	136
B. Exceptional Items Strategy Allocation Schedule .....	137
C. Exceptional Items Strategy Request .....	138

**SUPPORTING SCHEDULES**

A. Federal Funds Supporting Schedule .....	139
B. Federal Funds Tracking Schedule .....	142
C. Estimated Total of All Funds Outside the General Appropriations Act Bill Pattern Schedule .....	146
D. Ten Percent Biennial Base Reduction Options Schedule .....	148

# COMPTROLLER OF PUBLIC ACCOUNTS ADMINISTRATOR'S STATEMENT

## **Introduction**

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

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

## **LEGISLATIVE APPROPRIATIONS REQUEST FOR FISCAL 2020-21**

As directed by the state's leadership, the Comptroller's office is submitting a baseline funding request of \$635.6 million for the fiscal 2020-21 biennium. This baseline budget complies with the approved funding provided by the Legislative Budget Board and will enable the agency to:

- Attract and retain highly experienced professional staff in the tax, financial and technology areas and maintain an employment cap of 2,932.3 full time equivalents, while continuing to provide excellent customer service.
- Support the agency's goal of improving voluntary compliance by conducting 31,000 audits and verifications and issuing permits for non-permitted taxpayers.
- Maintain a public presence throughout the state, both for tax collections and taxpayer service purposes. Enforcement collectors will close an average of 290 delinquent accounts each month and the division will collect \$1.97 billion in delinquent taxes over the biennium.
- Disseminate accurate and timely tax information and interpret tax policy in order to promote taxpayer compliance. At this level of funding, Tax Assistance professionals will answer more than 1.1 million telephone calls over the biennium.
- Process 12.2 million tax returns and deposit more than 8.9 million payments over the biennium.
- Oversee an average of more than \$1.3 billion in securities and assets daily.
- Return unclaimed property from uncashed checks, forgotten bank accounts, security deposits and utility refunds.
- Manage a statewide procurement system that ensures the state receives quality, cost-effective goods and services and maximizes competition, while facilitating business opportunities for Historically Underutilized Businesses.

- Continue deployment of the Centralized Accounting and Payroll/Personnel System (CAPPS). At the beginning of the 2020-21 biennium, there will be 98 agencies using CAPPS, with another 36 unique agencies scheduled to implement CAPPS during the biennium.

## **Renovations and Deferred Maintenance Needs for Lyndon B. Johnson Building**

The Comptroller's office asked the Texas Facilities Commission (TFC) to include funding in its 2020-21 *Legislative Appropriations Request* for the renovation of three additional floors of the Lyndon B. Johnson Building (LBJ). If approved, renovation of two-thirds of the floors in the LBJ building would be completed by the end of next biennium.

The Comptroller's office is committed to improving the health and safety of staff housed in the LBJ Building and also requested that TFC include sufficient funding in its LAR to address continuing deferred maintenance needs in the LBJ Building.

## **Exceptional Items Request**

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

## **Ten Percent Reduction**

A 10 percent reduction in General Revenue funding would have a severe impact on agency operations and performance by reducing the biennial budget by more than \$60.3 million and could result in the loss of an estimated \$564.9 million in projected tax revenue over the 2020-21 biennium.

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

- Service Reductions (FTEs - Hiring Freeze); and
- Service Reductions (Other)

Salaries comprise over 61 percent of the agency's annual budget. A 10 percent reduction would force the agency to decrease its workforce through attrition from 2,932.3 to 2,638.3 full time equivalents (FTEs), or 294 FTEs. These service reductions would create serious workload challenges for the agency's tax assessment, collection and information technology (IT) areas of the agency.

A loss of 86 FTEs in the Audit area would severely impact the agency's ability to conduct tax due assessments. Audit completions would decline by 4,650 audits, resulting in a loss of an estimated \$329.3 million in projected tax revenue over the 2020-21 biennium. With reduced staffing, audit coverage is projected to drop from approximately 0.60 percent to 0.55 percent. Reduced audit activity eventually results in decreased levels of voluntary taxpayer compliance. A reduction in staff would also impact the agency's ability to carry out current and future legislative mandates.

The loss of 51 FTEs in Enforcement would impact delinquent tax collections and result in the loss of over \$235.6 million in potential tax revenue over the biennium. With the economy



## COMPTROLLER OF PUBLIC ACCOUNTS ADMINISTRATOR'S STATEMENT

improving and the number of sales and franchise taxpayers trending up and the collection tax base increasing, reductions in staff and the associated revenue losses would further burden state and local budgets. The reduction would result in delinquent cases aging longer, increasing the time required to close a delinquent account by 13 days. The time available for collection efforts would be reduced and the number of cases closed per collector would decrease by 37.

A loss of 46 FTEs in the Revenue Administration area would impede the timely processing of all tax payments within three days of receipt (as required by statute), resulting in a loss of interest to the state. The time required to generate taxpayer refunds would increase from 9 to 14 days, resulting in an increase in credit interest paid by the state. In addition, the time it takes to return allocations to local jurisdictions would increase from 20 to 27 days in fiscal 2020 and 21 to 28 days in fiscal 2021 in order to reflect the additional two weeks required to process all sales tax return data and money for each monthly allocation.

In other areas, a reduction of 15 FTEs in Tax Policy would affect the agency's ability to provide accurate and timely tax information to taxpayers, legislators and state agencies. A reduction of 11 FTEs in Property Tax would impede the agency's ability to conduct the mandated school district Property Value Study (PVS) to determine the level of property tax wealth in each school district for state funding purposes. A loss of staff would result in reducing the number of properties included in the PVS from 115,000 to approximately 95,000. Fewer samples in the study could lead to less accurate value findings resulting from more variability, which could create an increased cost for funding public education. A loss of 5 FTEs in Treasury Operations would result in delays in processing state funds and impact investment income earnings. With an average daily deposit of \$600 million, a delay of only one day would cost the state millions in lost interest over the biennium. A loss of 23 staff in Fiscal Management could compromise the timeliness and accuracy of the *Comprehensive Annual Financial Report* and the *Annual Cash Report* and impact support of the state's financial systems, while a loss of 9 FTEs in Statewide Procurement could hinder the state's contracting oversight.

Other areas targeted for reduction would include travel, contract programming and systems support and other operating expenses. The agency relies heavily on contract programming support staff to maintain a myriad of statewide tax and financial systems and any reductions in these expenditures would have a severe impact on agency operations.

Substantial budget reductions would have a significant negative impact on information systems affecting the entire state. First, ongoing daily IT operations would be affected by the reduction of key staff responsible for software and hardware patches, fixes and upgrades to technology. The risk of not being able to implement these maintenance items in a timely manner would increase the probability of system failures and security related incidents for critical statewide business applications such as tax, accounting, payroll, treasury and procurement.

Second, the loss of programmers, testers, database administrators and system designers would force the delay or cancellation of technology projects focused on improving the reliability and efficiency of Comptroller managed technology solutions that are relied upon to routinely process billions in state funds. Finally, a loss of staff in IT would have a significant impact on the agency's ability to implement future statutory changes enacted by the Legislature in a timely manner. These changes often require significant programming hours as well as updates to the agency's tax and financial systems.

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

As the chief accountant for the state, the Comptroller's office serves as the trustee for various statewide functions and obligations. Funds are appropriated to the Comptroller's Fiscal Programs for the payment of these statewide obligations, including, but not limited to, the payments of claims against state agencies, county mixed beverage reimbursements, unclaimed property claims and oversight of oil overcharge settlement funds.

### ***Exceptional Items Request***

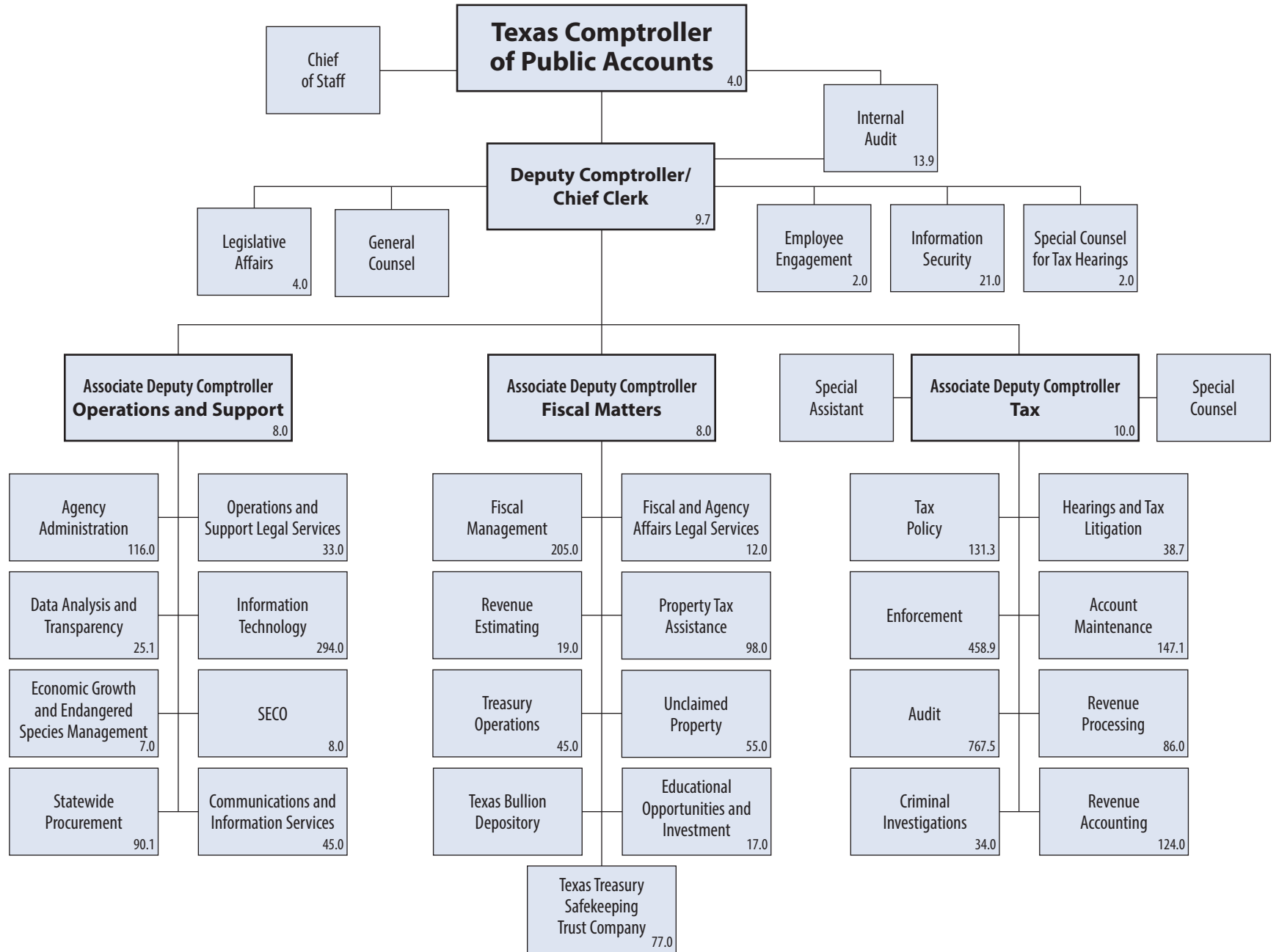
The Comptroller's office is requesting one exceptional item for the fiscal 2020–21 biennium totaling \$47.4 million in mixed beverage tax reimbursements to counties above the baseline budget approved by the Legislative Budget Board (LBB). In order to meet its fiduciary responsibilities, the Comptroller's office is mandated by law to pay these obligations.

### ***Ten Percent Reduction***

A 10 percent reduction in funding would reduce the states' ability to pay its obligations by an estimated \$113.7 million in fiscal 2020–21. Collectively, the Unclaimed Property and Mixed Beverage Tax Reimbursement programs make up the majority of the funds appropriated, rendering other strategies immaterial by comparison. For this reason, the 10 percent reduction in General Revenue would be made in these areas. It should be noted that the LBB has excluded the State Energy Conservation Office and the Crime Victim Compensation Claims from the 10 percent reduction schedule.



# Agency Organizational Chart



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## COMPTROLLER OF PUBLIC ACCOUNTS OVERVIEW OF AGENCY FUNCTIONS

The Comptroller's office is comprised of three primary areas that serve virtually every citizen in the state: **Tax, Fiscal Matters and Operations and Support.**

As Texas' chief tax collector, the Comptroller's **Tax** area is responsible for overseeing the tax collection and revenue processing duties of the agency. These functions are performed by the following divisions:

- **Account Maintenance** issues tax permits, decals and cigarette stamps, maintains taxpayer accounts, processes applications and account set-ups, coordinates the filing of all electronic reports submitted by taxpayers and handles advanced collection activities on delinquent crude oil and natural gas accounts.
- **Audit** reviews taxpayer records to determine compliance with state tax laws and educates taxpayers about tax requirements. Its goal is to enhance taxpayer compliance and maximize tax collections.
- **Criminal Investigations** investigates criminal violations involving state tax funds as defined by the Texas Tax Code, the Texas Penal Code and other statutes. The numerous state taxes and funds administered by the Comptroller's office present Criminal Investigations with a wide area of jurisdiction. The most common criminal cases include general sales and use tax violations, cigarette and tobacco tax violations, evasion of motor vehicle taxes by falsification of motor vehicle title applications and/or failure to transfer titles on motor vehicle sales and motor fuels tax violations.
- **Enforcement** manages and tracks delinquent taxpayer accounts for collection and provides taxpayer service. Tax Compliance Officers investigate complaints on business activity, conduct canvassing to validate permit and tax collection compliance, initiate outreach to local municipalities and provide tax seminars to promote understanding of the state and local tax laws and enhance compliance.
- **Hearings and Tax Litigation** reviews contested tax assessments and refund denials, seeks to reach agreed resolution of contested cases and represents the agency in oral or written submission hearings at the State Office of Administrative Hearings. Tax Litigation attorneys serve as the Comptroller's liaison to the Office of the Attorney General and provide legal counsel in tax suits brought by or against the agency. Independent audit reviewers provide a means by which taxpayers may obtain an informal review conference to seek to resolve disputed audit issues without resorting to the contested case process.
- **Revenue Accounting** distributes local option taxes to more than 1,700 local jurisdictions that receive a local sales and use or mixed beverage tax allocation. The area also files and releases tax liens, disburses taxpayer refunds and manages sales tax priority accounts and prepayments.
- **Revenue Processing** collects and processes state revenue. In fiscal 2017, approximately 5.5 million tax returns and 4.1 million electronic payments and checks, totaling approximately \$62.1 billion, were processed.
- **Tax Policy** interprets tax policy and provides timely tax information to taxpayers, tax professionals, state officials, Texas citizens and agency personnel. Specialists in tax policy implement changes to the tax laws, develop rules and bulletins to help taxpayers understand and comply with those laws, assist taxpayers and make tax information available in a variety of ways to promote voluntary compliance. Tax specialists also provide taxability and account assistance to the public through dedicated toll-free telephone lines.

As the chief financial officer, treasurer and revenue estimator, the Comptroller's **Fiscal Matters** area is responsible for management of the state's fiscal affairs through the following divisions:

- **Educational Opportunities and Investments** manages the state's Texas Guaranteed Tuition Plan; the LoneStar 529 College Savings Plan; the Texas College Savings Plan; the Texas Tuition Promise Fund; the Texas Match the Promise Foundation; and the Texas Achieving a Better Life Experience Program.
- The **Fiscal and Agency Affairs Legal Services** area provides legal advice on agency issues including fiscal policy related to audit, enforcement, local government, information security, state bond issues, banking and security issues and unclaimed property. Fiscal attorneys also provide significant support during the legislative process by drafting and monitoring legislation, researching issues and acting as resources on a variety of bills.
- **Fiscal Management** audits and processes vouchers, monitors the financial status of state agencies and analyzes each General Appropriations Act to determine if the funds appropriated are within the amount of revenue certified to be available. Fiscal Management administers seven statewide financial systems, including the Uniform Statewide Accounting System (USAS), the Uniform Statewide Payroll System (USPS), the Centralized Accounting and Payroll/Personnel System (CAPPS), the Human Resources Information System (HRIS), the Standardized Payroll/Personnel Reporting System (SPRS), the Texas Identification Number System (TINS) and the State Property Accounting System (SPA). These statewide systems monitor and account for the state's revenues, expenditures and cash flow, generate payments and provide data used to forecast future revenues for the state budgetary process. CAPPS was developed to further financial and reporting uniformity and create a single set of real-time books for the general ledger, accounts payable, accounts receivable, budgeting, inventory, asset management, payroll, projects, grants, human resources and procurement activities of state agencies and institutions of higher education and allow for the replacement of USAS, USPS and a multitude of other systems managed directly by state agencies.
- **Property Tax Assistance** prepares the annual Property Value Study, which estimates the taxable value of all property in the state's school districts to determine funding allocations. Field appraisers inspect properties, verify the condition and description of property that sells, obtain warranty deed information from county clerks and collect sales data from multiple listing services, real estate brokers and fee appraisers. Staff also conducts reviews of appraisal districts as part of the Methods and Assistance Program review process.
- The **Revenue Estimating** area monitors and reports on the condition of the Texas economy, assists Fiscal Management and Treasury with projecting the state's cash flow position and produces fiscal analyses of legislation, administrative rules and other proposals affecting state revenue. Revenue Estimating submits the *Biennial Revenue Estimate* to the Legislature in January of every odd-numbered year. Following each regular legislative session, Revenue Estimating reviews the appropriations made, as well as all other legislation affecting revenues and expenditures, to produce a post-session *Certification Revenue Estimate*.
- The **Texas Bullion Depository (Depository)**, which was established in 2015 by the Texas Legislature, is the nation's first state-administered depository for precious metals. The Depository is designed to increase security and stability and ensure oversight and accountability to taxpayers.
- The **Texas Treasury Safekeeping Trust Company (TTSTC)** is a special-purpose trust company that manages, safeguards and invests public funds and securities belonging to the state of Texas, its agencies and local political subdivisions of the state. TTSTC's status as a special-purpose trust company provides the Comptroller's office direct access to services provided by the Federal Reserve System and enables the Comptroller to achieve the highest return at the lowest cost to the state.

## COMPTROLLER OF PUBLIC ACCOUNTS OVERVIEW OF AGENCY FUNCTIONS

- The **Treasury Operations** area, which includes Treasury Accounting, Cash and Securities Management, Public Finance and Banking and Electronic Processing, oversees the cash management functions of the state. Responsibilities include forecasting, reconciling and depositing the state's revenues, monitoring its cash flow and making recommendations regarding the issuance of Tax and Revenue Anticipation Notes. Money and information move in and out of the Treasury through a vast network of electronic channels. Treasury Operations monitors depository relationships with approved state depositories and processes annual deposits totaling more than \$157.7 billion. In conjunction with the Revenue Estimating and Fiscal Management areas, the Treasury coordinates the sale of the state's short-term securities, known as Tax and Revenue Anticipation Notes (TRAN). Texas' TRANs have received the highest possible rating from each rating agency.
- **Unclaimed Property** administers the Texas Unclaimed Property Program. Businesses, financial institutions and government entities remit property that is presumed abandoned to the Comptroller's office. Various outreach efforts are conducted to return cash and other property to the rightful owners.

The Comptroller's **Operations and Support** area is responsible for various administrative functions and special programs managed by the agency.

- **Agency Administration** supports the day-to-day operations and needs of the agency. Administrative services provided include agency budgeting, internal accounting, business planning, contract administration, training, copying, human resources, purchasing, facilities management, document processing, records management and other support services.
- **Communications and Information Services** is the agency's direct link with the news media. Services include news releases, public service announcements, graphics and reports. The area also organizes media tours, news events and press conferences and seeks to broaden public access and awareness of information from the Comptroller's office. The area also provides clear and accurate information to state officials, educators, students, business leaders and the general public via the design, development and maintenance of agency websites.
- The **Data Analysis and Transparency** area provides economic development and technical assistance to local governments, chambers of commerce, economic development entities and the public on a wide range of subjects.
- The **Economic Growth and Endangered Species Management** area presides over the legislatively created Interagency Task Force on Economic Growth and Endangered Species and assists local communities and governments with maintaining continued economic growth while responding to Endangered Species Act (ESA) actions. The area reviews, analyzes and comments on ESA rules, policies and guidelines that have the potential to impact the economy of Texas; manages the Texas Conservation Plan for the Dunes Sagebrush Lizard; and administers a species research fund to gather additional data on species under review for potential ESA listing.
- **Information Technology** administers the agency's computer infrastructure, including mainframe resources, network systems, operating systems, software applications and databases. The area provides new and improved technologies that reliably allow its customers access to more online services and information at a lower cost. The area also develops and maintains major agency and statewide projects. The area works closely with Information Security to create an environment of 360-degree security awareness for the agency.

- The **Operations and Support Legal Services** area provides advice and guidance throughout all stages of the procurement process, serves as the primary resource for public information issues, handles records management and records retention compliance, provides legal assistance on employment and ethics issues and renders guidance on grievances and disciplinary actions.
- The **State Energy Conservation Office** administers and delivers a variety of energy and water efficiency programs that significantly impact energy cost and consumption in the institutional, industrial, transportation and residential sectors. Beneficiaries of these services include state agencies, public schools, city and county governments, institutions of higher education, private industries, electric and gas utilities and residential energy consumers.
- The **Statewide Procurement** area awards and manages hundreds of statewide contracts on behalf of more than 200 state agencies and almost 1,600 cooperative purchasing members. With a massive marketplace and billions of dollars in purchasing power, Texas offers abundant opportunities for vendors, including minority-, women- and service disabled veteran-owned businesses. The area manages a variety of purchasing operations and services, ranging from administering the Centralized Master Bidders List to processing bid invitations, tabulations and awards for all statewide term, Texas Multiple Award Schedules, or TXMAS, and open market contracts. Statewide Procurement optimizes the use of taxpayer dollars by identifying savings opportunities, establishing enterprise contracts for commonly purchased goods and services and monitoring vendor performance for long-term cost savings, especially for high-volume, high-dollar commodities and services. Other functions performed by the area include oversight of training and certification for state purchasers and contract managers, fleet management policy and state mail operations.

The following agency functions report directly to the Comptroller and Deputy Comptroller:

- The **Employee Engagement** area develops and coordinates wellness, mentoring and other initiatives designed to promote and improve the overall work experience within the agency.
- The **General Counsel** provides representation and counsel on all legal matters impacting the agency.
- **Internal Audit**, by independently and objectively evaluating agency programs and recommending improvements, plays a key role in ensuring the reliability, effectiveness, integrity and efficiency of financial and operational information, safeguarding assets and complying with laws, regulations and contracts. Various types of audits are conducted, including financial, information system, economy and efficiency, compliance and effectiveness.
- **Information Security** safeguards the confidentiality, integrity and availability of agency processes, information and information systems. Through risk management analyses, Information Security strives to ensure the agency's mission-critical functions, strategic plans and supporting technologies are protected against disruption, abuse, breaches of confidentiality and loss of integrity.
- **Legislative Affairs** provides a variety of information services to Texas taxpayers, members of the Legislature, local government officials and business and civic leaders. The group serves as the principal point of contact for legislators and legislative staff.
- The **Special Counsel for Tax Hearings** answers questions from the public about general procedures and advises the status of a case with respect to the issuance of a decision or order.



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## BUDGET OVERVIEW

Agency Code: 304                      Agency Name: Comptroller of Public Accounts											
FUND	GENERAL REVENUE		GR DEDICATED		FEDERAL		OTHER		ALL FUNDS		EXCP FUNDS
	2018-19	2020-21	2018-19	2020-21	2018-19	2020-21	2018-19	2020-21	2018-19	2020-21	2020-21
<b>Goal 1: To Improve Voluntary Compliance with Tax Laws</b>											
1-1-1 Audit	\$201,339,495	\$205,170,350	\$0	\$0	\$0	\$0	\$1,330,589	\$48,880	\$202,670,084	\$205,219,230	\$0
1-2-1 Compliance	\$85,711,854	\$87,728,534	\$17,000	\$0	\$0	\$0	\$11,914	\$22,612	\$85,740,768	\$87,751,146	\$0
1-3-1 Tax Information	\$36,308,585	\$36,501,556	\$0	\$0	\$0	\$0	\$5,032	\$9,552	\$36,313,617	\$36,511,108	\$0
1-4-1 Tax Hearings	\$20,939,518	\$20,953,478	\$0	\$0	\$0	\$0	\$3,734	\$4,222	\$20,943,252	\$20,957,700	\$0
<b>TOTAL, GOAL 01</b>	<b>\$344,299,452</b>	<b>\$350,353,918</b>	<b>\$17,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,351,269</b>	<b>\$85,266</b>	<b>\$345,667,721</b>	<b>\$350,439,184</b>	<b>\$0</b>
<b>Goal 2: To Efficiently Manage the State's Fiscal Affairs</b>											
2-1-1 Accounting	\$56,385,781	\$56,899,234	\$0	\$0	\$0	\$0	\$257,772	\$284,752	\$56,643,553	\$57,183,986	\$0
2-1-2 CAPPs	\$68,160,396	\$68,168,050	\$0	\$0	\$0	\$0	\$32,435,427	\$28,661,580	\$100,595,823	\$96,829,630	\$0
2-2-1 Property Tax	\$26,429,467	\$22,707,862	\$0	\$0	\$0	\$0	\$202,808	\$205,330	\$26,632,275	\$22,913,192	\$0
2-3-1 Treasury	\$10,849,787	\$10,884,016	\$0	\$0	\$0	\$0	\$31,570	\$22,982	\$10,881,357	\$10,906,998	\$0
2-4-1 Procurement	\$9,432,280	\$9,620,486	\$0	\$0	\$0	\$0	\$3,225,820	\$3,225,820	\$12,658,100	\$12,846,306	\$0
<b>TOTAL, GOAL 02</b>	<b>\$171,257,711</b>	<b>\$168,279,648</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36,153,397</b>	<b>\$32,400,464</b>	<b>\$207,411,108</b>	<b>\$200,680,112</b>	<b>\$0</b>
<b>Goal 3: Manage the Receipt and Disbursement of State Revenue</b>											
3-1-1 Processing	\$87,527,841	\$84,451,438	\$0	\$0	\$0	\$0	\$11,418	\$21,670	\$87,539,259	\$84,473,108	\$0
<b>TOTAL, GOAL 03</b>	<b>\$87,527,841</b>	<b>\$84,451,438</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,418</b>	<b>\$21,670</b>	<b>\$87,539,259</b>	<b>\$84,473,108</b>	<b>\$0</b>
<b>TOTAL, AGENCY</b>	<b>\$603,085,004</b>	<b>\$603,085,004</b>	<b>\$17,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$37,516,084</b>	<b>\$32,507,400</b>	<b>\$640,618,088</b>	<b>\$635,592,404</b>	<b>\$0</b>
<b>TOTAL, FTES</b>									2,932.3	2,932.3	0.0



## SUMMARY OF BASE REQUEST BY STRATEGY

Agency Code: 304	Agency Name: Comptroller of Public Accounts					
CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2017	EST 2018	BUD 2019	REQ 2020	REQ 2021
01	To improve voluntary compliance with tax laws					
01	Increase accuracy/number of audits and improve assessments from audits					
01	01 Maintain an ongoing program of audit and verification activities	\$90,875,571	\$99,601,355	\$103,068,729	\$102,609,615	\$102,609,615
02	Achieve average account closure rates, ratios and turnaround times					
01	01 Improve compliance with tax laws through contact and collection program	40,199,877	42,129,595	43,611,173	43,875,573	43,875,573
03	Improve taxpayer ratings of accuracy and speed of information disseminated					
01	01 Provide information to taxpayers, government officials and the public	16,713,640	18,169,739	18,143,878	18,255,554	18,255,554
04	Provide fair and timely hearings and position letters					
01	01 Provide tax hearings; represent the agency; provide legal counsel	10,085,916	10,502,885	10,440,367	10,478,850	10,478,850
<b>TOTAL, GOAL 01</b>		<b>\$157,875,004</b>	<b>\$170,403,574</b>	<b>\$175,264,147</b>	<b>\$175,219,592</b>	<b>\$175,219,592</b>
02	To efficiently manage the state's fiscal affairs					
01	Maintain state's accounting system; certify general appropriations act					
01	01 Project receipts/disbursements; complete accounting and reporting	\$25,966,547	\$28,224,053	\$28,419,500	\$28,591,993	\$28,591,993
02	02 Implement a statewide enterprise resource planning system	44,729,237	49,057,634	51,538,189	48,414,815	48,414,815
02	Ensure the effectiveness of the property value study					
01	01 Conduct property value study; provide assistance; review methods	9,882,426	13,341,865	13,290,410	11,456,596	11,456,596
03	Maximize state revenue					
01	01 Ensure that the state's assets, cash receipts and warrants are secured	5,100,932	5,462,719	5,418,638	5,453,499	5,453,499
04	Manage a procurement system; maximize competition; provide support services					
01	01 Provide statewide procurement and support services	5,215,899	6,048,782	6,609,318	6,423,153	6,423,153
<b>TOTAL, GOAL 02</b>		<b>\$90,895,041</b>	<b>\$102,135,053</b>	<b>\$105,276,055</b>	<b>\$100,340,056</b>	<b>\$100,340,056</b>

## SUMMARY OF BASE REQUEST BY STRATEGY

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2017	EST 2018	BUD 2019	REQ 2020	REQ 2021
03	To expeditiously manage the receipt and disbursement of state revenue					
01	Generate taxpayer refunds; return tax allocations; maintain turnaround					
01	Improve tax/voucher data processing, tax collection and disbursements	\$38,994,059	\$45,556,087	\$41,983,172	\$42,236,554	\$42,236,554
TOTAL, GOAL 03		\$38,994,059	\$45,556,087	\$41,983,172	\$42,236,554	\$42,236,554
TOTAL, AGENCY STRATEGY REQUEST		\$287,764,104	\$318,094,714	\$322,523,374	\$317,796,202	\$317,796,202
TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST *		\$0	\$0	\$0	\$0	\$0
GRAND TOTAL, AGENCY REQUEST		\$287,764,104	\$318,094,714	\$322,523,374	\$317,796,202	\$317,796,202
METHOD OF FINANCING:						
GENERAL REVENUE:						
0001	General Revenue Fund	\$273,148,447	\$301,209,862	\$301,875,142	\$301,542,502	\$301,542,502
SUBTOTAL, GENERAL REVENUE		\$273,148,447	\$301,209,862	\$301,875,142	\$301,542,502	\$301,542,502
GENERAL REVENUE – DEDICATED FUNDS:						
5010	GR Dedicated – Sexual Assault Program Account	\$7,869	\$8,500	\$8,500	\$0	\$0
SUBTOTAL, GENERAL REVENUE – DEDICATED		\$7,869	\$8,500	\$8,500	\$0	\$0
OTHER FUNDS:						
0666	Appropriated Receipts	\$11,709,377	\$13,634,373	\$17,709,719	\$13,075,000	\$13,075,000
0777	Interagency Contracts	\$2,898,411	\$3,241,979	\$2,930,013	\$3,178,700	\$3,178,700
SUBTOTAL, OTHER FUNDS		\$14,607,788	\$16,876,352	\$20,639,732	\$16,253,700	\$16,253,700
TOTAL, METHOD OF FINANCING		\$287,764,104	\$318,094,714	\$322,523,374	\$317,796,202	\$317,796,202

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

## SUMMARY OF BASE REQUEST BY METHOD OF FINANCE

Agency Code: 304	Agency Name: Comptroller of Public Accounts					
CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2017	EST 2018	BUD 2019	REQ 2020	REQ 2021
GENERAL REVENUE FUND:						
0001 General Revenue Fund						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2016-17 GAA)	\$256,068,650	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2018-19 GAA)	\$0	\$288,154,130	\$289,532,008	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$301,542,502	\$301,542,502
RIDER APPROPRIATION						
	Article IX, Section 18.03, CAPPs Systems Deployments (2016-17 GAA)	\$18,204,185	\$0	\$0	\$0	\$0
	Article IX, Section 18.53, Contingency for Senate Bill 20 (2016-17 GAA)	\$501,743	\$0	\$0	\$0	\$0
	Article IX, Section 18.36, Contingency for Senate Bill 533 (2018-19 GAA)	\$0	\$216,404	\$216,404	\$0	\$0
	Article IX, Section 18.38, Contingency for Senate Bill 625 (2018-19 GAA)	\$0	\$242,060	\$62,060	\$0	\$0
TRANSFERS						
	Article IX, Section 18.02, Salary Increase for General State Employees (2016-17 GAA)	\$3,306,488	\$0	\$0	\$0	\$0
UNEXPENDED BALANCES AUTHORITY						
	Rider # 10, UB Between Fiscal Years Within the Biennium (2016-17 GAA)	\$17,909,519	\$0	\$0	\$0	\$0
	Rider # 7, UB Carried Forward Between Biennia (2018-19 GAA)	(\$24,661,938)	\$24,661,938	\$0	\$0	\$0
	Rider # 10, UB Between Fiscal Years Within the Biennium (2018-19 GAA)	\$0	(\$12,064,670)	\$12,064,670	\$0	\$0
	Article IX, Section 18.13, Office Furnishings at the LBJ Building (2016-17 GAA)	\$1,819,800	\$0	\$0	\$0	\$0
TOTAL, General Revenue Fund		<u>\$273,148,447</u>	<u>\$301,209,862</u>	<u>\$301,875,142</u>	<u>\$301,542,502</u>	<u>\$301,542,502</u>

## SUMMARY OF BASE REQUEST BY METHOD OF FINANCE

Agency Code: 304	Agency Name: Comptroller of Public Accounts					
CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2017	EST 2018	BUD 2019	REQ 2020	REQ 2021
GENERAL REVENUE FUND – DEDICATED:						
5010 GR Dedicated – Sexual Assault Program Account No. 5010						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2018-19 GAA)	\$0	\$125,000	\$125,000	\$0	\$0
LAPSED APPROPRIATIONS						
	Strategy A.2.1., Improve Compliance with Tax Laws (2016-17 GAA)	(\$117,131)	\$0	\$0	\$0	\$0
	Strategy A.2.1., Improve Compliance with Tax Laws (2018-19 GAA)	\$0	(\$116,500)	(\$116,500)	\$0	\$0
UNEXPENDED BALANCES AUTHORITY						
	Rider # 19, Collection of Certain Sexually-Oriented Business Fees (2016-17 GAA)	\$125,000	\$0	\$0	\$0	\$0
<b>TOTAL, GENERAL REVENUE FUND – DEDICATED</b>		<b>\$7,869</b>	<b>\$8,500</b>	<b>\$8,500</b>	<b>\$0</b>	<b>\$0</b>
OTHER FUNDS:						
0666 Appropriated Receipts						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2016-17 GAA)	\$13,220,800	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2018-19 GAA)	\$0	\$13,220,800	\$13,220,800	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$13,075,000	\$13,075,000
RIDER APPROPRIATION						
	Article IX, Section 8.02(a), Reimbursements and Payments (2016-17 GAA)	\$2,850	\$0	\$0	\$0	\$0
	Article IX, Section 8.02(b), Reimbursements and Payments (2018-19 GAA)	\$0	\$15,537	\$0	\$0	\$0
LAPSED APPROPRIATIONS						
	Strategy B.4.1., Provide Statewide Procurement and Support Services (2016-17 GAA)	(\$43,438)	\$0	\$0	\$0	\$0
UNEXPENDED BALANCES AUTHORITY						
	Rider # 10, UB Between Fiscal Years Within the Biennium (2016-17 GAA)	\$3,143,007	\$0	\$0	\$0	\$0
	Rider # 7, UB Carried Forward Between Biennia (2018-19 GAA)	(\$4,886,955)	\$4,886,955	\$0	\$0	\$0
	Rider # 10, UB Between Fiscal Years Within the Biennium (2018-19 GAA)	\$0	(\$4,488,919)	\$4,488,919	\$0	\$0

## SUMMARY OF BASE REQUEST BY METHOD OF FINANCE

Agency Code: 304	Agency Name: Comptroller of Public Accounts					
CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2017	EST 2018	BUD 2019	REQ 2020	REQ 2021
OTHER FUNDS:						
BASE ADJUSTMENT						
	Regular Appropriations from MOF Table – Revenue Adjustments (2016-17 GAA)	\$273,113	\$0	\$0	\$0	\$0
TOTAL, Appropriated Receipts		<u>\$11,709,377</u>	<u>\$13,634,373</u>	<u>\$17,709,719</u>	<u>\$13,075,000</u>	<u>\$13,075,000</u>
0777 Interagency Contracts						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2016-17 GAA)	\$2,748,039	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2018-19 GAA)	\$0	\$2,800,113	\$2,800,113	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$3,178,700	\$3,178,700
UNEXPENDED BALANCES AUTHORITY						
	Rider # 10, UB Between Fiscal Years Within the Biennium (2016-17 GAA)	\$302,876	\$0	\$0	\$0	\$0
	Rider # 7, UB Carried Forward Between Biennia (2018-19 GAA)	(\$302,876)	\$302,876	\$0	\$0	\$0
BASE ADJUSTMENT						
	Regular Appropriations from MOF Table – Revenue Adjustments (2016-17 GAA)	\$150,372	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table – Revenue Adjustments (2018-19 GAA)	\$0	\$138,990	\$129,900	\$0	\$0
TOTAL, Interagency Contracts		<u>\$2,898,411</u>	<u>\$3,241,979</u>	<u>\$2,930,013</u>	<u>\$3,178,700</u>	<u>\$3,178,700</u>
TOTAL, ALL OTHER FUNDS		<u>\$14,607,788</u>	<u>\$16,876,352</u>	<u>\$20,639,732</u>	<u>\$16,253,700</u>	<u>\$16,253,700</u>
GRAND TOTAL		<u>\$287,764,104</u>	<u>\$318,094,714</u>	<u>\$322,523,374</u>	<u>\$317,796,202</u>	<u>\$317,796,202</u>

## SUMMARY OF BASE REQUEST BY METHOD OF FINANCE

Agency Code: 304	Agency Name: Comptroller of Public Accounts					
CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2017	EST 2018	BUD 2019	REQ 2020	REQ 2021
FULL TIME EQUIVALENT POSITIONS:						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2016-17 GAA)	2,791.3	0.0	0.0	0.0	0.0
	Regular Appropriations from MOF Table (2018-19 GAA)	0.0	2,878.3	2,928.3	0.0	0.0
	Regular Appropriations from MOF Table	0.0	0.0	0.0	2,932.3	2,932.3
RIDER APPROPRIATION						
	Article IX, Section 18.03, CAPPs Systems Deployments (2016-17 GAA)	25.0	0.0	0.0	0.0	0.0
	Article IX, Section 18.53, Contingency for Senate Bill 20 (2016-17 GAA)	7.0	0.0	0.0	0.0	0.0
	Article IX, Section 18.36, Contingency for Senate Bill 533 (2018-19 GAA)	0.0	3.0	3.0	0.0	0.0
	Article IX, Section 18.38, Contingency for Senate Bill 625 (2018-19 GAA)	0.0	1.0	1.0	0.0	0.0
UNAUTHORIZED NUMBER						
	Average Number of Vacancies	(94.1)	(96.8)	0.0	0.0	0.0
TOTAL ADJUSTED FTES		2,729.2	2,785.5	2,932.3	2,932.3	2,932.3
NUMBER OF 100% FEDERALLY FUNDED FTES		0.0	0.0	0.0	0.0	0.0

## SUMMARY OF BASE REQUEST BY OBJECT OF EXPENSE

Agency Code: 304	Agency Name: Comptroller of Public Accounts					
CODE	DESCRIPTION	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
1001	Salaries and Wages	\$181,908,828	\$187,193,667	\$194,417,839	\$194,417,839	\$194,417,839
1002	Other Personnel Costs	\$6,691,267	\$6,659,023	\$6,420,984	\$6,381,834	\$6,381,834
2001	Professional Fees and Services	\$46,229,438	\$61,920,604	\$63,720,489	\$61,947,764	\$61,947,764
2002	Fuels and Lubricants	\$13,702	\$22,762	\$21,000	\$21,000	\$21,000
2003	Consumable Supplies	\$949,082	\$1,137,441	\$1,155,945	\$1,155,945	\$1,155,945
2004	Utilities	\$2,179,295	\$2,947,647	\$2,879,406	\$2,879,406	\$2,879,406
2005	Travel	\$4,866,185	\$5,656,156	\$5,840,134	\$5,840,134	\$5,840,134
2006	Rent – Building	\$4,094,745	\$4,421,100	\$4,686,900	\$4,686,900	\$4,686,900
2007	Rent – Machine and Other	\$8,946,486	\$10,394,777	\$10,455,886	\$10,455,886	\$10,455,886
2009	Other Operating Expense	\$30,169,053	\$34,633,540	\$31,028,649	\$30,009,494	\$30,009,494
5000	Capital Expenditures	\$1,716,023	\$3,107,997	\$1,896,142	\$0	\$0
OOE Total (Excluding Riders)		<u>\$287,764,104</u>	<u>\$318,094,714</u>	<u>\$322,523,374</u>	<u>\$317,796,202</u>	<u>\$317,796,202</u>
OOE Total (Riders)		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
GRAND TOTAL		<u>\$287,764,104</u>	<u>\$318,094,714</u>	<u>\$322,523,374</u>	<u>\$317,796,202</u>	<u>\$317,796,202</u>



## SUMMARY OF BASE REQUEST BY OBJECTIVE OUTCOMES

Agency Code: 304
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CODE	GOAL / OBJECTIVE / OUTCOME	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
01	To improve voluntary compliance with tax laws					
01	Increase accuracy/number of audits and improve assessments from audits					
01	% Accuracy Rate of Reported Amounts on Original Audits (K)	92.4%	97.0%	97.0%	97.0%	97.0%
02	Number of Non-permitted Businesses Permitted	1,432.0	750.0	750.0	850.0	900.0
02	Achieve average account closure rates, ratios and turnaround times					
01	Average Turnaround Time For Closing Delinquent and Other Accounts (Days)	91.0	116.0	116.0	100.0	100.0
02	Average Monthly Delinquent/Other Account Closure Rate per Collector (K)	299.0	290.0	290.0	290.0	290.0
03	% of Positive Surveys Received From Attendees at Taxpayer Seminars	99.7%	95.0%	95.0%	95.0%	95.0%
03	Improve taxpayer ratings of accuracy and speed of information disseminated					
01	% of Favorable Responses to Taxpayer Surveys About Disseminated Information	92.2%	92.0%	92.0%	92.0%	92.0%
04	Provide fair and timely hearings and resolve cases					
01	% of Cases in Which Position Letters/Resolutions are Issued Within 90 Days	81.9%	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	80.0%	80.0%	80.0%	80.0%	80.0%
02	% of Expenditures Supported by Revenue Estimates Prior to Certification	100.0%	100.0%	100.0%	100.0%	100.0%
03	% Variance Between Estimated/Actual Total State Tax Revenue Collections	3.7%	0.0%	3.5%	0.0%	3.5%
04	% of Payroll and Retirement Payments Issued Via Direct Deposit	94.5%	92.0%	92.0%	94.0%	94.0%
05	% of Fiscal Management Customers Who Return Good or Excellent on Surveys	91.7%	98.0%	98.0%	98.0%	98.0%
02	Ensure the effectiveness of the property value study					
01	% of Scheduled ISDs' Total Value in Which PTAD Met the Margin of Error (K)	99.0%	95.0%	95.0%	95.0%	95.0%
03	Maximize state revenue					
01	% of Funds Processed Electronically (K)	99.2%	99.0%	99.0%	99.0%	99.0%

## SUMMARY OF BASE REQUEST BY OBJECTIVE OUTCOMES

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2017	EST 2018	BUD 2019	REQ 2020	REQ 2021
04	Manage a procurement system; maximize competition; provide support services					
01	% Increase in Dollar Value of Purchases Made Through the CO-OP Program	18.7%	1.0%	1.0%	1.0%	1.0%
02	# of New HUBs Certified	898.0	900.0	900.0	900.0	900.0
03	Presort and Barcode Savings Achieved	\$330,240	\$320,000	\$320,000	\$320,000	\$320,000
03	To expeditiously manage the receipt and disbursement of state revenue					
01	Generate taxpayer refunds; return tax allocations; maintain turnaround					
01	Time Required to Generate Taxpayer Refunds (Days)	6.3	10.0	10.0	9.0	9.0
02	Time Taken to Return Tax Allocations to Local Jurisdictions (Days) (K)	21.8	21.0	21.0	20.0	21.0
03	Average Tax Document Processing Time (Hours)	65.6	70.0	70.0	50.0	50.0

## SUMMARY OF TOTAL REQUEST BY STRATEGY

Agency Code: 304	Agency Name: Comptroller of Public Accounts						
CODE	GOAL / OBJECTIVE / STRATEGY	BL 2020	BL 2021	EXCP 2020	EXCP 2021	TTL 2020	TTL 2021
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	\$102,609,615	\$102,609,615	\$0	\$0	\$102,609,615	\$102,609,615
02	Achieve avg. account closure rates, ratios and turnaround times						
01	Improve compliance with tax laws	\$43,875,573	\$43,875,573	\$0	\$0	\$43,875,573	\$43,875,573
03	Improve taxpayer ratings of accuracy/speed of information						
01	Provide information to taxpayers/officials/public	\$18,255,554	\$18,255,554	\$0	\$0	\$18,255,554	\$18,255,554
04	Provide fair and timely hearings and position letter						
01	Provide tax hearings/represent the agency	\$10,478,850	\$10,478,850	\$0	\$0	\$10,478,850	\$10,478,850
<b>TOTAL, GOAL 01</b>		<b>\$175,219,592</b>	<b>\$175,219,592</b>	<b>\$0</b>	<b>\$0</b>	<b>\$175,219,592</b>	<b>\$175,219,592</b>
02	To efficiently manage the state's fiscal affairs						
01	Maintain state's accounting system; certify general appropriations act						
01	Project receipts/disbursements; complete accounting	\$28,591,993	\$28,591,993	\$0	\$0	\$28,591,993	\$28,591,993
02	Implement a statewide enterprise resource planning system	\$48,414,815	\$48,414,815	\$0	\$0	\$48,414,815	\$48,414,815
02	Ensure the effectiveness of the property value study						
01	Conduct property value study; provide assistance	\$11,456,596	\$11,456,596	\$0	\$0	\$11,456,596	\$11,456,596
03	Maximize state revenue						
01	Ensure the state's assets/receipts/warrants are secured	\$5,453,499	\$5,453,499	\$0	\$0	\$5,453,499	\$5,453,499
04	Manage a procurement system; maximize competition; provide services						
01	Provide statewide procurement and support services	\$6,423,153	\$6,423,153	\$0	\$0	\$6,423,153	\$6,423,153
<b>TOTAL, GOAL 02</b>		<b>\$100,340,056</b>	<b>\$100,340,056</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,340,056</b>	<b>\$100,340,056</b>

## SUMMARY OF TOTAL REQUEST BY STRATEGY

Agency Code: 304	Agency Name: Comptroller of Public Accounts						
CODE	GOAL / OBJECTIVE / STRATEGY	BL 2020	BL 2021	EXCP 2020	EXCP 2021	TTL 2020	TTL 2021
	03 To expeditiously manage the receipt and disbursement of state revenue						
	01 Generate taxpayer refunds; return tax allocations; maintain turnaround						
	01 Improve tax/voucher data processing	\$42,236,554	\$42,236,554	\$0	\$0	\$42,236,554	\$42,236,554
TOTAL, GOAL 03		\$42,236,554	\$42,236,554	\$0	\$0	\$42,236,554	\$42,236,554
TOTAL, AGENCY STRATEGY REQUEST		\$317,796,202	\$317,796,202	\$0	\$0	\$317,796,202	\$317,796,202
TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST		\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL, AGENCY REQUEST		\$317,796,202	\$317,796,202	\$0	\$0	\$317,796,202	\$317,796,202
METHOD OF FINANCING							
GENERAL REVENUE:							
	0001 General Revenue Fund	\$301,542,502	\$301,542,502	\$0	\$0	\$301,542,502	\$301,542,502
TOTAL, GENERAL REVENUE		\$301,542,502	\$301,542,502	\$0	\$0	\$301,542,502	\$301,542,502
OTHER FUNDS:							
	0666 Appropriated Receipts	\$13,075,000	\$13,075,000	\$0	\$0	\$13,075,000	\$13,075,000
	0777 Interagency Contract Receipts	\$3,178,700	\$3,178,700	\$0	\$0	\$3,178,700	\$3,178,700
TOTAL, OTHER FUNDS		\$16,253,700	\$16,253,700	\$0	\$0	\$16,253,700	\$16,253,700
TOTAL, METHOD OF FINANCING		\$317,796,202	\$317,796,202	\$0	\$0	\$317,796,202	\$317,796,202
FULL TIME EQUIVALENT POSITIONS		2,932.3	2,932.3	0.0	0.0	2,932.3	2,932.3

## SUMMARY OF TOTAL REQUEST OBJECTIVE OUTCOMES

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / OUTCOME	BL 2020	BL 2021	EXCP 2020	EXCP 2021	TTL 2020	TTL 2021
01	To improve voluntary compliance with tax laws						
01	Increase accuracy/number of audits and improve assessments						
01	% Accuracy Rate of Reported Amounts on Original Audits (K)	97.0%	97.0%	0.0%	0.0%	97.0%	97.0%
02	Number of Non-permitted Businesses Permitted	850.0	900.0	0.0	0.0	850.0	900.0
02	Achieve avg. account closure rates, ratios and turnaround times						
01	Avg. Turnaround Time for Closing Delinquent/Other Accounts (Days)	100.0	100.0	0.0	0.0	100.0	100.0
02	Avg. Monthly Delinquent/Other Closure Rate per Collector (K)	290.0	290.0	0.0	0.0	290.0	290.0
03	% of Positive Surveys Received From Attendees at Seminars	95.0%	95.0%	0.0%	0.0%	95.0%	95.0%
03	Improve taxpayer ratings of accuracy/speed of information disseminated						
01	% of Favorable Responses to Taxpayer Surveys	92.0%	92.0%	0.0%	0.0%	92.0%	92.0%
04	Provide fair and timely hearings and position letters						
01	% of Cases in Which Responses are Issued Within 90 Days	85.0%	85.0%	0.0%	0.0%	85.0%	85.0%
02	To efficiently manage the state's fiscal affairs						
01	Maintain state's accounting system; certify general appropriations act						
01	% of Targeted State Agencies with Improved Performance	80.0%	80.0%	0.0%	0.0%	80.0%	80.0%
02	% of Expenditures Supported by Revenue Estimates	100.0%	100.0%	0.0%	0.0%	100.0%	100.0%
03	% Variance Between Estimated/Actual Total State Tax Collections	0.0%	3.5%	0.0%	0.0%	0.0%	3.5%
04	% of Payroll/Retirement Payments Issued via Direct Deposit	94.0%	94.0%	0.0%	0.0%	94.0%	94.0%
05	% of Customers Who Return Good or Excellent on Surveys	98.0%	98.0%	0.0%	0.0%	98.0%	98.0%
02	Ensure the effectiveness of the property value study						
01	% of ISDs' Total Value in Which PTAD Met the Margin of Error (K)	95.0%	95.0%	0.0%	0.0%	95.0%	95.0%
03	Maximize state revenue						
01	% of Funds Processed Electronically (K)	99.0%	99.0%	0.0%	0.0%	99.0%	99.0%

## SUMMARY OF TOTAL REQUEST OBJECTIVE OUTCOMES

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / OUTCOME	BL 2020	BL 2021	EXCP 2020	EXCP 2021	TTL 2020	TTL 2021
04	Manage a procurement system; maximize competition; provide services						
01	% Increase in \$ Value of Purchases through CO-OP Program	1.0%	1.0%	0.0%	0.0%	1.0%	1.0%
02	Number of New HUBs Certified	900.0	900.0	0.0	0.0	900.0	900.0
03	Presort and Barcode Savings Achieved	\$320,000	\$320,000	\$0.0	\$0.0	\$320,000	\$320,000
03	To expeditiously manage the receipt and disbursement of state revenue						
01	Generate refunds; return tax allocations; maintain turnaround						
01	Time Required to Generate Taxpayer Refunds (Days)	9.0	9.0	0.0	0.0	9.0	9.0
02	Time to Return Tax Allocations to Local Jurisdictions (Days) (K)	20.0	21.0	0.0	0.0	20.0	21.0
03	Avg. Tax Document Processing Time (Hours)	50.0	50.0	0.0	0.0	50.0	50.0

## STRATEGY REQUEST

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

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

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

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
<b>OUTPUT MEASURES:</b>					
01 Number of Audits and Verifications Conducted (K)	15,314.0	14,563.0	15,082.0	15,500.0	15,500.0
02 Number of Non-permitted Taxpayers Contacted Through Correspondence	2,334.0	1,000.0	1,000.0	1,200.0	1,200.0
03 Number of Hours Spent on Completed Refund Verifications	97,978.0	75,000.0	75,000.0	75,000.0	75,000.0
<b>EFFICIENCY MEASURE:</b>					
01 Average Dollars Assessed to Dollar Cost (K)	\$39.40	\$33.00	\$33.00	\$35.00	\$35.00
<b>EXPLANATORY / INPUT MEASURE:</b>					
01 Percent of Audit Coverage	0.63%	0.55%	0.55%	0.60%	0.60%
02 Number of Taxpayers Participating in Independent Audit Reviews	122.0	105.0	105.0	105.0	105.0
<b>OBJECTS OF EXPENSE:</b>					
1001 Salaries and Wages	\$67,649,693	\$71,191,548	\$73,753,136	\$73,753,136	\$73,753,136
1002 Other Personnel Costs	2,249,707	2,243,832	2,216,122	2,216,122	2,216,122
2001 Professional Fees and Services	2,926,372	5,902,063	7,161,888	7,733,398	7,733,398
2002 Fuels and Lubricants	2,249	4,076	3,408	3,408	3,408
2003 Consumable Supplies	276,280	421,343	421,456	421,456	421,456
2004 Utilities	840,553	1,189,853	1,148,392	1,148,392	1,148,392
2005 Travel	3,108,263	3,651,485	3,809,039	3,809,039	3,809,039
2006 Rent – Building	2,097,795	2,214,446	2,337,354	2,337,354	2,337,354
2007 Rent – Machine and Other	3,331,551	3,889,946	3,921,291	3,921,291	3,921,291
2009 Other Operating Expense	7,763,098	8,454,184	8,296,643	7,266,019	7,266,019
5000 Capital Expenditures	630,010	438,579	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$90,875,571</b>	<b>\$99,601,355</b>	<b>\$103,068,729</b>	<b>\$102,609,615</b>	<b>\$102,609,615</b>



## STRATEGY REQUEST

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
METHOD OF FINANCING:					
0001 General Revenue Fund	\$90,414,401	\$99,314,265	\$102,025,230	\$102,585,175	\$102,585,175
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$90,414,401	\$99,314,265	\$102,025,230	\$102,585,175	\$102,585,175
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$461,170	\$287,090	\$1,043,499	\$24,440	\$24,440
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$461,170	\$287,090	\$1,043,499	\$24,440	\$24,440
TOTAL, METHOD OF FINANCING	\$90,875,571	\$99,601,355	\$103,068,729	\$102,609,615	\$102,609,615
FULL TIME EQUIVALENT POSITIONS:	907.2	936.0	1,002.2	1,002.2	1,002.2

### STRATEGY DESCRIPTION AND JUSTIFICATION

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

Maintaining experienced auditors is critical to the equitable treatment of all taxpayers. Investments in the training of these auditors make them valuable assets sought by other entities. High private sector wages drive auditor turnover and reduce experience levels, creating additional costs for the state and its taxpayers. Changes in tax laws also require additional training, temporarily reducing productivity and taxpayer compliance.

The Advanced Database System, information sharing with other governmental entities and data mining assist agency staff in identifying additional revenue and non-permitted businesses. The continued success of the Audit program depends on the ability to provide resources to maintain the program's effectiveness. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2020-21 biennium.

### EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$202,670,084	\$205,219,230	\$2,549,146	\$2,549,146	General revenue funding is increasing primarily due to the addition of 73 FTEs authorized by the 85th Legislature during the 2018-19 biennium.

## 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		
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GOAL: 01 To improve voluntary compliance with tax laws

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

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

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
OUTPUT MEASURES:					
01 Number of Field Office Service Area Evaluations Conducted	1.0	1.0	1.0	1.0	1.0
02 Average Taxpayer Contacts by a Call Center Collector per Phone Hour	9.3	10.0	10.0	10.0	10.0
03 Number of Taxpayer Seminars Conducted	106.0	100.0	100.0	112.0	112.0
EFFICIENCY MEASURE:					
01 Delinquent Taxes Collected per Collection-related Dollar Expended (K)	\$51.00	\$53.00	\$53.00	\$54.00	\$54.00
EXPLANATORY / INPUT MEASURE:					
01 Minimum Percent of Field Collector Time in the Field	35.8%	36.0%	36.0%	36.0%	36.0%
02 Total Delinquent Dollars Collected (in Millions)	\$930.3	\$980.0	\$980.0	\$985.0	\$985.0
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$28,705,801	\$28,425,368	\$29,798,641	\$29,798,641	\$29,798,641
1002 Other Personnel Costs	1,264,569	961,261	973,906	973,906	973,906
2001 Professional Fees and Services	1,350,355	2,725,723	3,312,451	3,576,851	3,576,851
2002 Fuels and Lubricants	1,040	1,886	1,577	1,577	1,577
2003 Consumable Supplies	137,032	201,800	198,200	198,200	198,200
2004 Utilities	516,564	647,254	639,653	639,653	639,653
2005 Travel	1,055,342	1,136,616	1,210,294	1,210,294	1,210,294
2006 Rent – Building	1,591,805	1,856,839	1,999,624	1,999,624	1,999,624
2007 Rent – Machine and Other	1,602,532	1,844,091	1,850,113	1,850,113	1,850,113
2009 Other Operating Expense	3,824,680	4,147,026	3,626,714	3,626,714	3,626,714
5000 Capital Expenditures	150,157	181,731	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$40,199,877</b>	<b>\$42,129,595</b>	<b>\$43,611,173</b>	<b>\$43,875,573</b>	<b>\$43,875,573</b>

## STRATEGY REQUEST

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
METHOD OF FINANCING:					
0001 General Revenue Fund	\$40,180,233	\$42,115,138	\$43,596,716	\$43,864,267	\$43,864,267
<b>SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)</b>	<b>\$40,180,233</b>	<b>\$42,115,138</b>	<b>\$43,596,716</b>	<b>\$43,864,267</b>	<b>\$43,864,267</b>
METHOD OF FINANCING:					
5010 GR Dedicated – Sexual Assault Program Account	\$7,869	\$8,500	\$8,500	\$0	\$0
<b>SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS – DEDICATED)</b>	<b>\$7,869</b>	<b>\$8,500</b>	<b>\$8,500</b>	<b>\$0</b>	<b>\$0</b>
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$11,775	\$5,957	\$5,957	\$11,306	\$11,306
<b>SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)</b>	<b>\$11,775</b>	<b>\$5,957</b>	<b>\$5,957</b>	<b>\$11,306</b>	<b>\$11,306</b>
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$40,199,877</b>	<b>\$42,129,595</b>	<b>\$43,611,173</b>	<b>\$43,875,573</b>	<b>\$43,875,573</b>
<b>FULL TIME EQUIVALENT POSITIONS:</b>	<b>509.2</b>	<b>515.7</b>	<b>550.4</b>	<b>550.4</b>	<b>550.4</b>

**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, non-exempt asset levies and seizures, permit and license 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, maximize total tax collection and promote voluntary compliance. Enforcement's secondary role is to provide information to the public and local taxing authorities on tax responsibilities, permitting, filing requirements and taxability. Additional services provided by Enforcement in its field office locations and its Austin-based call center, include, but are not limited to, accepting and processing tax applications, reports and payments, reconciling account issues, performing account maintenance and assisting with report and permit application completion. Tax compliance officers also conduct investigations on business activity, canvas industry and special events to validate permit and tax collection compliance, initiate outreach to local municipalities and provide new taxpayer and special request seminars in order to ensure compliance and understanding of the state and local tax laws.

**EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:**

The success of Enforcement's strategy largely depends on the agency's ability to maintain a public presence throughout the state, both for tax collections and taxpayer service purposes. The loss of valuable knowledge and experience through staff attrition or other reductions poses a significant challenge to maintaining acceptable performance levels. Additionally, potential changes to the tax law or increases in the taxpayer population would impact Enforcement's workload and seriously impede service levels to taxpayers. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2020-21 biennium.

**EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):**

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$85,740,768	\$87,751,146	\$2,010,378	\$2,010,378	General revenue funding is increasing primarily due to the addition of 32 FTEs authorized by the 85th Legislature during the 2018-19 biennium.

## STRATEGY REQUEST

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

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

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

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
<b>OUTPUT MEASURES:</b>					
01 Number of Calls Handled by Tax Assistance Specialists	496,489.0	530,000.0	530,000.0	530,000.0	530,000.0
02 Total Number of Responses Issued by Tax Policy (K)	6,380.0	6,000.0	5,700.0	5,000.0	5,000.0
<b>EFFICIENCY MEASURE:</b>					
01 Avg. Time Taken (in Work Days) to Respond to Correspondence Assigned to Tax Policy	1.4	7.0	7.0	5.0	5.0
02 Avg. Number of Calls Handled per Tax Assistance Telephone Specialist per Work Day	63.4	75.0	75.0	65.0	65.0
03 Percent of Responses Issued by Tax Policy Within 7 Working Days (K)	99.5%	95.0%	95.0%	95.0%	95.0%
<b>EXPLANATORY / INPUT MEASURE:</b>					
01 Avg. Overall Monitoring Score for Tax Assistance Telephone Specialists	95.0%	98.0%	98.0%	98.0%	98.0%
<b>OBJECTS OF EXPENSE:</b>					
1001 Salaries and Wages	\$10,990,907	\$11,173,704	\$11,413,599	\$11,413,599	\$11,413,599
1002 Other Personnel Costs	437,190	485,864	469,368	469,368	469,368
2001 Professional Fees and Services	570,355	1,151,276	1,399,094	1,510,770	1,510,770
2002 Fuels and Lubricants	439	796	666	666	666
2003 Consumable Supplies	66,988	76,552	80,662	80,662	80,662
2004 Utilities	132,201	179,030	175,212	175,212	175,212
2005 Travel	38,117	55,366	48,271	48,271	48,271
2006 Rent – Building	51,882	53,567	53,413	53,413	53,413
2007 Rent – Machine and Other	644,206	754,393	761,050	761,050	761,050
2009 Other Operating Expense	3,717,932	4,162,432	3,742,543	3,742,543	3,742,543
5000 Capital Expenditures	63,423	76,759	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$16,713,640</b>	<b>\$18,169,739</b>	<b>\$18,143,878</b>	<b>\$18,255,554</b>	<b>\$18,255,554</b>

## STRATEGY REQUEST

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
METHOD OF FINANCING:					
0001 General Revenue Fund	\$16,708,667	\$18,167,223	\$18,141,362	\$18,250,778	\$18,250,778
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$16,708,667	\$18,167,223	\$18,141,362	\$18,250,778	\$18,250,778
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$4,973	\$2,516	\$2,516	\$4,776	\$4,776
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$4,973	\$2,516	\$2,516	\$4,776	\$4,776
TOTAL, METHOD OF FINANCING	\$16,713,640	\$18,169,739	\$18,143,878	\$18,255,554	\$18,255,554
FULL TIME EQUIVALENT POSITIONS:	170.7	170.4	170.6	170.6	170.6

**STRATEGY DESCRIPTION AND JUSTIFICATION:**

As the state's chief financial officer, the Comptroller's office is responsible for administering the state's tax laws through audit and enforcement activities and the promotion of voluntary compliance by making tax information available in a timely and accurate manner (Texas Tax Code, Titles 2 and 3). These responsibilities require the agency to maintain an efficient tax administration program. Tax administration is affected by changes in law, rule and policy. Taxpayers must receive accurate and current information about these changes as they occur. Ensuring that taxpayers have access to information that is presented in a clear and understandable way leads to positive tax filing patterns and allows the agency to concentrate collection efforts on chronically delinquent taxpayers and tax avoiders. This strategy contributes directly to the agency's goal of improving voluntary compliance through timely and effective communication.

**EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:**

External factors that impact the timing and frequency of disseminating tax information include tax legislation, changes in generally accepted accounting principles, regulatory agency procedures and court decisions. A presence on the Internet allows the agency to quickly distribute information and provide timely notification of tax responsibilities. Making tax information available to the public also encourages voluntary compliance with the tax laws. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2020-21 biennium.

**EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):**

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$36,313,617	\$36,511,108	\$197,491	\$197,491	General revenue reflects a net increase for this strategy primarily due to the impact of indirect costs in the professional services category.

## STRATEGY REQUEST

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

OBJECTIVE: 04 Provide fair and timely hearings and position letters

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

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
OUTPUT MEASURES:					
01 Number of Position Letters, Agreements and Motions to Dismiss Issued	1,221.0	2,200.0	2,200.0	2,200.0	2,200.0
EFFICIENCY MEASURE:					
01 Avg. Length of Time (Work Days) Taken to Issue a Position Letter, Agreement or Motion	82.0	90.0	90.0	90.0	90.0
EXPLANATORY / INPUT MEASURE:					
01 Number of New Requests for Hearings Received in Administrative Hearings Section	1,060.0	1,450.0	1,350.0	1,350.0	1,350.0
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$7,902,169	\$7,684,104	\$7,690,552	\$7,690,552	\$7,690,552
1002 Other Personnel Costs	199,143	357,479	306,513	267,363	267,363
2001 Professional Fees and Services	879,519	1,224,139	1,292,120	1,369,753	1,369,753
2002 Fuels and Lubricants	152	274	229	229	229
2003 Consumable Supplies	27,552	31,285	33,143	33,143	33,143
2004 Utilities	46,298	62,364	61,194	61,194	61,194
2005 Travel	11,350	25,144	30,299	30,299	30,299
2006 Rent – Building	109,095	88,908	88,855	88,855	88,855
2007 Rent – Machine and Other	248,775	281,502	279,240	279,240	279,240
2009 Other Operating Expense	640,008	721,235	658,222	658,222	658,222
5000 Capital Expenditures	21,855	26,451	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$10,085,916</b>	<b>\$10,502,885</b>	<b>\$10,440,367</b>	<b>\$10,478,850</b>	<b>\$10,478,850</b>

## STRATEGY REQUEST

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
METHOD OF FINANCING:					
0001 General Revenue Fund	\$10,084,202	\$10,501,018	\$10,438,500	\$10,476,739	\$10,476,739
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$10,084,202	\$10,501,018	\$10,438,500	\$10,476,739	\$10,476,739
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$1,714	\$1,867	\$1,867	\$2,111	\$2,111
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$1,714	\$1,867	\$1,867	\$2,111	\$2,111
TOTAL, METHOD OF FINANCING	\$10,085,916	\$10,502,885	\$10,440,367	\$10,478,850	\$10,478,850
FULL TIME EQUIVALENT POSITIONS:	96.7	99.4	99.9	99.9	99.9

**STRATEGY DESCRIPTION AND JUSTIFICATION:**

Texas Tax Code Chapter 111, Sections 009 and 105, require the Comptroller to grant hearings for timely filed redetermination and refund requests. The tax division of the State Office of Administrative Hearings (SOAH) conducts contested case hearings under Texas Tax Code Chapter 111, Section 00455 and Texas Government Code Chapter 2003, Section 101. Assistant General Counsels in the Comptroller’s Administrative Hearings Section (AHS) represent the Comptroller in these hearings and work with taxpayers and agency personnel to resolve or process the cases. The SOAH administrative law judges issue proposed decisions for the Comptroller to consider for adoption as final Comptroller decisions. There is considerable work involved in case resolution or dismissals at the agency level and cases that proceed through SOAH hearings. This strategy serves both the Comptroller’s office and Texas taxpayers by providing agencywide legal counsel and research, as well as timely, impartial and equitable decision-making through the hearings process.

**EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:**

Any increase in the number of hearings could delay the receipt of state revenue and tax refunds legally due to taxpayers. Delays also reduce revenue by increasing interest waivers on assessments and increasing interest due on refunds. Any reduction in resources within the Administrative Hearings Section directly affects the ability to provide an efficient and timely hearing for taxpayers. It is imperative the Legislature maintain this strategy’s resources at requested levels for the fiscal 2020-21 biennium.

**EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):**

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$20,943,252	\$20,957,700	\$14,448	\$14,448	General revenue reflects an increase primarily due to growth in cases handled by the Office of Administrative Hearings via interagency contract. The increase was offset by indirect cost decreases.



## STRATEGY REQUEST

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

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

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

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
OUTPUT MEASURES:					
01 Number of Texas Economic Update Reports Published Each Fiscal Year	8.0	7.0	7.0	8.0	8.0
02 Total Number of Payments (Excluding WES Child Support Warrants) Issued	12,910,248.0	12,500,000.0	12,500,000.0	12,500,000.0	12,500,000.0
03 Number of Post-Payment Audits Completed	46.0	46.0	46.0	46.0	46.0
EFFICIENCY MEASURE:					
01 Percent of Ad Hoc Report Requests Responded to Within 10 Working Days	100.0%	100.0%	100.0%	100.0%	100.0%
EXPLANATORY / INPUT MEASURE:					
01 Number of WES Child Support Payments Issued	800,220.0	1,150,707.0	1,150,707.0	670,168.0	636,794.0
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$19,788,790	\$20,035,369	\$20,526,853	\$20,526,853	\$20,526,853
1002 Other Personnel Costs	749,214	815,390	723,050	723,050	723,050
2001 Professional Fees and Services	1,076,905	2,164,050	2,412,136	2,584,629	2,584,629
2002 Fuels and Lubricants	679	1,230	1,029	1,029	1,029
2003 Consumable Supplies	109,534	131,674	135,762	135,762	135,762
2004 Utilities	225,211	300,669	294,561	294,561	294,561
2005 Travel	97,229	154,649	135,283	135,283	135,283
2006 Rent – Building	56,327	58,754	58,517	58,517	58,517
2007 Rent – Machine and Other	1,000,767	1,175,940	1,181,994	1,181,994	1,181,994
2009 Other Operating Expense	2,763,929	3,267,767	2,950,315	2,950,315	2,950,315
5000 Capital Expenditures	97,962	118,561	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$25,966,547</b>	<b>\$28,224,053</b>	<b>\$28,419,500</b>	<b>\$28,591,993</b>	<b>\$28,591,993</b>

## STRATEGY REQUEST

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
METHOD OF FINANCING:					
0001 General Revenue Fund	\$25,824,769	\$28,095,167	\$28,290,614	\$28,449,617	\$28,449,617
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$25,824,769	\$28,095,167	\$28,290,614	\$28,449,617	\$28,449,617
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$9,182	\$3,886	\$3,886	\$7,376	\$7,376
0777 Interagency Contract Receipts	132,596	125,000	125,000	135,000	135,000
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$141,778	\$128,886	\$128,886	\$142,376	\$142,376
TOTAL, METHOD OF FINANCING	\$25,966,547	\$28,224,053	\$28,419,500	\$28,591,993	\$28,591,993
FULL TIME EQUIVALENT POSITIONS:	271.2	266.7	283.1	283.1	283.1

### STRATEGY DESCRIPTION AND JUSTIFICATION:

The Comptroller's office is directed by statute (Texas Government Code, Section 403.013) to prepare the state's *Annual Cash Report* and the *Comprehensive Annual Financial Report*, which depict the state's expenditures and revenues and apprise state leaders of its financial position. The agency, as directed by Article III, Section 49a of the Texas Constitution, also projects the receipts of state government by submitting revenue estimates used in the appropriations process, including the publication of the *Biennial Revenue Estimate* prior to each regular session of the Legislature. An analysis of each General Appropriations Act introduced by the Legislature is prepared to determine if the funds appropriated are within the amount of revenue available, with the results of that analysis certified by the Comptroller (Texas Government Code, Section 403.121). The agency is also required by law (Texas Government Code, Chapter 403, Subchapter E) to audit claims against the state for compliance with rules governing the expenditure of state funds. As the state's chief accountant, the agency maintains the state's books, pays claims and monitors agencies' budgets throughout each fiscal year.

### 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 may continue to change and workloads must be evaluated 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. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2020-21 biennium.

### EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$56,643,553	\$57,183,986	\$540,433	\$540,433	General revenue reflects a net increase for this strategy primarily due to the impact of indirect costs in the professional services category.

## STRATEGY REQUEST

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

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

STRATEGY: 02 Implement a Statewide Enterprise Resource Planning System

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
<b>OBJECTS OF EXPENSE:</b>					
1001 Salaries and Wages	\$4,016,076	\$4,047,984	\$5,428,505	\$5,428,505	\$5,428,505
1002 Other Personnel Costs	104,766	148,621	103,645	103,645	103,645
2001 Professional Fees and Services	35,420,391	39,951,548	41,248,228	38,053,140	38,053,140
2002 Fuels and Lubricants	0	0	0	0	0
2003 Consumable Supplies	0	0	0	0	0
2004 Utilities	0	0	0	0	0
2005 Travel	0	0	0	0	0
2006 Rent – Building	0	0	0	0	0
2007 Rent – Machine and Other	0	0	0	0	0
2009 Other Operating Expense	4,634,484	4,909,481	4,757,811	4,829,525	4,829,525
5000 Capital Expenditures	553,520	0	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$44,729,237</b>	<b>\$49,057,634</b>	<b>\$51,538,189</b>	<b>\$48,414,815</b>	<b>\$48,414,815</b>
<b>METHOD OF FINANCING:</b>					
0001 General Revenue Fund	\$32,310,136	\$34,343,406	\$33,816,990	\$34,084,025	\$34,084,025
<b>SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)</b>	<b>\$32,310,136</b>	<b>\$34,343,406</b>	<b>\$33,816,990</b>	<b>\$34,084,025</b>	<b>\$34,084,025</b>
<b>METHOD OF FINANCING:</b>					
0666 Appropriated Receipts	\$10,286,098	\$12,139,359	\$15,458,296	\$12,000,000	\$12,000,000
0777 Interagency Contract Receipts	2,133,003	2,574,869	2,262,903	2,330,790	2,330,790
<b>SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)</b>	<b>\$12,419,101</b>	<b>\$14,714,228</b>	<b>\$17,721,199</b>	<b>\$14,330,790</b>	<b>\$14,330,790</b>
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$44,729,237</b>	<b>\$49,057,634</b>	<b>\$51,538,189</b>	<b>\$48,414,815</b>	<b>\$48,414,815</b>
<b>FULL TIME EQUIVALENT POSITIONS:</b>	<b>43.1</b>	<b>42.0</b>	<b>54.0</b>	<b>54.0</b>	<b>54.0</b>

## STRATEGY REQUEST

**STRATEGY DESCRIPTION AND JUSTIFICATION:**

As the state's chief accountant, the agency maintains the state's books, pays claims and monitors agencies' budgets throughout each fiscal year. To further financial and reporting uniformity, the agency is deploying an enterprise resource planning system for the state. The Centralized Accounting and Payroll/Personnel System (CAPPS) was created to develop a single set of real-time books to reduce conflicting data and give decision makers accurate and timely information and allow for the replacement of the Uniform Statewide Accounting System (USAS) and the Uniform Statewide Payroll System (USPS).

**EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:**

The ongoing deployment and support of CAPPS require significant staff time for training, agency support, documentation and maintenance. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2020-21 biennium.

**EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):**

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$100,595,823	\$96,829,630	(\$3,766,193)	(\$3,597,655)	The fiscal 2018-19 biennium included \$3,597,655 in unexpended appropriated receipts moved forward from the 2016-17 biennium.
			(\$176,192)	The fiscal 2018-19 biennium included \$302,876 in unexpended interagency contract receipts. This total was offset by increased maintenance costs for converted licenses in 2020-21.
			\$7,654	A small increase in General Revenue is reflected due to an increase in maintenance costs for converted licenses.

## STRATEGY REQUEST

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

OBJECTIVE: 02 Ensure the effectiveness of the property value study

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

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
<b>OUTPUT MEASURES:</b>					
01 Number of Properties Included in the Property Value Study (K)	119,995.0	95,000.0	85,000.0	115,000.0	115,000.0
02 Number of Public Outreach Activities Conducted Annually	77.0	80.0	80.0	85.0	85.0
<b>EFFICIENCY MEASURE:</b>					
01 Average Cost of Staff Changes to Certified Preliminary Findings as a Percent of Total	2.5%	2.0%	2.0%	2.0%	2.0%
<b>EXPLANATORY / INPUT MEASURE:</b>					
01 Percent of ISD Reports Produced Electronically from Appraisal Roll Data	100.0%	100.0%	100.0%	100.0%	100.0%
02 Average Direct Cost per Property Included in the Property Value Study	\$35.84	\$45.00	\$45.00	\$45.00	\$45.00
<b>OBJECTS OF EXPENSE:</b>					
1001 Salaries and Wages	\$7,081,974	\$7,495,869	\$7,898,738	\$7,898,738	\$7,898,738
1002 Other Personnel Costs	261,538	301,753	277,095	277,095	277,095
2001 Professional Fees and Services	464,274	909,312	990,346	1,052,674	1,052,674
2002 Fuels and Lubricants	245	444	372	372	372
2003 Consumable Supplies	67,566	43,075	44,186	44,186	44,186
2004 Utilities	73,067	102,418	103,427	103,427	103,427
2005 Travel	463,380	483,047	479,856	479,856	479,856
2006 Rent – Building	21,948	22,144	21,144	21,144	21,144
2007 Rent – Machine and Other	356,679	418,151	421,854	421,854	421,854
2009 Other Operating Expense	1,056,358	1,518,955	1,157,250	1,157,250	1,157,250
5000 Capital Expenditures	35,397	2,046,697	1,896,142	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$9,882,426</b>	<b>\$13,341,865</b>	<b>\$13,290,410</b>	<b>\$11,456,596</b>	<b>\$11,456,596</b>

## STRATEGY REQUEST

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
METHOD OF FINANCING:					
0001 General Revenue Fund	\$9,779,650	\$13,240,461	\$13,189,006	\$11,353,931	\$11,353,931
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	<u>\$9,779,650</u>	<u>\$13,240,461</u>	<u>\$13,189,006</u>	<u>\$11,353,931</u>	<u>\$11,353,931</u>
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$102,776	\$101,404	\$101,404	\$102,665	\$102,665
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	<u>\$102,776</u>	<u>\$101,404</u>	<u>\$101,404</u>	<u>\$102,665</u>	<u>\$102,665</u>
TOTAL, METHOD OF FINANCING	<u>\$9,882,426</u>	<u>\$13,341,865</u>	<u>\$13,290,410</u>	<u>\$11,456,596</u>	<u>\$11,456,596</u>
FULL TIME EQUIVALENT POSITIONS:	107.2	116.2	120.3	120.3	120.3

**STRATEGY DESCRIPTION AND JUSTIFICATION:**

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

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

**EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:**

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

The effective administration of the Methods and Assistance Program also requires close interaction between the Comptroller reviewer and appraisal district staff in order to review the appraisal district's governance, taxpayer assistance, methods, standards and procedures. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2020-21 biennium.

**EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):**

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$26,632,275	\$22,913,192	(\$3,719,083)	(\$3,719,083)	The property tax system was replaced during the 2018-19 biennium. The net change for this strategy primarily reflects the decrease of the costs associated with the replacement.

## STRATEGY REQUEST

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

OBJECTIVE: 03 Maximize state revenue

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

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
OUTPUT MEASURES:					
01 Number of Rapid Deposit Transactions Processed	43,046,509.0	42,300,000.0	42,300,000.0	44,000,000.0	44,000,000.0
02 Number of Checks Deposited	3,121,493.0	3,500,000.0	3,500,000.0	2,800,000.0	2,800,000.0
03 Number of Warrants Processed	2,712,575.0	3,000,000.0	3,000,000.0	2,500,000.0	2,500,000.0
EXPLANATORY / INPUT MEASURE:					
01 Average Daily Amount of Securities and Assets Safekept (Billions)	\$1.7	\$2.4	\$2.4	\$1.4	\$1.3
02 Number of Business Days Required to Release the Quarterly Bond Appendix Updates	7.0	20.0	20.0	20.0	20.0
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$3,728,888	\$3,845,600	\$3,907,625	\$3,907,625	\$3,907,625
1002 Other Personnel Costs	183,941	129,607	132,082	132,082	132,082
2001 Professional Fees and Services	282,734	450,758	436,744	471,605	471,605
2002 Fuels and Lubricants	137	249	208	208	208
2003 Consumable Supplies	24,801	30,925	31,523	31,523	31,523
2004 Utilities	40,748	55,302	54,243	54,243	54,243
2005 Travel	9,434	16,412	14,287	14,287	14,287
2006 Rent – Building	11,348	11,874	11,826	11,826	11,826
2007 Rent – Machine and Other	213,567	243,135	242,800	242,800	242,800
2009 Other Operating Expense	585,536	654,896	587,300	587,300	587,300
5000 Capital Expenditures	19,798	23,961	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$5,100,932</b>	<b>\$5,462,719</b>	<b>\$5,418,638</b>	<b>\$5,453,499</b>	<b>\$5,453,499</b>

## STRATEGY REQUEST

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
METHOD OF FINANCING:					
0001 General Revenue Fund	\$5,094,743	\$5,446,934	\$5,402,853	\$5,442,008	\$5,442,008
<b>SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)</b>	<b>\$5,094,743</b>	<b>\$5,446,934</b>	<b>\$5,402,853</b>	<b>\$5,442,008</b>	<b>\$5,442,008</b>
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$6,189	\$15,785	\$15,785	\$11,491	\$11,491
<b>SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)</b>	<b>\$6,189</b>	<b>\$15,785</b>	<b>\$15,785</b>	<b>\$11,491</b>	<b>\$11,491</b>
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$5,100,932</b>	<b>\$5,462,719</b>	<b>\$5,418,638</b>	<b>\$5,453,499</b>	<b>\$5,453,499</b>
<b>FULL TIME EQUIVALENT POSITIONS:</b>	<b>56.2</b>	<b>56.7</b>	<b>57.9</b>	<b>57.9</b>	<b>57.9</b>

**STRATEGY DESCRIPTION AND JUSTIFICATION:**

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

**EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:**

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

Changes in reporting requirements dictated by state or federal legislative mandate and policy updates promulgated by standard-setting boards and technological advances also create constant demands for review of current procedures and changes in existing processes. The ever-changing environment of the banking and investment industry affects staff and technology resources. Any restraints on development resulting from lack of adequate resources (human or financial) may restrict usage of current technologies, which could cripple the Treasury's growth and productivity. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2020-21 biennium

**EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):**

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$10,881,357	\$10,906,998	\$25,641	\$25,641	General revenue reflects a net increase for this strategy primarily due to the impact of indirect costs in the professional services category.



## STRATEGY REQUEST

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

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

STRATEGY: 01 Provide statewide procurement and support services

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
OUTPUT MEASURES:					
01 Number of New and Renewed Statewide Volume Contracts Awarded	181.0	600.0	600.0	600.0	600.0
02 Number of Solicitations Reviewed for Agencies and Delegated to Agencies	273.0	200.0	200.0	200.0	200.0
03 Number of One-Time Contracts Awarded for Other State Agencies	16.0	50.0	50.0	25.0	25.0
04 Number of New and Renewed Purchasing Certifications Issued	382.0	200.0	200.0	500.0	500.0
05 Number of HUB Field Audits Conducted (K)	795.0	700.0	700.0	700.0	700.0
06 Number of HUB Desk Audits Conducted (K)	2,831.0	2,700.0	2,700.0	2,700.0	2,700.0
07 Number of HUB Seminars and Outreach Efforts Conducted	47.0	120.0	120.0	80.0	80.0
08 Number of Pieces of Mail Processed	4,115,162.0	4,300,000.0	4,300,000.0	4,300,000.0	4,300,000.0
EFFICIENCY MEASURE:					
01 Number of Business Days to Process Open Market Requisitions From Agencies	58.3	150.0	150.0	150.0	150.0
EXPLANATORY / INPUT MEASURE:					
01 Number of New HUB Applications Received	1,522.0	1,300.0	1,300.0	1,300.0	1,300.0

## STRATEGY REQUEST

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
<b>OBJECTS OF EXPENSE:</b>					
1001 Salaries and Wages	\$4,251,377	\$5,236,693	\$5,744,056	\$5,744,056	\$5,744,056
1002 Other Personnel Costs	183,897	152,586	164,361	164,361	164,361
2001 Professional Fees and Services	317,904	53,742	202,752	76,832	76,832
2002 Fuels and Lubricants	7,764	12,000	12,000	12,000	12,000
2003 Consumable Supplies	55,914	11,934	13,022	13,022	13,022
2004 Utilities	5,170	5,766	5,561	5,561	5,561
2005 Travel	49,146	54,884	54,651	54,651	54,651
2006 Rent – Building	62,159	17,516	19,103	19,103	19,103
2007 Rent – Machine and Other	58,203	53,709	54,625	54,625	54,625
2009 Other Operating Expense	224,365	428,853	339,187	278,942	278,942
5000 Capital Expenditures	0	21,099	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$5,215,899</b>	<b>\$6,048,782</b>	<b>\$6,609,318</b>	<b>\$6,423,153</b>	<b>\$6,423,153</b>
<b>METHOD OF FINANCING:</b>					
0001 General Revenue Fund	\$3,768,871	\$4,435,872	\$4,996,408	\$4,810,243	\$4,810,243
<b>SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)</b>	<b>\$3,768,871</b>	<b>\$4,435,872</b>	<b>\$4,996,408</b>	<b>\$4,810,243</b>	<b>\$4,810,243</b>
<b>METHOD OF FINANCING:</b>					
0666 Appropriated Receipts	\$814,216	\$1,070,800	\$1,070,800	\$900,000	\$900,000
0777 Interagency Contract Receipts	632,812	542,110	542,110	712,910	712,910
<b>SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)</b>	<b>\$1,447,028</b>	<b>\$1,612,910</b>	<b>\$1,612,910</b>	<b>\$1,612,910</b>	<b>\$1,612,910</b>
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$5,215,899</b>	<b>\$6,048,782</b>	<b>\$6,609,318</b>	<b>\$6,423,153</b>	<b>\$6,423,153</b>
<b>FULL TIME EQUIVALENT POSITIONS:</b>	<b>73.2</b>	<b>87.7</b>	<b>91.1</b>	<b>91.1</b>	<b>91.1</b>

**STRATEGY DESCRIPTION AND JUSTIFICATION:**

The Statewide Procurement and Support Services area utilizes sound procurement practices to promote competitive bidding focused on obtaining best value and fair competition among vendors in order to ensure the best products at the best price for Texas state agencies, institutions of higher education and cooperative purchasing partners. Chapter 2155 of the Texas Government Code provides general rules and procedures, while Chapter 2156 governs procurement methods. Other provisions are found in Chapter 2158, containing miscellaneous procurement provisions; Chapter 2161, governing the HUB program; Chapter 2171, governing travel and fleet services; Chapter 2176, governing mail operations; and Chapter 2262, governing contract management.

Statewide Procurement awards and oversees statewide contracts for a variety of non-information technology goods and services. The area also manages the Centralized Master Bidders List (CMBL), Electronic State Business Daily, TxSmartBuy, CO-OP Purchasing Program, the Texas Multiple Award Schedule Program and the Vendor Performance Tracking System. The HUB program provides certification, compliance, reporting and education to vendors. Other functions performed by the area include oversight of training and certification for state purchasers and contract managers; the Contract Advisory Team (CAT-RAD); airline, hotel, rental car and travel agent contracts; statewide procurement and travel card contracts; fleet management policy; and mail operations.

## STRATEGY REQUEST

**EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:**

Changes in the travel industry and the popularity of online ticket purchases require the Statewide Procurement and Support Services area to continuously review alternative and innovative contracting methods to obtain efficiency and best value for state travelers. Fuel costs also require fleet management policies to focus on acquiring fuel efficient vehicles while continuing to maximize the useful life of the state's fleet.

Due to recent legislation, the Statewide Procurement and Support Services area has assumed an increased role in statewide procurement guidance and oversight, including expanded responsibilities related to vendor performance, training and transparency in procurement and contract management processes. The Contract Advisory Team review and delegation program assesses thousands of pages of solicitation documents annually to provide guidance to state agencies. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2020-21 biennium.

**EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):**

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$12,658,100	\$12,846,306	\$188,206	\$188,206	The biennial increase is primarily due to Senate Bill 533, which increased the Comptroller's responsibilities related to statewide contracting.

## STRATEGY REQUEST

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

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

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

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
OUTPUT MEASURES:					
01 Number of Tax Returns Processed (K)	5,448,247.0	5,600,000.0	5,750,000.0	6,000,000.0	6,180,000.0
02 Number of Payments Deposited	4,115,867.0	4,125,000.0	4,225,000.0	4,365,000.0	4,490,000.0
03 Number of Permits and Licenses Issued	510,786.0	525,000.0	525,000.0	550,000.0	550,000.0
04 Number of Taxpayer Account Adjustments	842,691.0	800,000.0	800,000.0	800,000.0	800,000.0
05 Number of Collection Actions Performed	70,299.0	69,335.0	69,682.0	69,335.0	69,682.0
06 Number of Tax Refunds Issued	129,000.0	125,517.0	126,145.0	126,776.0	127,410.0
07 Number of Hours to Allocate Local Option Taxes to Government Entities	14,372.0	16,326.0	16,408.0	15,426.0	15,503.0
EFFICIENCY MEASURE:					
01 Average Number of Hours to Deposit Receipts (K)	10.3	10.0	10.0	10.0	10.0
EXPLANATORY / INPUT MEASURE:					
01 Percent of Tax Payments Received via Direct Deposit	98.0%	98.0%	98.0%	98.0%	98.0%

## STRATEGY REQUEST

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
<b>OBJECTS OF EXPENSE:</b>					
1001 Salaries and Wages	\$27,793,153	\$28,057,428	\$28,256,134	\$28,256,134	\$28,256,134
1002 Other Personnel Costs	1,057,302	1,062,630	1,054,842	1,054,842	1,054,842
2001 Professional Fees and Services	2,940,629	7,387,993	5,264,730	5,518,112	5,518,112
2002 Fuels and Lubricants	997	1,807	1,511	1,511	1,511
2003 Consumable Supplies	183,415	188,853	197,991	197,991	197,991
2004 Utilities	299,483	404,991	397,163	397,163	397,163
2005 Travel	33,924	78,553	58,154	58,154	58,154
2006 Rent – Building	92,386	97,052	97,064	97,064	97,064
2007 Rent – Machine and Other	1,490,206	1,733,910	1,742,919	1,742,919	1,742,919
2009 Other Operating Expense	4,958,663	6,368,711	4,912,664	4,912,664	4,912,664
5000 Capital Expenditures	143,901	174,159	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$38,994,059</b>	<b>\$45,556,087</b>	<b>\$41,983,172</b>	<b>\$42,236,554</b>	<b>\$42,236,554</b>
<b>METHOD OF FINANCING:</b>					
0001 General Revenue Fund	\$38,982,775	\$45,550,378	\$41,977,463	\$42,225,719	\$42,225,719
<b>SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)</b>	<b>\$38,982,775</b>	<b>\$45,550,378</b>	<b>\$41,977,463</b>	<b>\$42,225,719</b>	<b>\$42,225,719</b>
<b>METHOD OF FINANCING:</b>					
0666 Appropriated Receipts	\$11,284	\$5,709	\$5,709	\$10,835	\$10,835
<b>SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)</b>	<b>\$11,284</b>	<b>\$5,709</b>	<b>\$5,709</b>	<b>\$10,835</b>	<b>\$10,835</b>
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$38,994,059</b>	<b>\$45,556,087</b>	<b>\$41,983,172</b>	<b>\$42,236,554</b>	<b>\$42,236,554</b>
<b>FULL TIME EQUIVALENT POSITIONS:</b>	<b>494.5</b>	<b>494.7</b>	<b>502.8</b>	<b>502.8</b>	<b>502.8</b>

**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 expeditiously manage the receipt and disbursement of state tax revenue and unclaimed property receipts. The area is also responsible for issuing tax permits and stamps/decals, maintaining taxpayer accounts, processing tax payment exceptions and data adjustments, approving and processing tax refunds, handling advanced collection activities, processing local revenue remittances and disbursements, answering taxpayer service calls and reconciling all tax deposits and transfers on a monthly basis. The area strives to reduce its costs through the use of technology to improve tax processing, the collection and allocation of tax revenue and the disbursements of tax refunds and unclaimed property payments.

## STRATEGY REQUEST

**EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:**

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

Unclaimed property law requires financial institutions, businesses and government entities to report to the state personal property they are holding that is considered abandoned or unclaimed. When the owner's whereabouts are unknown and the appropriate abandonment period has expired, property is reported annually to the Comptroller's office. The impact of the Unclaimed Property function continues to evolve and expand as the agency enhances customer service and augments outreach program efforts for holders and property owners. Property reported per Chapter 74 of the Property Code remains claimable in perpetuity. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2020-21 biennium.

**EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):**

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$87,539,259	\$84,473,108	(\$3,066,151)	(\$3,066,151)	The biennial decrease is primarily related to the costs associated with the development of the unclaimed property system.

## PROGRAM-LEVEL REQUEST SCHEDULE

Agency Code: 304		Agency Name: Comptroller of Public Accounts					
CODE	GOAL / OBJECTIVE / STRATEGY / PROGRAM	<u>BIENNIAL DIFFERENCE</u>					
		BL 2018-19	BL 2020	BL 2021	TTL 2020-21	\$	%
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	\$202,670,084	\$102,609,615	\$102,609,615	\$205,219,230	\$2,549,146	1.3%
02	Achieve avg. account closure rates, ratios and turnaround times						
01	Improve compliance with tax laws	85,740,768	43,875,573	43,875,573	87,751,146	2,010,378	2.3%
03	Improve taxpayer ratings of accuracy/speed of information						
01	Provide information to taxpayers/officials/public	36,313,617	18,255,554	18,255,554	36,511,108	197,491	0.5%
04	Provide fair and timely hearings and position letters						
01	Provide tax hearings/represent the agency						
01	Legal Counsel for Agency Affairs	19,323,252	9,629,700	9,629,700	19,259,400	(63,852)	(0.3%)
02	Administer contract with SOAH	1,620,000	849,150	849,150	1,698,300	78,300	4.8%
<b>TOTAL, GOAL 01</b>		<b>\$345,667,721</b>	<b>\$175,219,592</b>	<b>\$175,219,592</b>	<b>\$350,439,184</b>	<b>\$4,771,463</b>	<b>1.4%</b>
02	To efficiently manage the state's fiscal affairs						
01	Maintain state's accounting system; certify general appropriations act						
01	Project receipts/disbursements; complete accounting						
01	Fiscal Management	\$48,226,044	\$24,329,912	\$24,329,912	\$48,659,824	\$433,780	0.9%
02	Revenue Estimating	8,417,509	4,262,081	4,262,081	8,524,162	106,653	1.3%
02	Implement an enterprise resource planning system	100,595,823	48,414,815	48,414,815	96,829,630	(3,766,193)	(3.7%)
02	Ensure the effectiveness of the property value study						
01	Conduct property value study; provide assistance	26,632,275	11,456,596	11,456,596	22,913,192	(3,719,083)	(14.0%)
03	Maximize state revenue						
01	Ensure the state's assets/receipts/warrants are secured	10,881,357	5,453,499	5,453,499	10,906,998	25,641	0.2%

## PROGRAM-LEVEL REQUEST SCHEDULE

Agency Code: 304		Agency Name: Comptroller of Public Accounts					
CODE	GOAL / OBJECTIVE / STRATEGY / PROGRAM	<u>BIENNIAL DIFFERENCE</u>					
		BL 2018-19	BL 2020	BL 2021	TTL 2020-21	\$	%
04	Manage a procurement system; maximize competition; provide services						
01	Provide statewide procurement and support services						
01	Procurement and Administration	9,656,993	4,876,756	4,876,756	9,753,512	96,519	1.0%
02	Historically Underutilized Business Program	1,534,425	779,357	779,357	1,558,714	24,289	1.6%
03	Statewide Mail Operations	1,466,682	767,040	767,040	1,534,080	67,398	4.6%
TOTAL, GOAL 02		<u>\$207,411,108</u>	<u>\$100,340,056</u>	<u>\$100,340,056</u>	<u>\$200,680,112</u>	<u>(\$6,730,996)</u>	<u>(3.2%)</u>
03	To expeditiously manage the receipt and disbursement of state revenue						
01	Generate taxpayer refunds; return tax allocations; maintain turnaround						
01	Improve tax/voucher data processing						
01	Revenue Administration	\$62,942,771	\$32,247,660	\$32,247,660	\$64,495,320	\$1,552,549	2.5%
02	Unclaimed Property Administration	24,596,488	9,988,894	9,988,894	19,977,788	(4,618,700)	(18.8%)
TOTAL, GOAL 03		<u>\$87,539,259</u>	<u>\$42,236,554</u>	<u>\$42,236,554</u>	<u>\$84,473,108</u>	<u>(\$3,066,151)</u>	<u>(3.5%)</u>
TOTAL, AGENCY STRATEGY REQUEST		<u>\$640,618,088</u>	<u>\$317,796,202</u>	<u>\$317,796,202</u>	<u>\$635,592,404</u>	<u>(\$5,025,684)</u>	<u>(0.8%)</u>
TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST		\$0	\$0	\$0	\$0	\$0	0.0%
GRAND TOTAL, AGENCY REQUEST		<u>\$640,618,088</u>	<u>\$317,796,202</u>	<u>\$317,796,202</u>	<u>\$635,592,404</u>	<u>(\$5,025,684)</u>	<u>(0.8%)</u>
METHOD OF FINANCING							
GENERAL REVENUE							
0001	General Revenue Fund	\$603,085,004	\$301,542,502	\$301,542,502	\$603,085,004	\$0	0.0%
TOTAL, GENERAL REVENUE		<u>\$603,085,004</u>	<u>\$301,542,502</u>	<u>\$301,542,502</u>	<u>\$603,085,004</u>	<u>\$0</u>	<u>0.0%</u>



## PROGRAM-LEVEL REQUEST SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / STRATEGY / PROGRAM	BL 2018-19	BL 2020	BL 2021	TTL 2020-21	<u>BIENNIAL DIFFERENCE</u>	
						\$	%
GENERAL REVENUE – DEDICATED FUNDS:							
	5010 GR Dedicated – Sexual Assault Program Account	\$17,000	\$0	\$0	\$0	(\$17,000)	(100.0%)
TOTAL, GENERAL REVENUE – DEDICATED		\$17,000	\$0	\$0	\$0	(\$17,000)	(100.0%)
OTHER FUNDS:							
	0666 Appropriated Receipts	\$31,344,092	\$13,075,000	\$13,075,000	\$26,150,000	(\$5,194,092)	(16.6%)
	0777 Interagency Contract Receipts	6,171,992	3,178,700	3,178,700	6,357,400	185,408	3.0%
TOTAL, OTHER FUNDS		\$37,516,084	\$16,253,700	\$16,253,700	\$32,507,400	(\$5,008,684)	(13.4%)
TOTAL, METHOD OF FINANCING		\$640,618,088	\$317,796,202	\$317,796,202	\$635,592,404	(\$5,025,684)	(0.8%)

## RIDER APPROPRIATIONS AND UNEXPENDED BALANCES REQUEST

RIDER	STRATEGY	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
Agency Code: 304      Agency Name: Comptroller of Public Accounts						
Rider # 7, UB Carried Forward Between Biennia						
01-01-01	Maintain an ongoing program of audit and verification activities	\$0	\$2,459,047	\$0	\$0	\$0
OBJECTS OF EXPENSE:						
2001	Professional Fees and Services	\$0	\$1,310,190	\$0	\$0	\$0
2009	Other Operating Expense	0	502,822	0	0	0
5000	Capital Expenditures	0	646,035	0	0	0
TOTAL, OBJECTS OF EXPENSE		\$0	\$2,459,047	\$0	\$0	\$0
METHOD OF FINANCING:						
0001	General Revenue Fund	\$0	\$2,200,370	\$0	\$0	\$0
0666	Appropriated Receipts	0	258,677	0	0	0
TOTAL, METHOD OF FINANCING		\$0	\$2,459,047	\$0	\$0	\$0
01-02-01	Improve compliance with tax laws through contact and collection program	\$0	\$1,017,969	\$0	\$0	\$0
OBJECTS OF EXPENSE:						
2001	Professional Fees and Services	\$0	\$606,140	\$0	\$0	\$0
2009	Other Operating Expense	0	232,623	0	0	0
5000	Capital Expenditures	0	179,206	0	0	0
TOTAL, OBJECTS OF EXPENSE		\$0	\$1,017,969	\$0	\$0	\$0
METHOD OF FINANCING:						
0001	General Revenue Fund	\$0	\$1,017,969	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING		\$0	\$1,017,969	\$0	\$0	\$0

## RIDER APPROPRIATIONS AND UNEXPENDED BALANCES REQUEST

RIDER	STRATEGY	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
Agency Code: 304      Agency Name: Comptroller of Public Accounts						
Rider # 7, UB Carried Forward Between Biennia						
01-03-01	Provide information to taxpayers, government officials and the public	\$0	\$429,964	\$0	\$0	\$0
OBJECTS OF EXPENSE:						
2001	Professional Fees and Services	\$0	\$256,018	\$0	\$0	\$0
2009	Other Operating Expense	0	98,254	0	0	0
5000	Capital Expenditures	0	75,692	0	0	0
TOTAL, OBJECTS OF EXPENSE		\$0	\$429,964	\$0	\$0	\$0
METHOD OF FINANCING:						
0001	General Revenue Fund	\$0	\$429,964	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING		\$0	\$429,964	\$0	\$0	\$0
01-04-01	Provide tax hearings; represent the agency; provide legal counsel	\$0	\$148,163	\$0	\$0	\$0
OBJECTS OF EXPENSE:						
2001	Professional Fees and Services	\$0	\$88,222	\$0	\$0	\$0
2009	Other Operating Expense	0	33,858	0	0	0
5000	Capital Expenditures	0	26,083	0	0	0
TOTAL, OBJECTS OF EXPENSE		\$0	\$148,163	\$0	\$0	\$0
METHOD OF FINANCING:						
0001	General Revenue Fund	\$0	\$148,163	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING		\$0	\$148,163	\$0	\$0	\$0

## RIDER APPROPRIATIONS AND UNEXPENDED BALANCES REQUEST

RIDER	STRATEGY	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
Agency Code: 304      Agency Name: Comptroller of Public Accounts						
Rider # 7, UB Carried Forward Between Biennia						
02-01-01	Project receipts/disbursements; complete accounting and reporting	\$0	\$664,120	\$0	\$0	\$0
OBJECTS OF EXPENSE:						
	2001 Professional Fees and Services	\$0	\$395,444	\$0	\$0	\$0
	2009 Other Operating Expense	0	151,763	0	0	0
	5000 Capital Expenditures	0	116,913	0	0	0
TOTAL, OBJECTS OF EXPENSE		\$0	\$664,120	\$0	\$0	\$0
METHOD OF FINANCING:						
	0001 General Revenue Fund	\$0	\$664,120	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING		\$0	\$664,120	\$0	\$0	\$0
02-01-02	Implement a statewide enterprise resource planning system	\$0	\$972,367	\$0	\$0	\$0
OBJECTS OF EXPENSE:						
	2001 Professional Fees and Services	\$0	\$972,367	\$0	\$0	\$0
TOTAL, OBJECTS OF EXPENSE		\$0	\$972,367	\$0	\$0	\$0
METHOD OF FINANCING:						
	0001 General Revenue Fund	\$0	\$530,132	\$0	\$0	\$0
	0666 Appropriated Receipts	0	139,359	0	0	0
	0777 Interagency Contract Receipts	0	302,876	0	0	0
TOTAL, METHOD OF FINANCING		\$0	\$972,367	\$0	\$0	\$0

## RIDER APPROPRIATIONS AND UNEXPENDED BALANCES REQUEST

RIDER	STRATEGY	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
Agency Code: 304      Agency Name: Comptroller of Public Accounts						
Rider # 7, UB Carried Forward Between Biennia						
02-02-01	Conduct property value study; provide assistance; review methods	\$0	\$2,650,719	\$0	\$0	\$0
OBJECTS OF EXPENSE:						
	2001 Professional Fees and Services	\$0	\$199,833	\$0	\$0	\$0
	2009 Other Operating Expense	0	404,785	0	0	0
	5000 Capital Expenditures	0	2,046,101	0	0	0
TOTAL, OBJECTS OF EXPENSE		\$0	\$2,650,719	\$0	\$0	\$0
METHOD OF FINANCING:						
	0001 General Revenue Fund	\$0	\$2,650,719	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING		\$0	\$2,650,719	\$0	\$0	\$0
02-03-01	Ensure that the state's assets, cash receipts and warrants are secured	\$0	\$134,218	\$0	\$0	\$0
OBJECTS OF EXPENSE:						
	2001 Professional Fees and Services	\$0	\$79,919	\$0	\$0	\$0
	2009 Other Operating Expense	0	30,671	0	0	0
	5000 Capital Expenditures	0	23,628	0	0	0
TOTAL, OBJECTS OF EXPENSE		\$0	\$134,218	\$0	\$0	\$0
METHOD OF FINANCING:						
	0001 General Revenue Fund	\$0	\$134,218	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING		\$0	\$134,218	\$0	\$0	\$0

## RIDER APPROPRIATIONS AND UNEXPENDED BALANCES REQUEST

RIDER	STRATEGY	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
Agency Code: 304      Agency Name: Comptroller of Public Accounts						
Rider # 7, UB Carried Forward Between Biennia						
02-04-01	Provide statewide procurement and support services	\$0	\$114,960	\$0	\$0	\$0
OBJECTS OF EXPENSE:						
	2009 Other Operating Expense	\$0	\$114,960	\$0	\$0	\$0
TOTAL, OBJECTS OF EXPENSE		\$0	\$114,960	\$0	\$0	\$0
METHOD OF FINANCING:						
	0001 General Revenue Fund	\$0	\$114,960	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING		\$0	\$114,960	\$0	\$0	\$0
03-01-01	Improve tax/voucher data processing, tax collection and disbursements	\$0	\$4,706,653	\$0	\$0	\$0
OBJECTS OF EXPENSE:						
	2001 Professional Fees and Services	\$0	\$4,311,983	\$0	\$0	\$0
	2009 Other Operating Expense	0	222,931	0	0	0
	5000 Capital Expenditures	0	171,739	0	0	0
TOTAL, OBJECTS OF EXPENSE		\$0	\$4,706,653	\$0	\$0	\$0
METHOD OF FINANCING:						
	0001 General Revenue Fund	\$0	\$4,706,653	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING		\$0	\$4,706,653	\$0	\$0	\$0
GRAND TOTAL, OBJECTS OF EXPENSE		\$0	\$13,298,180	\$0	\$0	\$0
GRAND TOTAL, METHOD OF FINANCING		\$0	\$13,298,180	\$0	\$0	\$0

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

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

**RIDER REVISIONS AND ADDITIONS SCHEDULE**

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Date: 8/17/18	Request Level: Base																																																																														
Current Rider Number	Page Number In 2018-19 GAA	Proposed Rider Language																																																																															
2	I-18	<p><b>Capital Budget.</b> Funds appropriated above may be expended for capital budget items listed below. The amounts identified for each item may be adjusted or expended on other capital expenditures, subject to the aggregate dollar restrictions on capital budget expenditures provided in the general provisions of this Act.</p> <table border="0"> <thead> <tr> <th></th> <th align="right">2018</th> <th align="right">2020</th> <th align="right">2019</th> <th align="right">2021</th> </tr> </thead> <tbody> <tr> <td colspan="5">a. Acquisition of Information Resource Technologies</td> </tr> <tr> <td>    (1) Daily Operations</td> <td align="right">\$10,114,111</td> <td align="right">\$11,745,335</td> <td align="right">\$11,105,408</td> <td align="right">\$11,745,335</td> </tr> <tr> <td>    (2) Desktop, Laptop and Tablet Purchases and Leases</td> <td align="right">664,169</td> <td align="right">\$0</td> <td align="right">UB</td> <td align="right">\$0</td> </tr> <tr> <td>        Total, Acquisition of Information Resource Technologies</td> <td align="right"><u>\$10,778,280</u></td> <td align="right"><u>\$11,745,335</u></td> <td align="right">\$11,105,408</td> <td align="right"><u>\$11,745,335</u></td> </tr> <tr> <td colspan="5">b. Centralized Accounting and Payroll/Personnel System (CAPPS)</td> </tr> <tr> <td>    (1) ProjectONE/Centralized Accounting and Payroll/ Personnel System (CAPPS)</td> <td align="right">\$47,972,669</td> <td align="right">\$48,414,815</td> <td align="right">\$47,942,669</td> <td align="right">\$48,414,815</td> </tr> <tr> <td>        Total, Capital Budget</td> <td align="right"><u>\$58,720,949</u></td> <td align="right"><u>\$60,160,150</u></td> <td align="right">\$59,048,077</td> <td align="right"><u>\$60,160,150</u></td> </tr> <tr> <td colspan="5">Method of Financing (Capital Budget):</td> </tr> <tr> <td>General Revenue Fund</td> <td align="right">\$44,587,946</td> <td align="right">\$45,829,360</td> <td align="right">\$44,915,074</td> <td align="right">\$45,829,360</td> </tr> <tr> <td colspan="5">Other Funds</td> </tr> <tr> <td>    Appropriated Receipts</td> <td align="right">\$12,000,000</td> <td align="right">\$12,000,000</td> <td align="right">\$12,000,000</td> <td align="right">\$12,000,000</td> </tr> <tr> <td>    Interagency Contracts</td> <td align="right">2,133,003</td> <td align="right">2,330,790</td> <td align="right">2,133,003</td> <td align="right">2,330,790</td> </tr> <tr> <td>        Subtotal, Other Funds</td> <td align="right"><u>\$14,133,003</u></td> <td align="right"><u>\$14,330,790</u></td> <td align="right">\$14,133,003</td> <td align="right"><u>\$14,330,790</u></td> </tr> <tr> <td>        Total, Method of Financing</td> <td align="right">\$58,720,949</td> <td align="right"><u>\$60,160,150</u></td> <td align="right">\$59,048,077</td> <td align="right"><u>\$60,160,150</u></td> </tr> </tbody> </table> <p><i>Costs reflect the 2020-21 Capital Budget Project Request. An explanation is included in the Capital Budget Project Schedules.</i></p>						2018	2020	2019	2021	a. Acquisition of Information Resource Technologies					(1) Daily Operations	\$10,114,111	\$11,745,335	\$11,105,408	\$11,745,335	(2) Desktop, Laptop and Tablet Purchases and Leases	664,169	\$0	UB	\$0	Total, Acquisition of Information Resource Technologies	<u>\$10,778,280</u>	<u>\$11,745,335</u>	\$11,105,408	<u>\$11,745,335</u>	b. Centralized Accounting and Payroll/Personnel System (CAPPS)					(1) ProjectONE/Centralized Accounting and Payroll/ Personnel System (CAPPS)	\$47,972,669	\$48,414,815	\$47,942,669	\$48,414,815	Total, Capital Budget	<u>\$58,720,949</u>	<u>\$60,160,150</u>	\$59,048,077	<u>\$60,160,150</u>	Method of Financing (Capital Budget):					General Revenue Fund	\$44,587,946	\$45,829,360	\$44,915,074	\$45,829,360	Other Funds					Appropriated Receipts	\$12,000,000	\$12,000,000	\$12,000,000	\$12,000,000	Interagency Contracts	2,133,003	2,330,790	2,133,003	2,330,790	Subtotal, Other Funds	<u>\$14,133,003</u>	<u>\$14,330,790</u>	\$14,133,003	<u>\$14,330,790</u>	Total, Method of Financing	\$58,720,949	<u>\$60,160,150</u>	\$59,048,077	<u>\$60,160,150</u>
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## RIDER REVISIONS AND ADDITIONS SCHEDULE

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4	I-19	<p><b>Employee Incentive Rider.</b> In addition to the existing authority and amounts related to employee compensation and benefits, the Comptroller of Public Accounts may expend amounts necessary from funds appropriated for the <del>2018-19</del> <u>2020-21</u> biennium for the purposes of enhancing compensation, providing incentives, or paying associated expenses for high performing employees within the Comptroller's Office.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>																																																													
7	I-19	<p><b>Unexpended Balances Carried Forward Between Biennia.</b> All unobligated and unexpended balances appropriated and/or allocated to the Comptroller of Public Accounts from the <del>2016-17</del> <u>2018-19</u> biennium due to efficiencies or other cost savings of the Comptroller are hereby appropriated for the <del>2018-19</del> <u>2020-21</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>																																																													
10	I-19	<p><b>Unexpended Balances Between Fiscal Years Within the Biennium.</b> Any unexpended balances as of August 31, <del>2018</del> <u>2020</u>, in the appropriations made herein to the Comptroller of Public Accounts are hereby appropriated for the same purpose for the fiscal year beginning September 1, <del>2018</del> <u>2020</u>.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>																																																													
14	I-20	<p><b>Informational Listing: Enterprise Resource Planning Software License Payments.</b> The following is an informational listing of funds appropriated above in Strategy B.1.2, CAPPs Implementation, out of Interagency Contracts by agency for enterprise resource planning software license payments.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 10%; text-align: center;"><u>FY-2018</u></th> <th style="width: 10%; text-align: center;"><u>FY 2020</u></th> <th style="width: 10%; text-align: center;"><u>FY-2019</u></th> <th style="width: 10%; text-align: center;"><u>FY 2021</u></th> </tr> </thead> <tbody> <tr> <td colspan="5"><u>ARTICLE I</u></td> </tr> <tr> <td style="padding-left: 20px;">Office of the Attorney General</td> <td style="text-align: right;">\$57,055</td> <td style="text-align: right;">\$62,345</td> <td style="text-align: right;">\$57,055</td> <td style="text-align: right;">\$62,345</td> </tr> <tr> <td colspan="5"><u>ARTICLE II</u></td> </tr> <tr> <td style="padding-left: 20px;">Health and Human Services Commission</td> <td style="text-align: right;">\$1,279,077</td> <td style="text-align: right;">\$1,397,682</td> <td style="text-align: right;">\$1,279,077</td> <td style="text-align: right;">\$1,397,682</td> </tr> <tr> <td colspan="5"><u>ARTICLE III</u></td> </tr> <tr> <td style="padding-left: 20px;">Texas Education Agency</td> <td style="text-align: right;">\$142,090</td> <td style="text-align: right;">\$155,265</td> <td style="text-align: right;">\$142,090</td> <td style="text-align: right;">\$155,265</td> </tr> <tr> <td colspan="5"><u>ARTICLE VII</u></td> </tr> <tr> <td style="padding-left: 20px;">Department of Housing and Community Affairs</td> <td style="text-align: right;">\$54,229</td> <td style="text-align: right;">\$59,258</td> <td style="text-align: right;">\$54,229</td> <td style="text-align: right;">\$59,258</td> </tr> <tr> <td style="padding-left: 20px;">Texas Department of Transportation</td> <td style="text-align: right;">\$288,512</td> <td style="text-align: right;">\$315,265</td> <td style="text-align: right;">\$288,512</td> <td style="text-align: right;">\$315,265</td> </tr> <tr> <td style="padding-left: 20px;">Texas Workforce Commission</td> <td style="text-align: right;">\$312,040</td> <td style="text-align: right;">\$340,975</td> <td style="text-align: right;">\$312,040</td> <td style="text-align: right;">\$340,975</td> </tr> <tr> <td style="padding-left: 20px;">Total, Software License Payments</td> <td style="text-align: right;"><u>\$2,133,003</u></td> <td style="text-align: right;"><u>\$2,330,790</u></td> <td style="text-align: right;"><u>\$2,133,003</u></td> <td style="text-align: right;"><u>\$2,330,790</u></td> </tr> </tbody> </table> <p><i>This rider provision must be updated to reflect the change in fiscal years and cost.</i></p>			<u>FY-2018</u>	<u>FY 2020</u>	<u>FY-2019</u>	<u>FY 2021</u>	<u>ARTICLE I</u>					Office of the Attorney General	\$57,055	\$62,345	\$57,055	\$62,345	<u>ARTICLE II</u>					Health and Human Services Commission	\$1,279,077	\$1,397,682	\$1,279,077	\$1,397,682	<u>ARTICLE III</u>					Texas Education Agency	\$142,090	\$155,265	\$142,090	\$155,265	<u>ARTICLE VII</u>					Department of Housing and Community Affairs	\$54,229	\$59,258	\$54,229	\$59,258	Texas Department of Transportation	\$288,512	\$315,265	\$288,512	\$315,265	Texas Workforce Commission	\$312,040	\$340,975	\$312,040	\$340,975	Total, Software License Payments	<u>\$2,133,003</u>	<u>\$2,330,790</u>	<u>\$2,133,003</u>	<u>\$2,330,790</u>
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## RIDER REVISIONS AND ADDITIONS SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Date: 8/17/18	Request Level: Base
Current Rider Number	Page Number In 2018-19 GAA	Proposed Rider Language	
15	I-20	<p><b>Statewide Procurement Fees.</b> Included in amounts appropriated above in Strategy B.1.2, CAPPs Implementation, is an estimated \$12,000,000 out of Appropriated Receipts in each fiscal year of the biennium from statewide procurement fees assessed under §2101.034, Government Code, for the purpose of implementation of the statewide Centralized Accounting and Payroll/Personnel System. Such amounts shall not exceed the amount of money credited to General Revenue from statewide procurement proceeds.</p> <p>Also included in amounts appropriated above in Strategy B.4.1, Procurement and Support Services, is an estimated <del>\$1,070,800</del> <u>\$900,000</u> in Appropriated Receipts and an estimated <del>\$542,140</del> <u>\$712,910</u> in Interagency Contracts in each fiscal year of the biennium from receipts assessed under Chapter 2155 and §2176.109, Government Code, §271.082, Local Government Code, and §122.019, Human Resources Code, by the Statewide Procurement and Support Services division within the Comptroller of Public Accounts for administration of statewide procurement services.</p> <p><i>This rider provision must be updated to reflect changes in estimated receipt projections and division name change.</i></p>	
16	I-20	<p><b>Report on the Implementation of the Centralized Accounting and Payroll/Personnel System.</b> Out of funds appropriated above, the Comptroller of Public Accounts shall report annually to the Legislative Budget Board by October 1st of each fiscal year on the status of the implementation of the Centralized Accounting and Payroll/Personnel System (CAPPs). The report shall include:</p> <ul style="list-style-type: none"> <li>a. Project costs, including ongoing maintenance and support, in the prior two fiscal years and the projected costs of the current fiscal year;</li> <li>b. Status of agencies which have transitioned to implementing CAPPs and a prioritization and timeline to transition remaining agencies to CAPPs;</li> <li>c. Major implementation milestones met in the prior fiscal year and milestones to be met in the current fiscal year; <del>and,</del></li> <li><del>d. Identification of information technology systems which have retired as a result of implementation of CAPPs, including any cost savings resulting from those systems' retirements, and those which are expected to retire in the current fiscal year.</del></li> </ul> <p><i>This rider is being modified to eliminate the requirement that agencies report cost savings resulting from system retirements directly to the Comptroller's office. The proposed Article IX rider below would require agencies to report directly to the Legislative Budget Board and copy the Comptroller's office to ensure efficient and direct reporting by the agencies implementing CAPPs.</i></p>	
18	I-21	<p><b>Collection of Certain Sexually Oriented Business Fees.</b> Included in amounts appropriated above to the Comptroller of Public Accounts in Strategy A.2.1, Tax-Laws Compliance, is \$125,000 in General Revenue-Dedicated Sexual Assault Program Account No. 5010 in each fiscal year of the biennium for the purpose of increasing compliance and enforcement of the collection of admission fees to certain sexually oriented businesses pursuant to Section 102.052, Business and Commerce Code. Any unexpended and unobligated balances of these funds remaining as of August 31, 2018 are appropriated to the Comptroller of Public Accounts for the fiscal year beginning September 1, 2018 for the same purpose.</p> <p><i>The Comptroller's office is requesting deletion of this rider and the General Revenue – Dedicated funds. All costs associated with the collection of certain sexually-oriented business fees will be absorbed by the agency utilizing its General Revenue appropriation.</i></p>	
19	I-21	<p><b>Contingency for Senate Bill 669.</b> Contingent on enactment of Senate Bill 669, or similar legislation relating to the system for protesting or appealing certain ad-valorem tax determinations, by the Eighty-Fifth Legislature, Regular Session, the Comptroller of Public Accounts is appropriated \$150,000 in General Revenue for each fiscal year of the 2018-19 biennium, and 2 full-time equivalent positions, to implement the provisions of the legislation.</p> <p><i>This rider provision is not applicable to the 2020-21 biennium.</i></p>	

## RIDER REVISIONS AND ADDITIONS SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Date: 8/17/18	Request Level: Base
Current Rider Number	Page Number In 2018-19 GAA	Proposed Rider Language	
20	I-21	<p><b>Contract Advisory Team Notification to Legislative Budget Board.</b> Out of funds appropriated above in Strategy B.4.1, Procurement and Support Services, the Contract Advisory Team (CAT) created by §2262.101, Government Code shall provide the Legislative Budget Board with copies of each recommendation it makes under §2262.101(a)(1), Government Code no later than the 10th calendar business day after making the recommendation. In addition, CAT shall provide the Legislative Budget Board with copies of any written explanation submitted by a state agency under §2262.101(d)(2), Government Code no later than the 10th calendar business day after CAT receives the explanation.</p> <p><i>This rider is being modified to change "calendar days" to "business days" to account for weekends and holidays that are outside of normal working hours.</i></p>	
21	I-21	<p><b>Increase Tax Compliance and State Revenue.</b> Included in amounts appropriated above to the Comptroller of Public Accounts is \$8,284,250 in fiscal year 2018 and \$9,335,000 in fiscal year 2019, out of the General Revenue Fund, for the purpose of increasing tax compliance and state revenue. Included in the "Number of Full-Time-Equivalents (FTE)" figure indicated for the Comptroller of Public Accounts is 55.0 FTEs in fiscal year 2018 and 105.0 FTEs in fiscal year 2019 for the same purpose.</p> <p>This appropriation is contingent upon the Comptroller's certification of available General Revenue of \$47,755,250 for the biennium above the Comptroller's January 2017 Biennial Revenue Estimate.</p> <p><i>This rider provision is not applicable to the 2020-21 biennium.</i></p>	
17.11	IX-85	<p><b>Tax Amnesty.</b> Out of funds appropriated elsewhere in this Act, the Comptroller of Public Accounts shall establish, for a limited duration, a tax amnesty program under the authority of Tax Code Section 111.103, designed to encourage a voluntary reporting by delinquent taxpayers who do not hold a permit, or are otherwise not registered for a tax or fee administered by the Comptroller, or those permitted taxpayers that may have underreported or owe additional taxes or fees. Such a program should provide for the waiver of penalty or interest, or both, but shall not apply to an established tax liability or taxpayers currently under audit review. The amnesty would include tax due from purchases as defined under current state tax statutes. \$27,730,000 in appropriations from the General Revenue Fund made elsewhere in this act and \$18,333,000 in appropriations from the Property Tax Relief Fund made elsewhere in this act are contingent upon the tax amnesty program generating a net increase in available General Revenue Funds in the 2018-19 biennium of at least \$46,063,000 over the Comptroller's January 2017 Biennial Revenue Estimate and any additional general revenue certified as of the date of the enactment of this Act.</p> <p><i>This rider provision is not applicable to the 2020-21 biennium.</i></p>	
17.12	IX-85	<p><b>Accelerated Sale of Unclaimed Securities.</b> \$500,000,000 in General Revenue Funds appropriated elsewhere in this Act is supported by the Comptroller of Public Accounts accelerating the sale of unclaimed securities by at least \$500,000,000 in excess of the Comptroller's January 2017 Biennial Revenue Estimate and any additional general revenue certified as of the date of the enactment of this Act, and depositing those proceeds in the General Revenue Fund.</p> <p><i>This rider provision is not applicable to the 2020-21 biennium.</i></p>	
18.36	IX-96	<p><b>Contingency for Senate Bill 533.</b> Contingent on enactment of Senate Bill 533, or similar legislation decreasing the minimum value of solicitations and contracts requiring Contract Advisory Team review from \$10,000,000 to \$5,000,000, by the Eighty-fifth Legislature, Regular Session, the Comptroller of Public Accounts is appropriated \$216,404 in each fiscal year of the biennium from the General Revenue Fund to implement the provisions of the legislation. In addition, the "Number of Full-Time-Equivalents (FTE)" indicated in the agency's bill pattern is increased by 3.0 FTEs in each fiscal year.</p> <p><i>This rider provision is not applicable to the 2020-21 biennium.</i></p>	

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Agency Code: 304	Agency Name: Comptroller of Public Accounts	Date: 8/17/18	Request Level: Base
Current Rider Number	Page Number In 2018-19 GAA	Proposed Rider Language	
18.38	IX-97	<p><b>Contingency for Senate Bill 625 or House Bill 4180.</b> Contingent on enactment of Senate Bill 625, House Bill 4180, or similar legislation relating to public access to financial and tax rate information of certain special purpose districts, by the Eighty-fifth Legislature, Regular Session, the Comptroller of Public Accounts is appropriated \$242,060 for fiscal year 2018 and \$62,060 for fiscal year 2019 from the General Revenue Fund to implement the provisions of the legislation. In addition, the "Number of Full-Time-Equivalents (FTE)" indicated in the agency's bill pattern is increased by 1.0 FTE in each fiscal year of the biennium.</p> <p><i>This rider provision is not applicable to the 2020-21 biennium.</i></p>	
18.39	IX-97	<p><b>Contingency for Senate Bill 2 or Senate Bill 669.</b> Contingent on enactment of Senate Bill 2, Senate Bill 669, or similar legislation relating to the administration of the ad valorem tax system, by the Eighty-fifth Legislature, Regular Session, the Comptroller of Public Accounts is appropriated \$327,751 for each fiscal year of the biennium from the General Revenue Fund to implement the provisions of the legislation.</p> <p><i>This rider provision is not applicable to the 2020-21 biennium.</i></p>	

**RIDER REVISIONS AND ADDITIONS SCHEDULE**

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Date: 8/17/18	Request Level: Base
Current Rider Number	Page Number In 2018-19 GAA	Proposed Rider Language	
701	IX	<p><b>Centralized Accounting and Payroll/Personnel Systems Deployments.</b> In accordance with §2101.036, Government Code, agencies listed below shall coordinate with the Comptroller of Public Accounts for the purpose of deploying either or both financial and human resources/payroll functionality of CAPPs during the 2020-21 biennium:</p> <ul style="list-style-type: none"> <li><u>Board of Architectural Examiners</u></li> <li><u>Board of Nursing</u></li> <li><u>Board of Plumbing Examiners</u></li> <li><u>Board of Professional Engineers</u></li> <li><u>Board of Professional Land Survey</u></li> <li><u>Board of Public Accountancy</u></li> <li><u>Commission on Environmental Quality</u></li> <li><u>Commission on the Arts</u></li> <li><u>Credit Union Department</u></li> <li><u>Department of Agriculture</u></li> <li><u>Department of Savings and Mortgage Lending</u></li> <li><u>Employment Retirement System</u></li> <li><u>Executive Council of Physical Therapy and Occupational Therapy Examiners</u></li> <li><u>Facilities Commission</u></li> <li><u>General Land Office and Veterans' Land Board</u></li> <li><u>Historical Commission</u></li> <li><u>Lottery Commission</u></li> <li><u>Low-Level Radioactive Waste Disposal Compact Commission</u></li> <li><u>Office of State Federal Relations</u></li> <li><u>Office of the Attorney General</u></li> <li><u>Office of the Governor</u></li> <li><u>Parks and Wildlife Department</u></li> <li><u>Pension Review Board</u></li> <li><u>Racing Commission</u></li> <li><u>Real Estate Commission</u></li> <li><u>School for the Blind and Visually Impaired</u></li> <li><u>Secretary of State</u></li> <li><u>State Office of Risk Management</u></li> <li><u>Trusteed Programs With the Office of the Governor</u></li> <li><u>Water Development Board</u></li> <li><u>Workforce Commission</u></li> </ul> <p><u>On or before October 1, 2020, the agencies identified in this section shall submit a joint report to the Legislative Budget Board and the Comptroller of Public Accounts identifying any information technology systems which have retired or are projected to be retired as a result of deployment of CAPPs, including any cost savings or projected cost savings resulting from those systems' retirements. The report shall be in a format prescribed by the Legislative Budget Board.</u></p> <p><i>This proposed Article IX rider would identify the agencies being deployed during the biennium. Those agencies would be required to report directly to the Legislative Budget Board on the systems which were retired or are projected to be retired as a result of the CAPPs implementation. A copy of the report would be provided to the Comptroller's office.</i></p>	

## CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts			
CATEGORY CODE / CATEGORY NAME				
PROJECT NUMBER / NAME	EXP 2018	BUD 2019	BL 2020	BL 2021
OOE / TOF / MOF CODE				
5005 Acquisition of Information Resource Technologies				
1/1 Daily Operations				
OBJECTS OF EXPENSE - CAPITAL				
2004 Utilities	\$1,821,072	\$2,191,515	\$2,197,319	\$2,197,319
2007 Rent – Machine and Other	9,410,084	9,548,016	9,548,016	9,548,016
5000 Capital Expenditures	926,407	0	0	0
CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 001	\$12,157,563	\$11,739,531	\$11,745,335	\$11,745,335
SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 001	\$12,157,563	\$11,739,531	\$11,745,335	\$11,745,335
TYPE OF FINANCING – CAPITAL				
CA 0001 General Revenue Fund	\$12,157,563	\$11,739,531	\$11,745,335	\$11,745,335
CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 001	\$12,157,563	\$11,739,531	\$11,745,335	\$11,745,335
SUBTOTAL, TYPE OF FINANCING, PROJECT 001	\$12,157,563	\$11,739,531	\$11,745,335	\$11,745,335

## CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts			
CATEGORY CODE / CATEGORY NAME				
PROJECT NUMBER / NAME	EXP 2018	BUD 2019	BL 2020	BL 2021
OOE / TOF / MOF CODE				
5005 Acquisition of Information Resource Technologies				
2/2 Unclaimed Property System Replacement				
OBJECTS OF EXPENSE - CAPITAL				
2001 Professional Fees and Services	\$2,493,639	\$0	\$0	\$0
2009 Other Operating Expense	1,012,214	0	0	0
CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 002	\$3,505,853	\$0	\$0	\$0
SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 002	\$3,505,853	\$0	\$0	\$0
TYPE OF FINANCING – CAPITAL				
CA 0001 General Revenue Fund	\$3,505,853	\$0	\$0	\$0
CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 002	\$3,505,853	\$0	\$0	\$0
SUBTOTAL, TYPE OF FINANCING, PROJECT 002	\$3,505,853	\$0	\$0	\$0

## CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts			
CATEGORY CODE / CATEGORY NAME				
PROJECT NUMBER / NAME	EXP 2018	BUD 2019	BL 2020	BL 2021
OOE / TOF / MOF CODE				
5005 Acquisition of Information Resource Technologies				
3/3 Property Tax System				
OBJECTS OF EXPENSE - CAPITAL				
2001 Professional Fees and Services	\$56,947	\$0	\$0	\$0
2004 Utilities	2,903	5,807	0	0
2009 Other Operating Expense	349,948	10,341	0	0
5000 Capital Expenditures	2,003,857	1,896,142	0	0
CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 003	\$2,413,655	\$1,912,290	\$0	\$0
SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 003	\$2,413,655	\$1,912,290	\$0	\$0
TYPE OF FINANCING – CAPITAL				
CA 0001 General Revenue Fund	\$2,413,655	\$1,912,290	\$0	\$0
CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 003	\$2,413,655	\$1,912,290	\$0	\$0
SUBTOTAL, TYPE OF FINANCING, PROJECT 003	\$2,413,655	\$1,912,290	\$0	\$0
CAPITAL SUBTOTAL, CATEGORY 5005	\$18,077,071	\$13,651,821	\$11,745,335	\$11,745,335
INFORMATIONAL SUBTOTAL, CATEGORY 5005	\$0	\$0	\$0	\$0
TOTAL, CATEGORY 5005	\$18,077,071	\$13,651,821	\$11,745,335	\$11,745,335

## CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts			
CATEGORY CODE / CATEGORY NAME				
PROJECT NUMBER / NAME	EXP 2018	BUD 2019	BL 2020	BL 2021
OOE / TOF / MOF CODE				
8000 Centralized Accounting and Payroll/Personnel System (CAPPS)				
4/4 ProjectONE/Centralized Accounting and Payroll/Personnel System (CAPPS)				
OBJECTS OF EXPENSE - CAPITAL				
1001 Salaries and Wages	\$4,047,984	\$5,428,505	\$5,428,505	\$5,428,505
1002 Other Personnel Costs	148,621	103,645	103,645	103,645
2001 Professional Fees and Services	39,951,548	41,248,228	38,053,140	38,053,140
2009 Other Operating Expense	4,909,481	4,757,811	4,829,525	4,829,525
CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 004	<u>\$49,057,634</u>	<u>\$51,538,189</u>	<u>\$48,414,815</u>	<u>\$48,414,815</u>
SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 004	<u>\$49,057,634</u>	<u>\$51,538,189</u>	<u>\$48,414,815</u>	<u>\$48,414,815</u>
TYPE OF FINANCING - CAPITAL				
CA 0001 General Revenue Fund	\$34,343,406	\$33,816,990	\$34,084,025	\$34,084,025
CA 0666 Appropriated Receipts	12,139,359	15,458,296	12,000,000	12,000,000
CA 0777 Interagency Contract Receipts	2,574,869	2,262,903	2,330,790	2,330,790
CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 004	<u>\$49,057,634</u>	<u>\$51,538,189</u>	<u>\$48,414,815</u>	<u>\$48,414,815</u>
SUBTOTAL, TYPE OF FINANCING, PROJECT 004	<u>\$49,057,634</u>	<u>\$51,538,189</u>	<u>\$48,414,815</u>	<u>\$48,414,815</u>
CAPITAL SUBTOTAL, CATEGORY 8000	<u>\$49,057,634</u>	<u>\$51,538,189</u>	<u>\$48,414,815</u>	<u>\$48,414,815</u>
INFORMATIONAL SUBTOTAL, CATEGORY 8000	\$0	\$0	\$0	\$0
TOTAL, CATEGORY 8000	<u>\$49,057,634</u>	<u>\$51,538,189</u>	<u>\$48,414,815</u>	<u>\$48,414,815</u>
AGENCY TOTAL - CAPITAL	\$67,134,705	\$65,190,010	\$60,160,150	\$60,160,150
AGENCY TOTAL - INFORMATIONAL	\$0	\$0	\$0	\$0
AGENCY TOTAL	<u>\$67,134,705</u>	<u>\$65,190,010</u>	<u>\$60,160,150</u>	<u>\$60,160,150</u>



## CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / CATEGORY NAME	EXP 2018	BUD 2019	BL 2020	BL 2021
PROJECT NUMBER / NAME				
OOE / TOF / MOF CODE				
METHOD OF FINANCING - CAPITAL				
0001 General Revenue Fund	\$52,420,477	\$47,468,811	\$45,829,360	\$45,829,360
0666 Appropriated Receipts	12,139,359	15,458,296	12,000,000	12,000,000
0777 Interagency Contract Receipts	2,574,869	2,262,903	2,330,790	2,330,790
TOTAL, METHOD OF FINANCING - CAPITAL	\$67,134,705	\$65,190,010	\$60,160,150	\$60,160,150
TOTAL, METHOD OF FINANCING	\$67,134,705	\$65,190,010	\$60,160,150	\$60,160,150
METHOD OF FINANCING - INFORMATIONAL				
0001 General Revenue Fund	\$0	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING - INFORMATIONAL	\$0	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING	\$0	\$0	\$0	\$0
TYPE OF FINANCING - CAPITAL				
CA Current Appropriations	\$67,134,705	\$65,190,010	\$60,160,150	\$60,160,150
TOTAL, TYPE OF FINANCING - CAPITAL	\$67,134,705	\$65,190,010	\$60,160,150	\$60,160,150
TYPE OF FINANCING - INFORMATIONAL				
CA Current Appropriations	\$0	\$0	\$0	\$0
TOTAL, TYPE OF FINANCING - INFORMATIONAL	\$0	\$0	\$0	\$0
TOTAL, TYPE OF FINANCING	\$67,134,705	\$65,190,010	\$60,160,150	\$60,160,150

## CAPITAL BUDGET PROJECT INFORMATION

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

PROJECT NUMBER / NAME

5005 Acquisition of Information Resource Technologies

001 Daily Operations

PROJECT DESCRIPTION:

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

Number of Units / Average Unit Cost: N/A

Estimated Completion Date: Ongoing

Additional Capital Expenditure Amounts Required:

2022		2023
\$0		\$0

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: \$0

Revenue Generation / Cost Savings: N/A

Explanation: N/A

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

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

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

## CAPITAL BUDGET PROJECT INFORMATION

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

PROJECT NUMBER / NAME

8000 Centralized Accounting and Payroll/Personnel System (CAPPS)

004 ProjectONE/Centralized Accounting and Payroll/Personnel System (CAPPS)

PROJECT DESCRIPTION:

The Comptroller's office is responsible for efficiently managing the state's fiscal affairs. To further financial and reporting uniformity, the agency is leading the effort to deploy, maintain and support Enterprise Resource Planning (ERP), a statewide effort called for by legislators in House Bill 3106 of the 80th legislative session. ERP, or ProjectONE—Our New Enterprise, was created to provide a single set of real-time books designed to reduce conflicting data and give decision-makers accurate and timely financial and human resource information. The Centralized Accounting and Payroll/Personnel System (CAPPS) offers general ledger, accounts payable, accounts receivable, budgeting, payroll, procurement and other modules to help agencies efficiently manage their operations.

Number of Units / Average Unit Cost: N/A

Estimated Completion Date: Ongoing

Additional Capital Expenditure Amounts Required:

2022	2023
\$0	\$0

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: \$0

Revenue Generation / Cost Savings: N/A

Explanation: N/A

Project Location: The agency's headquarters are located in Austin, Texas.

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

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

## CAPITAL BUDGET ALLOCATION TO STRATEGIES

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / NAME	PROJECT NUMBER / NAME	STRATEGY NAME	GOAL OBJECTIVE STRATEGY	EST 2018	BUD 2019	BL 2020	BL 2021
5005 Acquisition of Information Resource Technologies							
001 Daily Operations							
Capital	Maintain an ongoing program of audit and verification activities		01-01-01	\$4,604,069	\$4,445,761	\$4,447,959	\$4,447,959
Capital	Improve compliance with tax laws through contact/collection program		01-02-01	2,130,006	2,056,766	2,057,783	2,057,783
Capital	Provide information to taxpayers, government officials and the public		01-03-01	899,659	868,725	869,155	869,155
Capital	Provide tax hearings; represent the agency; provide legal counsel		01-04-01	310,017	299,358	299,506	299,506
Capital	Project receipts/disbursements; complete accounting/reporting		02-01-01	1,389,610	1,341,828	1,342,491	1,342,491
Capital	Conduct property value study; provide assistance; review methods		02-02-01	502,107	484,843	485,082	485,082
Capital	Ensure that the state's assets, cash receipts and warrants are secured		02-03-01	280,840	271,183	271,317	271,317
Capital	Improve tax/voucher data processing, tax collection and disbursements		03-01-01	2,041,255	1,971,067	1,972,042	1,972,042
TOTAL, PROJECT				\$12,157,563	\$11,739,531	\$11,745,335	\$11,745,335
002 Unclaimed Property System Replacement							
Capital	Improve tax/voucher data processing, tax collection and disbursements		03-01-01	\$3,505,853	\$0	\$0	\$0
TOTAL, PROJECT				\$3,505,853	\$0	\$0	\$0
003 Property Tax System							
Capital	Conduct property value study; provide assistance; review methods		02-02-01	\$2,413,655	\$1,912,290	\$0	\$0
TOTAL, PROJECT				\$2,413,655	\$1,912,290	\$0	\$0

## CAPITAL BUDGET ALLOCATION TO STRATEGIES

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / NAME	GOAL OBJECTIVE STRATEGY	EST 2018	BUD 2019	BL 2020	BL 2021
PROJECT NUMBER / NAME					
STRATEGY NAME					
8000 Centralized Accounting and Payroll/Personnel System (CAPPS)					
004 ProjectONE/Centralized Accounting and Payroll/Personnel System (CAPPS)					
Capital Project receipts/disbursements; complete accounting/reporting	02-01-02	\$49,057,634	\$51,538,189	\$48,414,815	\$48,414,815
TOTAL, PROJECT		\$49,057,634	\$51,538,189	\$48,414,815	\$48,414,815
TOTAL CAPITAL, ALL PROJECTS		\$67,134,705	\$65,190,010	\$60,160,150	\$60,160,150
TOTAL INFORMATIONAL, ALL PROJECTS		\$0	\$0	\$0	\$0
TOTAL, ALL PROJECTS		\$67,134,705	\$65,190,010	\$60,160,150	\$60,160,150

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

Agency Code: 304	Agency Name: Comptroller of Public Accounts			
CATEGORY CODE / CATEGORY NAME				
PROJECT NUMBER / NAME	EST 2018	BUD 2019	BL 2020	BL 2021
GOAL / OBJ / STR				
5005 Acquisition of Information Resource Technologies				
1/1 Daily Operations				
OBJECTS OF EXPENSE - CAPITAL				
01-01-01 Ongoing Audit Activities				
2004 Utilities	\$689,640	\$829,927	\$832,125	\$832,125
2007 Rent - Machine and Other	3,563,599	3,615,834	3,615,834	3,615,834
5000 Capital Expenditures	350,830	0	0	0
01-02-01 Tax Laws Compliance				
2004 Utilities	319,052	383,953	384,970	384,970
2007 Rent - Machine and Other	1,648,647	1,672,813	1,672,813	1,672,813
5000 Capital Expenditures	162,307	0	0	0
01-03-01 Taxpayer Information				
2004 Utilities	134,759	162,172	162,602	162,602
2007 Rent - Machine and Other	696,346	706,553	706,553	706,553
5000 Capital Expenditures	68,554	0	0	0
01-04-01 Tax Hearings				
2004 Utilities	46,437	55,884	56,032	56,032
2007 Rent - Machine and Other	239,957	243,474	243,474	243,474
5000 Capital Expenditures	23,623	0	0	0
02-01-01 Accounting/Reporting				
2004 Utilities	208,149	250,490	251,153	251,153
2007 Rent - Machine and Other	1,075,573	1,091,338	1,091,338	1,091,338
5000 Capital Expenditures	105,888	0	0	0

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

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

PROJECT NUMBER / NAME GOAL / OBJ / STR	EST 2018	BUD 2019	BL 2020	BL 2021
5005 Acquisition of Information Resource Technologies				
1/1 Daily Operations				
02-02-01 Property Tax Program				
2004 Utilities	75,210	90,510	90,749	90,749
2007 Rent - Machine and Other	388,636	394,333	394,333	394,333
5000 Capital Expenditures	38,261	0	0	0
02-03-01 Treasury Operations				
2004 Utilities	42,067	50,624	50,758	50,758
2007 Rent - Machine and Other	217,373	220,559	220,559	220,559
5000 Capital Expenditures	21,400	0	0	0
03-01-01 Revenue and Tax Processing				
2004 Utilities	305,758	367,955	368,930	368,930
2007 Rent - Machine and Other	1,579,953	1,603,112	1,603,112	1,603,112
5000 Capital Expenditures	155,544	0	0	0
<b>CAPITAL TOTAL, OBJECTS OF EXPENSE, PROJECT 001</b>	<b>\$12,157,563</b>	<b>\$11,739,531</b>	<b>\$11,745,335</b>	<b>\$11,745,335</b>

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

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

PROJECT NUMBER / NAME GOAL / OBJ / STR	EST 2018	BUD 2019	BL 2020	BL 2021
5005 Acquisition of Information Resource Technologies				
1/1 Daily Operations				
METHOD OF FINANCING - CAPITAL				
GENERAL REVENUE FUNDS				
01-01-01 Ongoing Audit Activities	\$4,604,069	\$4,445,761	\$4,447,959	\$4,447,959
01-02-01 Tax Laws Compliance	2,130,006	2,056,766	2,057,783	2,057,783
01-03-01 Taxpayer Information	899,659	868,725	869,155	869,155
01-04-01 Tax Hearings	310,017	299,358	299,506	299,506
02-01-01 Accounting/Reporting	1,389,610	1,341,828	1,342,491	1,342,491
02-02-01 Property Tax Program	502,107	484,843	485,082	485,082
02-03-01 Treasury Operations	280,840	271,183	271,317	271,317
03-01-01 Revenue and Tax Processing	2,041,255	1,971,067	1,972,042	1,972,042
CAPITAL TOTAL, GENERAL REVENUE FUND	<u>\$12,157,563</u>	<u>\$11,739,531</u>	<u>\$11,745,335</u>	<u>\$11,745,335</u>
TOTAL, METHOD OF FINANCE, PROJECT 001	<u>\$12,157,563</u>	<u>\$11,739,531</u>	<u>\$11,745,335</u>	<u>\$11,745,335</u>



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

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / CATEGORY NAME	EST 2018	BUD 2019	BL 2020	BL 2021
PROJECT NUMBER / NAME				
GOAL / OBJ / STR				
5005 Acquisition of Information Resource Technologies				
2/2 Unclaimed Property System Replacement				
OBJECTS OF EXPENSE - CAPITAL				
03-01-01 Revenue and Tax Processing				
2001 Professional Fees and Services	\$2,493,639	\$0	\$0	\$0
2009 Other Operating Expense	1,012,214	0	0	0
CAPITAL TOTAL, OBJECTS OF EXPENSE, PROJECT 002	\$3,505,853	\$0	\$0	\$0
METHOD OF FINANCING – CAPITAL				
GENERAL REVENUE FUNDS				
03-01-01 Revenue and Tax Processing	\$3,505,853	\$0	\$0	\$0
CAPITAL TOTAL, OBJECTS OF EXPENSE, PROJECT 002	\$3,505,853	\$0	\$0	\$0
TOTAL, METHOD OF FINANCE, PROJECT 002	\$3,505,853	\$0	\$0	\$0

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

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / CATEGORY NAME	EST 2018	BUD 2019	BL 2020	BL 2021
PROJECT NUMBER / NAME				
GOAL / OBJ / STR				
5005 Acquisition of Information Resource Technologies				
3/3 Property Tax System				
OBJECTS OF EXPENSE - CAPITAL				
02-02-01 Property Tax Program				
2001 Professional Fees and Services	\$56,947	\$0	\$0	\$0
2004 Utilities	2,903	5,807	0	0
2009 Other Operating Expense	349,948	10,341	0	0
5000 Capital Expenditures	2,003,857	1,896,142	0	0
CAPITAL TOTAL, OBJECTS OF EXPENSE, PROJECT 003	\$2,413,655	\$1,912,290	\$0	\$0
METHOD OF FINANCING – CAPITAL				
GENERAL REVENUE FUNDS				
02-02-01 Property Tax Program	\$2,413,655	\$1,912,290	\$0	\$0
CAPITAL TOTAL, OTHER FUNDS	\$2,413,655	\$1,912,290	\$0	\$0
TOTAL, METHOD OF FINANCE, PROJECT 003	\$2,413,655	\$1,912,290	\$0	\$0

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

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

PROJECT NUMBER / NAME EST 2018 BUD 2019 BL 2020 BL 2021  
 GOAL / OBJ / STR

8000 Acquisition of Information Resource Technologies

4/4 ProjectONE/Centralized Accounting and Payroll/Personnel System (CAPPS)

OBJECTS OF EXPENSE - CAPITAL

02-01-02 CAPPS

1001 Salaries and Wages	\$4,074,984	\$5,428,505	\$5,428,505	\$5,428,505
1002 Other Personnel Costs	148,621	103,645	103,645	103,645
2001 Professional Fees and Services	39,951,548	41,248,228	38,053,140	38,053,140
2009 Other Operating Expense	4,909,481	4,757,811	4,829,525	4,829,525

CAPITAL TOTAL, OBJECTS OF EXPENSE, PROJECT 004	<u>\$49,057,634</u>	<u>\$51,538,189</u>	<u>\$48,414,515</u>	<u>\$48,414,815</u>
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METHOD OF FINANCING

GENERAL REVENUE FUNDS - CAPITAL

02-01-02 CAPPS

General Revenue Fund	\$34,343,406	\$33,816,990	\$34,084,025	\$34,084,025
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TOTAL, GENERAL REVENUE FUND	<u>\$34,343,406</u>	<u>\$33,816,990</u>	<u>\$34,084,025</u>	<u>\$34,084,025</u>
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OTHER FUNDS - CAPITAL

02-01-02 CAPPS

Appropriated Receipts	\$12,139,359	\$15,458,296	\$12,000,000	\$12,000,000
Interagency Contract Receipts	2,574,869	2,262,903	2,330,790	2,330,790

TOTAL, OTHER FUNDS	<u>\$14,714,228</u>	<u>\$17,721,199</u>	<u>\$14,330,790</u>	<u>\$14,330,790</u>
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TOTAL, METHOD OF FINANCE, PROJECT 004	<u>\$49,057,634</u>	<u>\$51,538,189</u>	<u>\$48,414,815</u>	<u>\$48,414,815</u>
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**CAPITAL BUDGET PROJECT SCHEDULE: OBJECT OF EXPENSE AND METHOD OF FINANCING BY STRATEGY**

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / CATEGORY NAME	EST 2018	BUD 2019	BL 2020	BL 2021
PROJECT NUMBER / NAME				
GOAL / OBJ / STR				
METHOD OF FINANCING - CAPITAL				
General Revenue Funds	\$52,420,477	\$47,468,811	\$45,829,360	\$45,829,360
Other Funds	14,714,228	17,721,199	14,330,790	14,330,790
TOTAL, METHOD OF FINANCING - CAPITAL	\$67,134,705	\$65,190,010	\$60,160,150	\$60,160,150
METHOD OF FINANCING - INFORMATIONAL				
General Revenue Fund	\$0	\$0	\$0	\$0
Other Funds	0	0	0	0
TOTAL, METHOD OF FINANCING - INFORMATIONAL	\$0	\$0	\$0	\$0
AGENCY TOTAL, ALL PROJECTS	\$67,134,705	\$65,190,010	\$60,160,150	\$60,160,150

## HISTORICALLY UNDERUTILIZED BUSINESS (HUB) SUPPORTING SCHEDULE

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

#### A. Fiscal Year 2016-17 HUB Expenditure Information

Statewide HUB Goals	Procurement Category	HUB Expenditures FY 2016				Total Expenditures FY 2016	HUB Expenditures FY 2017				Total Expenditures FY 2017
		% Goal	% Actual	Difference	Actual \$		% Goal	% Actual	Difference	Actual \$	
11.2%	Heavy Construction	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
21.1%	Building Construction	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
32.9%	Special Trade Construction	32.7%	9.5%	(23.2%)	\$3,676	\$38,648	32.9%	12.9%	(20.0%)	\$5,354	\$41,599
23.7%	Professional Services	23.6%	0.0%	(23.6%)	\$0	\$93,941	23.7%	0.0%	(23.7%)	\$0	\$10,337
26.0%	Other Services	24.6%	34.1%	9.5%	\$21,393,311	\$62,735,611	26.0%	33.5%	7.5%	\$21,304,453	\$63,607,201
21.1%	Commodities	21.0%	17.4%	(3.6%)	\$2,505,439	\$14,439,393	21.1%	15.6%	(5.5%)	\$2,401,620	\$15,367,808
	<b>Total Expenditures</b>		<b>30.9%</b>		<b>\$23,902,426</b>	<b>\$77,307,593</b>		<b>30.0%</b>		<b>\$23,711,427</b>	<b>\$79,026,945</b>

#### B. Assessment of Fiscal Year 2016-17 Efforts to Meet HUB Procurement Goals

##### Attainment:

The agency attained or exceeded one of four, or 25 percent, of the applicable agency HUB procurement goals in fiscal year 2016. In fiscal 2017, the agency attained or exceeded one of four, or 25 percent, of the applicable agency HUB procurement goals.

##### Applicability:

The "Heavy Construction" and "Building Construction" categories were not applicable to agency operations in either fiscal 2016 or fiscal 2017 since the agency did not have any strategies or programs related to construction.

##### Factors Affecting Attainment:

In the "Special Trade" category, contracts were competitively bid for electrical and cabling services. In fiscal 2016, a total of 30.9 percent was expended with HUBs. A total of 30 percent was expended in fiscal 2017. In fiscal 2016 and fiscal 2017, there were minimal expenditures in the "Professional Services" category. In the "Other Services" category, numerous large dollar contracts were awarded to vendors who provided computer programming, computer maintenance and reproduction and printing services. In fiscal 2016, a total of 34.1 percent was expended with HUBs and a total of 33.5 percent was expended in fiscal 2017. Several contracts were awarded in the "Commodities" category to non-HUB prime contractors primarily for large information technology related systems and products. In fiscal 2016, a total of 17.1 percent was expended with HUBs and a total of 15.6 percent was expended in fiscal 2017.

## 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:

- Contacted and encouraged the agency's non-certified HUB vendors to obtain Texas HUB certification.
- Included a HUB Subcontracting Plan with all formal solicitations of \$100,000 and greater to increase subcontracting opportunities with HUBs.
- Worked directly with agency purchasers, the general counsel and division end-users to review pre-solicitation documents and identify HUB subcontracting opportunities.
- Participated in HUB Discussion Workgroup meetings to promote an effective statewide HUB Program through education, networking and proactive feedback. Also participated as a member of the HUB Discussion Workgroup Outreach subcommittee.
- Invited 102 vendors in fiscal 2016 and 47 vendors in fiscal 2017 to promote their products and services to purchasing staff and agency end-users.
- Participated in 66 Economic Opportunity Forums during fiscal 2016 and 36 in fiscal 2017; provided one-on-one assistance to HUB vendors doing business with the Comptroller's office; and encouraged vendors to seek Texas HUB Certification. Co-hosted several Economic Opportunity Forums.
- Partnered with the Texas Association of African American Chambers of Commerce and the Texas Association of Mexican American Chambers of Commerce.
- Presented HUB training and information sessions to purchasing staff, purchasing liaisons and general counsel staff to promote the HUB program and increase HUB utilization.
- Placed HUB recruitment advertisements in various minority news media publications to promote HUB participation in agency procurements.
- Monitored the agency's Mentor Protégé's sponsorship agreements, which provide professional guidance and support to the protégé/HUB in order to facilitate their growth and development and increase HUB contracts and subcontracts with the state of Texas.
- Maintained a HUB website at <https://comptroller.texas.gov/purchasing/vendor/hub/> to provide vendors with assistance and up-to-date information regarding contracting opportunities, etc.

## TEN PERCENT BIENNIAL BASE REDUCTION OPTIONS SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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Reduction Target: **\$60,310,200**

Item Priority and Name	Revenue Loss			Reduction Amount		
	2020	2021	Biennial Total	2020	2021	Biennial Total
1 Other Operating Expenses						
Category: Programs – Service Reductions (Other)						
Item Comment: The agency would be forced to reduce approximately \$11.3 million in General Revenue (GR) operating expenses in 2020-21. The majority of cuts would be in the Information Technology area. The loss of contract programmers would force the delay or cancellation of technology projects focused on improving the reliability and efficiency of Comptroller managed technology solutions, which are relied upon to routinely process billions in state funds and greatly increase the probability of critical system failures. Previous investments in new technologies would be lost without the ability to maintain and expand programs. The agency would be unable to make technology improvements, which focus on tax, revenue processing and statewide financial systems to ensure all money owed to the state is processed timely.						
1-2-1 Improve Compliance with Tax Laws	\$0	\$0	\$0	\$1,404,064	\$1,404,064	\$2,808,128
1-3-1 Provide Information to Taxpayers	\$0	\$0	\$0	\$1,601,160	\$1,601,160	\$3,202,320
1-4-1 Provide Tax Hearings	\$0	\$0	\$0	\$401,160	\$401,160	\$802,320
2-1-1 Project Receipts/Disbursements; Accounting	\$0	\$0	\$0	\$681,501	\$681,501	\$1,363,002
2-2-1 Conduct Property Value Study	\$0	\$0	\$0	\$401,160	\$401,160	\$802,320
3-1-1 Improve Tax/Voucher Data Processing	\$0	\$0	\$0	\$1,182,412	\$1,182,412	\$2,364,824
METHOD OF FINANCING:						
0001 General Revenue Fund	\$0	\$0	\$0	\$5,671,457	\$5,671,457	\$11,342,914
TOTAL, METHOD OF FINANCING	\$0	\$0	\$0	\$5,671,457	\$5,671,457	\$11,342,914
ITEM TOTAL	\$0	\$0	\$0	\$5,671,457	\$5,671,457	\$11,342,914
FTE REDUCTIONS (From FY 2020 and FY 2021 Base Request)				0.0	0.0	0.0

## TEN PERCENT BIENNIAL BASE REDUCTION OPTIONS SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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Reduction Target: **\$60,310,200**

Item Priority and Name	Revenue Loss			Reduction Amount		
	2020	2021	Biennial Total	2020	2021	Biennial Total
<b>2 Salaries and Related Expenses</b>						
Category: Programs – Service Reductions (FTEs – Hiring Freeze)						
Item Comment: To reduce approximately \$18.8 million in GR, staffing would decrease by 139 FTEs. A loss of 51 FTEs in Enforcement would impact delinquent tax collections and result in the loss of over \$235.6 million in potential tax revenue over the biennium. With the economy improving and the number of sales and franchise taxpayers trending up and the collection tax base increasing, reductions in staff and the associated revenue losses would further burden state and local budgets. The reduction would result in delinquent cases aging longer, increasing the time required to close a delinquent account by 13 days. The time available for collection efforts would be reduced and the number of cases closed per collector would decrease by 37. A reduction of 15 FTEs in Tax Policy would affect the agency’s ability to provide accurate and timely tax information to taxpayers, legislators and state agencies. A reduction of 11 FTEs in Property Tax would impede the agency’s ability to conduct the mandated school district Property Value Study (PVS) to determine the level of property tax wealth in each school district for state funding purposes. A loss of staff would result in reducing the number of properties included in the PVS from 115,000 to approximately 95,000. Fewer samples in the study could lead to less accurate value findings resulting from more variability, which could create an increased cost for funding public education. A loss of 5 FTEs in Treasury Operations would result in delays in processing state funds and impact investment income earnings. With an average daily deposit of \$600 million, a delay of only one day would cost the state millions in lost interest over the biennium. A loss of 23 staff in Fiscal Management could compromise the timeliness and accuracy of the <i>Comprehensive Annual Financial Report</i> and the <i>Annual Cash Report</i> and impact support of the state’s financial systems, while a loss of 9 FTEs in Statewide Procurement could hinder the state’s contracting oversight.						
1-2-1 Improve Compliance with Tax Laws	\$117,800,000	\$117,800,000	\$235,600,000	\$3,493,829	\$3,493,829	\$6,987,658
1-3-1 Provide Information to Taxpayers	\$0	\$0	\$0	\$1,100,686	\$1,100,686	\$2,201,372
1-4-1 Provide Tax Hearings	\$0	\$0	\$0	\$929,122	\$929,122	\$1,858,244
2-1-1 Project Receipts/Disbursements; Accounting	\$0	\$0	\$0	\$2,103,491	\$2,103,491	\$4,206,982
2-2-1 Conduct Property Value Study	\$0	\$0	\$0	\$926,294	\$926,294	\$1,852,588
2-3-1 Ensure State’s Assets are Secured	\$0	\$0	\$0	\$316,030	\$316,030	\$632,060
2-4-1 Provide Statewide Procurement and Support Services	\$0	\$0	\$0	\$536,641	\$536,641	\$1,073,282
<b>METHOD OF FINANCING:</b>						
0001 General Revenue Fund	\$117,800,000	\$117,800,000	\$235,600,000	\$9,406,093	\$9,406,093	\$18,812,186
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$117,800,000</b>	<b>\$117,800,000</b>	<b>\$235,600,000</b>	<b>\$9,406,093</b>	<b>\$9,406,093</b>	<b>\$18,812,186</b>
<b>ITEM TOTAL</b>	<b>\$117,800,000</b>	<b>\$117,800,000</b>	<b>\$235,600,000</b>	<b>\$9,406,093</b>	<b>\$9,406,093</b>	<b>\$18,812,186</b>
<b>FTE REDUCTIONS (From FY 2020 and FY 2021 Base Request)</b>				<b>139.0</b>	<b>139.0</b>	<b>139.0</b>



## TEN PERCENT BIENNIAL BASE REDUCTION OPTIONS SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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Reduction Target: **\$60,310,200**

Item Priority and Name	Revenue Loss			Reduction Amount		
	2020	2021	Biennial Total	2020	2021	Biennial Total
<b>3 Other Operating Expenses</b>						
Category: Programs – Service Reductions (Other)						
Item Comment: Any reduction above five percent would force the agency to eliminate an additional \$7.6 in General Revenue (GR) operating expenses in 2020-21. The majority of cuts would be in the Information Technology area and further impact audit activities. The loss of contract programmers would force the delay or cancellation of technology projects focused on improving the reliability and efficiency of Comptroller managed technology solutions and greatly increase the probability of critical system failures. Previous investments in new technologies would be lost without the ability to maintain and expand programs. For example, the agency would be unable to make technology improvements that focus on data mining and other database improvements that impact auditing and assessing taxes due to the state. In the Revenue Administration area, services from temporary agencies needed during quarterly and annual sales tax peaks, as well as the annual franchise tax peak, would be significantly reduced.						
1-1-1 Maintain Audit and Verification Activities	\$0	\$0	\$0	\$2,607,547	\$2,607,547	\$5,215,094
3-1-1 Improve Tax/Voucher Data Processing	\$0	\$0	\$0	\$1,227,071	\$1,227,071	\$2,454,142
METHOD OF FINANCING:						
0001 General Revenue Fund	\$0	\$0	\$0	\$3,834,618	\$3,834,618	\$7,669,236
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,834,618</b>	<b>\$3,834,618</b>	<b>\$7,669,236</b>
<b>ITEM TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,834,618</b>	<b>\$3,834,618</b>	<b>\$7,669,236</b>
<b>FTE REDUCTIONS (From FY 2020 and FY 2021 Base Request)</b>				0.0	0.0	0.0

## TEN PERCENT BIENNIAL BASE REDUCTION OPTIONS SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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Reduction Target: **\$60,310,200**

Item Priority and Name	Revenue Loss			Reduction Amount		
	2020	2021	Biennial Total	2020	2021	Biennial Total
<b>4 Salaries and Related Expenses</b>						
Category: Programs – Service Reductions (FTEs – Hiring Freeze)						
Item Comment: To reduce approximately \$22.5 in GR, the agency would be forced to decrease staffing through attrition by 155 FTEs in 2020-21. A loss of 86 FTEs in the Audit area would severely impact the agency's ability to conduct tax due assessments. Audit completions would decline by 4,650 audits, resulting in a loss of an estimated \$329.3 million in projected tax revenue over the 2020-21 biennium. With reduced staffing, audit coverage is projected to drop from approximately 0.60 percent to 0.55 percent. Reduced audit activity eventually results in decreased levels of voluntary taxpayer compliance. A reduction in staff would also impact the agency's ability to carry out current and future legislative mandates. A loss of 46 FTEs in the Revenue Administration area would impede the timely processing of all tax payments within three days of receipt (as required by statute), resulting in a loss of interest to the state. The time required to generate taxpayer refunds would increase from 9 to 14 days, resulting in an increase in credit interest paid by the state. In addition, the time it takes to return allocations to local jurisdictions would increase from 20 to 27 days in fiscal 2020 and 21 to 28 days in fiscal 2021 in order to reflect the additional two weeks required to process all sales tax return data and money for each monthly allocation.						
1-1-1 Maintain Audit and Verification Activities	\$164,668,443	\$164,668,443	\$329,336,886	\$8,326,134	\$8,326,134	\$16,652,268
3-1-1 Improve Tax/Voucher Data Processing	\$0	\$0	\$0	\$2,916,798	\$2,916,798	\$5,833,596
METHOD OF FINANCING:						
0001 General Revenue Fund	\$164,668,443	\$164,668,443	\$329,336,886	\$11,242,932	\$11,242,932	\$22,485,864
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$164,668,443</b>	<b>\$164,668,443</b>	<b>\$329,336,886</b>	<b>\$11,242,932</b>	<b>\$11,242,932</b>	<b>\$22,485,864</b>
<b>ITEM TOTAL</b>	<b>\$164,668,443</b>	<b>\$164,668,443</b>	<b>\$329,336,886</b>	<b>\$11,242,932</b>	<b>\$11,242,932</b>	<b>\$22,485,864</b>
FTE REDUCTIONS (From FY 2020 and FY 2021 Base Request)				155.0	155.0	155.0

## TEN PERCENT BIENNIAL BASE REDUCTION OPTIONS SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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Reduction Target: **\$60,310,200**

Item Priority and Name	Revenue Loss			Reduction Amount		
	2020	2021	Biennial Total	2020	2021	Biennial Total
<b>AGENCY TOTALS:</b>						
General Revenue Funds	\$	\$	\$	\$30,155,100	\$30,155,100	\$60,310,200
<b>AGENCY GRAND TOTAL</b>	\$	\$	\$	\$30,155,100	\$30,155,100	\$60,310,200
<b>AGENCY FTE REDUCTIONS (From FY 2020 and FY 2021 Base Request)</b>				294.0	294.0	294.0

## INDIRECT ADMINISTRATIVE AND SUPPORT COSTS

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

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

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

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$14,673,217	\$15,269,661	\$15,568,571	\$15,568,571	\$15,568,571
1002 Other Personnel Costs	520,073	527,112	488,631	488,631	488,631
2001 Professional Fees and Services	2,918,833	5,891,731	7,159,961	7,731,469	7,731,469
2002 Fuels and Lubricants	2,249	4,076	3,408	3,408	3,408
2003 Consumable Supplies	134,427	388,709	395,991	395,991	395,991
2004 Utilities	668,012	906,621	889,251	889,251	889,251
2005 Travel	29,399	76,249	39,938	39,938	39,938
2006 Rent – Building	186,044	194,665	193,880	193,880	193,880
2007 Rent – Machine and Other	3,206,500	3,794,603	3,840,769	3,840,769	3,840,769
2009 Other Operating Expense	5,987,866	7,092,114	5,987,773	5,987,773	5,987,773
5000 Capital Expenditures	324,569	392,817	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$28,651,189</b>	<b>\$34,538,358</b>	<b>\$34,568,173</b>	<b>\$35,139,681</b>	<b>\$35,139,681</b>
METHOD OF FINANCING:					
0001 General Revenue Fund	\$28,625,737	\$34,525,482	\$34,555,297	\$35,115,241	\$35,115,241
0666 Appropriated Receipts	25,452	12,876	12,876	24,440	24,440
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$28,651,189</b>	<b>\$34,538,358</b>	<b>\$34,568,173</b>	<b>\$35,139,681</b>	<b>\$35,139,681</b>
<b>FULL TIME EQUIVALENT POSITIONS</b>	<b>185.0</b>	<b>188.7</b>	<b>195.6</b>	<b>195.6</b>	<b>195.6</b>

**METHOD OF ALLOCATION:**

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

## INDIRECT ADMINISTRATIVE AND SUPPORT COSTS

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-01	Service Categories: Service-05, Income-A.2, Age-B.3	
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GOAL: 01 To improve voluntary compliance with tax laws

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

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

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
<b>OBJECTS OF EXPENSE:</b>					
1001 Salaries and Wages	\$6,788,348	\$7,064,285	\$7,202,571	\$7,202,571	\$7,202,571
1002 Other Personnel Costs	240,604	243,860	226,058	226,058	226,058
2001 Professional Fees and Services	1,350,355	2,725,723	3,312,451	3,576,851	3,576,851
2002 Fuels and Lubricants	1,041	1,886	1,577	1,577	1,577
2003 Consumable Supplies	62,191	179,831	183,200	183,200	183,200
2004 Utilities	309,046	419,435	411,399	411,399	411,399
2005 Travel	13,601	35,275	18,477	18,477	18,477
2006 Rent – Building	86,071	90,059	89,696	89,696	89,696
2007 Rent – Machine and Other	1,483,440	1,755,517	1,776,874	1,776,874	1,776,874
2009 Other Operating Expense	2,770,198	3,281,063	2,770,155	2,770,155	2,770,155
5000 Capital Expenditures	150,157	181,731	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$13,255,052</b>	<b>\$15,978,665</b>	<b>\$15,992,458</b>	<b>\$16,256,858</b>	<b>\$16,256,858</b>
<b>METHOD OF FINANCING:</b>					
0001 General Revenue Fund	\$13,243,277	\$15,972,708	\$15,986,501	\$16,245,552	\$16,245,552
0666 Appropriated Receipts	11,775	5,957	5,957	11,306	11,306
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$13,255,052</b>	<b>\$15,978,665</b>	<b>\$15,992,458</b>	<b>\$16,256,858</b>	<b>\$16,256,858</b>
<b>FULL TIME EQUIVALENT POSITIONS</b>	<b>85.6</b>	<b>87.3</b>	<b>90.5</b>	<b>90.5</b>	<b>90.5</b>

**METHOD OF ALLOCATION:**

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

## INDIRECT ADMINISTRATIVE AND SUPPORT COSTS

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

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

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

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
<b>OBJECTS OF EXPENSE:</b>					
1001 Salaries and Wages	\$2,867,225	\$2,983,773	\$3,042,182	\$3,042,182	\$3,042,182
1002 Other Personnel Costs	101,625	103,000	95,481	95,481	95,481
2001 Professional Fees and Services	570,355	1,151,276	1,399,094	1,510,770	1,510,770
2002 Fuels and Lubricants	439	796	666	666	666
2003 Consumable Supplies	26,268	75,956	77,379	77,379	77,379
2004 Utilities	130,533	177,159	173,764	173,764	173,764
2005 Travel	5,745	14,899	7,804	7,804	7,804
2006 Rent – Building	36,354	38,039	37,885	37,885	37,885
2007 Rent – Machine and Other	626,567	741,486	750,507	750,507	750,507
2009 Other Operating Expense	1,170,061	1,385,837	1,170,043	1,170,043	1,170,043
5000 Capital Expenditures	63,423	76,759	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$5,598,595</b>	<b>\$6,748,980</b>	<b>\$6,754,805</b>	<b>\$6,866,481</b>	<b>\$6,866,481</b>
<b>METHOD OF FINANCING:</b>					
0001 General Revenue Fund	\$5,593,622	\$6,746,464	\$6,752,289	\$6,861,705	\$6,861,705
0666 Appropriated Receipts	4,973	2,516	2,516	4,776	4,776
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$5,598,595</b>	<b>\$6,748,980</b>	<b>\$6,754,805</b>	<b>\$6,866,481</b>	<b>\$6,866,481</b>
<b>FULL TIME EQUIVALENT POSITIONS</b>	<b>36.1</b>	<b>36.9</b>	<b>38.3</b>	<b>38.3</b>	<b>38.3</b>

**METHOD OF ALLOCATION:**

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

## INDIRECT ADMINISTRATIVE AND SUPPORT COSTS

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

OBJECTIVE: 04 Provide fair and timely hearings and position letters

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

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$988,030	\$1,028,192	\$1,048,319	\$1,048,319	\$1,048,319
1002 Other Personnel Costs	35,020	35,493	32,902	32,902	32,902
2001 Professional Fees and Services	196,542	396,724	482,120	520,603	520,603
2002 Fuels and Lubricants	151	274	229	229	229
2003 Consumable Supplies	9,052	26,174	26,664	26,664	26,664
2004 Utilities	44,981	61,048	59,878	59,878	59,878
2005 Travel	1,980	5,134	2,690	2,690	2,690
2006 Rent – Building	12,527	13,108	13,055	13,055	13,055
2007 Rent – Machine and Other	215,912	255,512	258,621	258,621	258,621
2009 Other Operating Expense	403,196	477,552	403,191	403,191	403,191
5000 Capital Expenditures	21,855	26,451	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$1,929,246</b>	<b>\$2,325,662</b>	<b>\$2,327,669</b>	<b>\$2,366,152</b>	<b>\$2,366,152</b>
METHOD OF FINANCING:					
0001 General Revenue Fund	\$1,927,532	\$2,324,795	\$2,326,802	\$2,364,507	\$2,364,507
0666 Appropriated Receipts	1,714	867	867	1,645	1,645
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$1,929,246</b>	<b>\$2,325,662</b>	<b>\$2,327,669</b>	<b>\$2,366,152</b>	<b>\$2,366,152</b>
<b>FULL TIME EQUIVALENT POSITIONS</b>	<b>12.5</b>	<b>12.7</b>	<b>13.2</b>	<b>13.2</b>	<b>13.2</b>

**METHOD OF ALLOCATION:**

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

## INDIRECT ADMINISTRATIVE AND SUPPORT COSTS

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

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

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

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
<b>OBJECTS OF EXPENSE:</b>					
1001 Salaries and Wages	\$4,428,700	\$4,608,720	\$4,698,938	\$4,698,938	\$4,698,938
1002 Other Personnel Costs	156,970	159,094	147,479	147,479	147,479
2001 Professional Fees and Services	880,968	1,778,254	2,161,034	2,333,528	2,333,528
2002 Fuels and Lubricants	679	1,230	1,029	1,029	1,029
2003 Consumable Supplies	40,573	117,321	119,519	119,519	119,519
2004 Utilities	201,621	273,638	268,395	268,395	268,395
2005 Travel	8,873	23,014	12,054	12,054	12,054
2006 Rent – Building	56,152	58,754	58,517	58,517	58,517
2007 Rent – Machine and Other	967,792	1,145,295	1,159,229	1,159,229	1,159,229
2009 Other Operating Expense	1,807,270	2,140,556	1,807,242	1,807,242	1,807,242
5000 Capital Expenditures	97,962	118,561	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$8,647,560</b>	<b>\$10,424,437</b>	<b>\$10,433,436</b>	<b>\$10,605,930</b>	<b>\$10,605,930</b>
<b>METHOD OF FINANCING:</b>					
0001 General Revenue Fund	\$8,639,878	\$10,420,551	\$10,429,550	\$10,598,554	\$10,598,554
0666 Appropriated Receipts	7,682	3,886	3,886	7,376	7,376
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$8,647,560</b>	<b>\$10,424,437</b>	<b>\$10,433,436</b>	<b>\$10,605,930</b>	<b>\$10,605,930</b>
<b>FULL TIME EQUIVALENT POSITIONS</b>	<b>55.8</b>	<b>56.9</b>	<b>59.0</b>	<b>59.0</b>	<b>59.0</b>

**METHOD OF ALLOCATION:**

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



## INDIRECT ADMINISTRATIVE AND SUPPORT COSTS

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

OBJECTIVE: 02 Ensure the effectiveness of the property value study

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

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$1,600,221	\$1,665,268	\$1,697,866	\$1,697,866	\$1,697,866
1002 Other Personnel Costs	56,718	57,485	53,289	53,289	53,289
2001 Professional Fees and Services	318,320	642,536	780,846	843,173	843,173
2002 Fuels and Lubricants	245	444	372	372	372
2003 Consumable Supplies	14,660	42,392	43,186	43,186	43,186
2004 Utilities	72,852	98,874	96,979	96,979	96,979
2005 Travel	3,206	8,315	4,356	4,356	4,356
2006 Rent – Building	20,290	21,230	21,144	21,144	21,144
2007 Rent – Machine and Other	349,692	413,829	418,864	418,864	418,864
2009 Other Operating Expense	653,020	773,447	653,010	653,010	653,010
5000 Capital Expenditures	35,397	42,840	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$3,124,621</b>	<b>\$3,766,660</b>	<b>\$3,769,912</b>	<b>\$3,832,239</b>	<b>\$3,832,239</b>
METHOD OF FINANCING:					
0001 General Revenue Fund	\$3,121,845	\$3,765,256	\$3,768,508	\$3,829,574	\$3,829,574
0666 Appropriated Receipts	2,776	1,404	1,404	2,665	2,665
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$3,124,621</b>	<b>\$3,766,660</b>	<b>\$3,769,912</b>	<b>\$3,832,239</b>	<b>\$3,832,239</b>
<b>FULL TIME EQUIVALENT POSITIONS</b>	<b>20.2</b>	<b>20.6</b>	<b>21.3</b>	<b>21.3</b>	<b>21.3</b>

**METHOD OF ALLOCATION:**

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

## INDIRECT ADMINISTRATIVE AND SUPPORT COSTS

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

OBJECTIVE: 03 Maximize state revenue

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

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
<b>OBJECTS OF EXPENSE:</b>					
1001 Salaries and Wages	\$895,039	\$931,421	\$949,654	\$949,654	\$949,654
1002 Other Personnel Costs	31,723	32,153	29,805	29,805	29,805
2001 Professional Fees and Services	178,043	359,385	436,744	471,605	471,605
2002 Fuels and Lubricants	137	249	208	208	208
2003 Consumable Supplies	8,200	23,710	24,155	24,155	24,155
2004 Utilities	40,748	55,302	54,243	54,243	54,243
2005 Travel	1,793	4,651	2,436	2,436	2,436
2006 Rent – Building	11,349	11,874	11,826	11,826	11,826
2007 Rent – Machine and Other	195,591	231,464	234,280	234,280	234,280
2009 Other Operating Expense	365,249	432,606	365,243	365,243	365,243
5000 Capital Expenditures	19,798	23,961	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$1,747,670</b>	<b>\$2,106,776</b>	<b>\$2,108,594</b>	<b>\$2,143,455</b>	<b>\$2,143,455</b>
<b>METHOD OF FINANCING:</b>					
0001 General Revenue Fund	\$1,746,117	\$2,105,991	\$2,107,809	\$2,141,964	\$2,141,964
0666 Appropriated Receipts	1,553	785	785	1,491	1,491
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$1,747,670</b>	<b>\$2,106,776</b>	<b>\$2,108,594</b>	<b>\$2,143,455</b>	<b>\$2,143,455</b>
<b>FULL TIME EQUIVALENT POSITIONS</b>	<b>11.3</b>	<b>11.5</b>	<b>11.9</b>	<b>11.9</b>	<b>11.9</b>

**METHOD OF ALLOCATION:**

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

## INDIRECT ADMINISTRATIVE AND SUPPORT COSTS

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

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

STRATEGY: 01 Provide statewide procurement and support services

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
<b>OBJECTS OF EXPENSE:</b>					
1001 Salaries and Wages	\$559,239	\$699,233	\$894,126	\$894,126	\$894,126
1002 Other Personnel Costs	13,016	16,644	19,008	19,008	19,008
2001 Professional Fees and Services	0	0	0	0	0
2002 Fuels and Lubricants	0	0	0	0	0
2003 Consumable Supplies	0	256	300	300	300
2004 Utilities	109	0	0	0	0
2005 Travel	172	2,122	2,000	2,000	2,000
2006 Rent – Building	0	0	0	0	0
2007 Rent – Machine and Other	6,593	5,208	5,515	5,515	5,515
2009 Other Operating Expense	11,605	14,328	10,221	10,221	10,221
5000 Capital Expenditures	0	0	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$590,734</b>	<b>\$737,791</b>	<b>\$931,170</b>	<b>\$931,170</b>	<b>\$931,170</b>
<b>METHOD OF FINANCING:</b>					
0001 General Revenue Fund	\$178,881	\$84,798	\$348,802	\$412,331	\$412,331
0666 Appropriated Receipts	411,853	582,252	582,368	405,385	405,385
0777 Interagency Contract Receipts	0	70,741	0	113,454	113,454
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$590,734</b>	<b>\$737,791</b>	<b>\$931,170</b>	<b>\$931,170</b>	<b>\$931,170</b>
<b>FULL TIME EQUIVALENT POSITIONS</b>	<b>5.5</b>	<b>7.8</b>	<b>7.3</b>	<b>7.3</b>	<b>7.3</b>

**METHOD OF ALLOCATION:**

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

## INDIRECT ADMINISTRATIVE AND SUPPORT COSTS

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-05, Income-A.2, Age-B.3	
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GOAL: 03 To expeditiously manage the receipt and disbursement of state revenue

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

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

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
<b>OBJECTS OF EXPENSE:</b>					
1001 Salaries and Wages	\$6,505,501	\$6,769,940	\$6,902,464	\$6,902,464	\$6,902,464
1002 Other Personnel Costs	230,579	233,700	216,639	216,639	216,639
2001 Professional Fees and Services	1,294,090	2,612,151	3,174,432	3,427,815	3,427,815
2002 Fuels and Lubricants	997	1,807	1,511	1,511	1,511
2003 Consumable Supplies	59,600	172,338	175,566	175,566	175,566
2004 Utilities	296,169	401,958	394,258	394,258	394,258
2005 Travel	13,034	33,805	17,707	17,707	17,707
2006 Rent – Building	82,483	86,307	85,958	85,958	85,958
2007 Rent – Machine and Other	1,421,631	1,682,371	1,702,839	1,702,839	1,702,839
2009 Other Operating Expense	2,654,774	3,144,351	2,654,732	2,654,732	2,654,732
5000 Capital Expenditures	143,901	174,159	0	0	0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$12,702,759</b>	<b>\$15,312,887</b>	<b>\$15,326,106</b>	<b>\$15,579,489</b>	<b>\$15,579,489</b>
<b>METHOD OF FINANCING:</b>					
0001 General Revenue Fund	\$12,691,475	\$15,307,178	\$15,320,397	\$15,568,654	\$15,568,654
0666 Appropriated Receipts	11,284	5,709	5,709	10,835	10,835
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$12,702,759</b>	<b>\$15,312,887</b>	<b>\$15,326,106</b>	<b>\$15,579,489</b>	<b>\$15,579,489</b>
<b>FULL TIME EQUIVALENT POSITIONS</b>	<b>82.0</b>	<b>83.7</b>	<b>86.7</b>	<b>86.7</b>	<b>86.7</b>

**METHOD OF ALLOCATION:**

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

## INDIRECT ADMINISTRATIVE AND SUPPORT COSTS

Agency Code: 304	Agency Name: Comptroller of Public Accounts					
CODE	DESCRIPTION	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
GRAND TOTALS						
OBJECTS OF EXPENSE:						
1001	Salaries and Wages	\$39,305,520	\$41,020,493	\$42,004,691	\$42,004,691	\$42,004,691
1002	Other Personnel Costs	1,386,328	1,408,541	1,309,292	1,309,292	1,309,292
2001	Professional Fees and Services	7,707,506	15,557,780	18,906,682	20,415,814	20,415,814
2002	Fuels and Lubricants	5,938	10,762	9,000	9,000	9,000
2003	Consumable Supplies	354,971	1,026,687	1,045,960	1,045,960	1,045,960
2004	Utilities	1,764,071	2,394,035	2,348,167	2,348,167	2,348,167
2005	Travel	77,803	203,464	107,462	107,462	107,462
2006	Rent – Building	491,270	514,036	511,961	511,961	511,961
2007	Rent – Machine and Other	8,473,718	10,025,285	10,147,498	10,147,498	10,147,498
2009	Other Operating Expense	15,823,239	18,741,854	15,821,610	15,821,610	15,821,610
5000	Capital Expenditures	857,062	1,037,279	0	0	0
AGENCY TOTAL		<u>\$76,247,426</u>	<u>\$91,940,216</u>	<u>\$92,212,323</u>	<u>\$93,721,455</u>	<u>\$93,721,455</u>
METHOD OF FINANCING:						
0001	General Revenue Fund	\$75,768,364	\$91,253,223	\$91,595,955	\$93,138,082	\$93,138,082
0666	Appropriated Receipts	479,062	616,252	616,368	469,919	469,919
0777	Interagency Contracts	0	70,741	0	113,454	113,454
TOTAL, METHOD OF FINANCING		<u>\$76,247,426</u>	<u>\$91,940,216</u>	<u>\$92,212,323</u>	<u>\$93,721,455</u>	<u>\$93,721,455</u>
FULL TIME EQUIVALENT POSITIONS		494.0	506.1	523.8	523.8	523.8

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**FISCAL PROGRAMS (AGENCY 902)**

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## BUDGET OVERVIEW – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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FUND	GENERAL REVENUE		GR DEDICATED		FEDERAL		OTHER		ALL FUNDS		EXCP FUNDS
	2018-19	2020-21	2018-19	2020-21	2018-19	2020 -21	2018-19	2020-21	2018-19	2020-21	2020-21
Goal 1: Comptroller of Public Accounts – Fiscal Programs											
1-1-1 Misc Claims	\$28,033,786	\$26,000,000	\$100,411	\$0	\$9,361	\$0	\$15,966,112	\$0	\$44,109,670	\$26,000,000	\$0
1-1-2 Beverage Tax	445,467,000	445,467,000	0	0	0	0	0	0	445,467,000	445,467,000	47,388,000
1-1-3 Judgments	1,500,000	1,500,000	0	0	0	0	0	0	1,500,000	1,500,000	0
1-1-4 County Taxes	14,434,483	15,747,708	0	0	0	0	0	0	14,434,483	15,747,708	0
1-1-5 Lateral Road	0	0	0	0	0	0	14,600,000	14,600,000	14,600,000	14,600,000	0
1-1-6 Unclaimed Prop	575,000,000	550,000,000	0	0	0	0	0	0	575,000,000	550,000,000	0
1-1-7 Law Enf	0	0	12,000,000	12,000,000	0	0	0	0	12,000,000	12,000,000	0
1-1-8 Advanced Tax	13,943,648	13,943,648	0	0	0	0	0	0	13,943,648	13,943,648	0
1-1-9 CVC Claims	0	0	50,000	50,000	0	0	0	0	50,000	50,000	0
1-1-10 Weight / Axle	33,905,550	34,000,000	0	0	0	0	0	0	33,905,550	34,000,000	0
1-1-11 Habitat Fund	5,000,000	5,000,000	0	0	0	0	0	0	5,000,000	5,000,000	0
1-1-13 Veteran Assist	6,500,000	20,000,000	0	0	0	0	0	0	6,500,000	20,000,000	0
<b>TOTAL, GOAL 01</b>	<b>\$1,123,784,467</b>	<b>\$1,111,658,356</b>	<b>\$12,150,411</b>	<b>\$12,050,000</b>	<b>\$9,361</b>	<b>\$0</b>	<b>\$30,566,112</b>	<b>\$14,600,000</b>	<b>\$1,166,510,351</b>	<b>\$1,138,308,356</b>	<b>\$47,388,000</b>
Goal 2: Comptroller of Public Accounts – Fiscal Programs											
2-1-1 Energy Office	\$836,494	\$836,494	\$678,767	\$1,119,324	\$1,988,486	\$2,060,323	\$0	\$0	\$3,503,747	\$4,016,141	\$0
2-1-2 Oil Overcharge	0	0	14,687,735	26,473,258	0	0	0	0	14,687,735	26,473,258	0
2-1-3 Federal Funds	0	0	0	0	25,363,689	24,757,489	0	0	25,363,689	24,757,489	0
<b>TOTAL, GOAL 02</b>	<b>\$836,494</b>	<b>\$836,494</b>	<b>\$15,366,502</b>	<b>\$27,592,582</b>	<b>\$27,352,175</b>	<b>\$26,817,812</b>	<b>\$0</b>	<b>\$0</b>	<b>\$43,555,171</b>	<b>\$55,246,888</b>	<b>\$0</b>
<b>TOTAL, AGENCY</b>	<b>\$1,124,620,961</b>	<b>\$1,112,494,850</b>	<b>\$27,516,913</b>	<b>\$39,642,582</b>	<b>\$27,361,536</b>	<b>\$26,817,812</b>	<b>\$30,566,112</b>	<b>\$14,600,000</b>	<b>\$1,210,065,522</b>	<b>\$1,193,555,244</b>	<b>\$47,388,000</b>
<b>TOTAL, FTES</b>									<b>15.0</b>	<b>15.0</b>	<b>0.0</b>

## SUMMARY OF BASE REQUEST BY STRATEGY – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts					
CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2017	EST 2018	BUD 2019	REQ 2020	REQ 2021
01	Comptroller of Public Accounts – Fiscal Programs					
01	Comptroller of Public Accounts – Fiscal Programs					
01	Miscellaneous Claims	\$16,439,968	\$31,109,670	\$13,000,000	\$13,000,000	\$13,000,000
02	Reimbursement – Beverage Tax	204,019,885	216,246,000	229,221,000	216,246,000	229,221,000
03	Judgments and Settlements	766,094	1,500,000	0	1,500,000	0
04	County Taxes – University Lands	4,934,515	6,626,892	7,807,591	7,283,504	8,464,204
05	Lateral Road Fund Districts	7,300,000	7,300,000	7,300,000	7,300,000	7,300,000
06	Unclaimed Property	289,786,625	275,000,000	300,000,000	275,000,000	275,000,000
07	Law Enforcement Education Funds	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
08	Advanced Tax Compliance	6,865,504	6,971,824	6,971,824	6,971,824	6,971,824
09	Subsequent CVC Claims	27,975	30,000	20,000	50,000	0
10	Gross Weight/Axle Fee Distribution	16,524,250	16,905,550	17,000,000	17,000,000	17,000,000
11	Habitat Protection Fund	0	5,000,000	0	5,000,000	0
12	Disabled Veteran Assistance Payments	2,500,000	3,250,000	3,250,000	8,500,000	11,500,000
TOTAL, GOAL 01		\$555,164,816	\$575,939,936	\$590,570,415	\$563,851,328	\$574,457,028

## SUMMARY OF BASE REQUEST BY STRATEGY – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts					
CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2017	EST 2018	BUD 2019	REQ 2020	REQ 2021
02	Develop and administer programs that promote energy efficiency					
01	Maintain \$150 million balance in LoanSTAR Program					
01	Promote and Manage Energy Programs	\$1,502,391	\$1,300,196	\$2,203,551	\$2,009,055	\$2,007,086
02	Oil Overcharge Settlement Funds	18,494,235	4,450,181	10,237,554	13,236,629	13,236,629
03	Federal Funds	13,023,966	9,906,771	15,456,918	12,376,316	12,381,173
TOTAL, GOAL 02		\$33,020,592	\$15,657,148	\$27,898,023	\$27,622,000	\$27,624,888
TOTAL, AGENCY STRATEGY REQUEST		\$588,185,408	\$591,597,084	\$618,468,438	\$591,473,328	\$602,081,916
TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST		\$0	\$0	\$0	\$0	\$0
GRAND TOTAL, AGENCY REQUEST		\$588,185,408	\$591,597,084	\$618,468,438	\$591,473,328	\$602,081,916
METHOD OF FINANCING:						
GENERAL REVENUE:						
0001	General Revenue Fund	\$541,669,524	\$546,952,299	\$577,668,662	\$550,919,575	\$561,575,275
SUBTOTAL, GENERAL REVENUE		\$541,669,524	\$546,952,299	\$577,668,662	\$550,919,575	\$561,575,275
GENERAL REVENUE – DEDICATED FUNDS:						
0009	GR Dedicated – Game, Fish and Water Safety Account	\$72	\$37,964	\$0	\$0	\$0
0064	GR Dedicated – State Parks Account	7	1,368	0	0	0
0116	GR Dedicated – Law Enforcement Officer Standards and Education Account	6,000,650	6,000,000	6,000,000	6,000,000	6,000,000
0151	GR Dedicated – Clean Air Account	0	1,015	0	0	0
0153	GR Dedicated – Water Resource Management Account	0	283	0	0	0
0469	GR Dedicated – Compensation to Victims of Crime Account	21,110	442	0	0	0
0494	GR Dedicated – Compensation to Victims of Crime Auxiliary Account	27,975	30,000	20,000	50,000	0
0524	GR Dedicated – Public Health Services Fee Account	0	2,285	0	0	0
0549	GR Dedicated – Waste Management Account	0	177	0	0	0
0550	GR Dedicated – Hazardous and Solid Waste Remediation Fee Account	7,898	8,449	0	0	0

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

Agency Code: 902		Agency Name: Comptroller of Public Accounts				
CODE	METHOD OF FINANCE	EXP 2017	EST 2018	BUD 2019	REQ 2020	REQ 2021
<b>GENERAL REVENUE – DEDICATED FUNDS:</b>						
5005	GR Dedicated – Oil Overcharge Account	18,666,167	4,569,286	10,797,216	13,796,291	13,796,291
5024	GR Dedicated – Food and Drug Registration Account	0	1,100	0	0	0
5071	GR Dedicated – Texas Emissions Reduction Plan Account	0	40,000	0	0	0
5094	GR Dedicated – Operating Permit Fees Account	0	504	0	0	0
5111	GR Dedicated – Trauma Facilities and EMS Account	12,000	6,824	0	0	0
<b>SUBTOTAL, GENERAL REVENUE – DEDICATED</b>		<b>\$24,735,879</b>	<b>\$10,699,697</b>	<b>\$16,817,216</b>	<b>\$19,846,291</b>	<b>\$19,796,291</b>
<b>FEDERAL FUNDS:</b>						
0555	Federal Funds	\$13,792,428	\$10,669,615	\$16,682,560	\$13,407,462	\$13,410,350
5026	Workforce Commission Federal Account	0	9,361	0	0	0
<b>SUBTOTAL, FEDERAL FUNDS</b>		<b>\$13,792,428</b>	<b>\$10,678,976</b>	<b>\$16,682,560</b>	<b>\$13,407,462</b>	<b>\$13,410,350</b>
<b>OTHER FUNDS:</b>						
0006	State Highway Fund	\$686,620	\$15,935,433	\$0	\$0	\$0
0057	County and Road District Highway Fund	7,300,000	7,300,000	7,300,000	7,300,000	7,300,000
0683	Texas Agricultural Fund	0	10,000	0	0	0
0927	County, Political Subdivision, Local Government Road/Airport Trust Fund	0	12,606	0	0	0
0936	Unemployment Compensation Clearance Account	957	8,073	0	0	0
<b>SUBTOTAL, OTHER FUNDS</b>		<b>\$7,987,577</b>	<b>\$23,266,112</b>	<b>\$7,300,000</b>	<b>\$7,300,000</b>	<b>\$7,300,000</b>
<b>TOTAL, METHOD OF FINANCING</b>		<b>\$588,185,408</b>	<b>\$591,597,084</b>	<b>\$618,468,438</b>	<b>\$591,473,328</b>	<b>\$602,081,916</b>

\* 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 2017	EST 2018	BUD 2019	REQ 2020	REQ 2021
GENERAL REVENUE :						
0001 General Revenue Fund						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2016-17 GAA)	\$436,974,734	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2018-19 GAA)	\$0	\$545,579,885	\$575,396,662	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$550,919,575	\$561,575,275
RIDER APPROPRIATION						
	Rider # 17, Contingency for Senate Bill 1368 (2016-17 GAA)	\$2,500,000	\$0	\$0	\$0	\$0
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2016-17 GAA)	\$1,250,360	\$0	\$0	\$0	\$0
SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS						
	House Bill 3765, Eighty-fifth Legislature, Regular Session, 2017	\$0	\$4,686,489	\$0	\$0	\$0
LAPSED APPROPRIATIONS						
	Strategy A.1.4. County Taxes – University Lands (2018-19 GAA)	\$0	(\$669,922)	\$0	\$0	\$0
	Strategy A.1.10. Gross Weight/Axle Fee Distribution (2018-19 GAA)	\$0	(\$94,450)	\$0	\$0	\$0
	Strategy A.1.8. Advanced Tax Compliance (2016-17 GAA)	(\$250,070)	\$0	\$0	\$0	\$0
	Strategy A.1.4. County Taxes – University Lands (2016-17 GAA)	(\$62,354)	\$0	\$0	\$0	\$0
	Strategy A.1.2. Reimbursement – Beverage Tax (2016-17 GAA)	(\$5,420,115)	\$0	\$0	\$0	\$0
	Strategy A.1.1. Miscellaneous Claims (2018-19 GAA)	\$0	(\$2,652,703)	\$0	\$0	\$0
UNEXPENDED BALANCES AUTHORITY						
	Strategy A.1.3. Judgments and Settlements (2016-17 GAA)	\$366,094	\$0	\$0	\$0	\$0
BASE ADJUSTMENT						
	Strategy A.1.2. Reimbursement – Beverage Tax (2018-19 GAA)	\$0	\$103,000	\$2,272,000	\$0	\$0
	Strategy A.1.6. Unclaimed Property (2016-17 GAA)	\$99,786,625	\$0	\$0	\$0	\$0
	Strategy A.1.10. Gross Weight/Axle Fee Distribution (2016-17 GAA)	\$6,524,250	\$0	\$0	\$0	\$0
TOTAL, General Revenue Fund		\$541,669,524	\$546,952,299	\$577,668,662	\$550,919,575	\$561,575,275

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

Agency Code: 902		Agency Name: Comptroller of Public Accounts				
CODE	METHOD OF FINANCE	EXP 2017	EST 2018	BUD 2019	REQ 2020	REQ 2021
GENERAL REVENUE FUND – DEDICATED:						
0009 GR Dedicated – Game, Fish and Water Safety Account, No. 0009						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2016-17 GAA)	\$72	\$0	\$0	\$0	\$0
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$0	\$37,188	\$0	\$0	\$0
SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS						
	House Bill 3765, Eighty-fifth Legislature, Regular Session, 2017	\$0	\$776	\$0	\$0	\$0
TOTAL, GR Dedicated – Game, Fish and Water Safety Account, No. 0009		\$72	\$37,964	\$0	\$0	\$0
0064 GR Dedicated – State Parks Account, No. 0064						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2016-17 GAA)	\$7	\$0	\$0	\$0	\$0
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$0	\$488	\$0	\$0	\$0
SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS						
	House Bill 3765, Eighty-fifth Legislature, Regular Session, 2017	\$0	\$880	\$0	\$0	\$0
TOTAL, GR Dedicated – State Parks Account, No. 0064		\$7	\$1,368	\$0	\$0	\$0
0116 GR Dedicated – Law Enforcement Officer Standards/Education Account, No. 0116						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2016-17 GAA)	\$6,000,000	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2018-19 GAA)	\$0	\$6,000,000	\$6,000,000	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$6,000,000	\$6,000,000
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2016-17 GAA)	\$650	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – Law Enforcement Officer Standards Account, No. 0116		\$6,000,650	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000

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

Agency Code: 902		Agency Name: Comptroller of Public Accounts				
CODE	METHOD OF FINANCE	EXP 2017	EST 2018	BUD 2019	REQ 2020	REQ 2021
GENERAL REVENUE FUND – DEDICATED:						
0151	GR Dedicated – Clean Air Account, No. 0151					
	RIDER APPROPRIATION					
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$0	\$1,015	\$0	\$0	\$0
TOTAL, GR Dedicated – Clean Air Account, No. 0151		\$0	\$1,015	\$0	\$0	\$0
0153	GR Dedicated – Water Resource Management Account, No. 0153					
	RIDER APPROPRIATION					
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$0	\$283	\$0	\$0	\$0
TOTAL, GR Dedicated – Water Resource Management Account, No. 0153		\$0	\$283	\$0	\$0	\$0
0469	GR Dedicated – Compensation to Victims of Crime Account, No. 0469					
	RIDER APPROPRIATION					
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2016-17 GAA)	\$21,110	\$0	\$0	\$0	\$0
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$0	\$442	\$0	\$0	\$0
TOTAL, GR Dedicated – Compensation to Victims of Crime Account, No. 0469		\$21,110	\$442	\$0	\$0	\$0
0494	GR Dedicated – Compensation to Victims of Crime Auxiliary Account, No. 0494					
	REGULAR APPROPRIATIONS					
	Regular Appropriations from MOF Table (2018-19 GAA)	\$0	\$50,000	\$0	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$50,000	\$0
	BASE ADJUSTMENT					
	Strategy A.1.9. Subsequent CVC Claims (2016-17 GAA)	\$27,975	\$0	\$0	\$0	\$0
	Strategy A.1.9. Subsequent CVC Claims (2018-19 GAA)	\$0	(\$20,000)	\$20,000	\$0	\$0
TOTAL, GR Dedicated – Compensation to Victims of Crime Auxiliary Account, No. 0494		\$27,975	\$30,000	\$20,000	\$50,000	\$0

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

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	METHOD OF FINANCE	EXP 2017	EST 2018	BUD 2019	REQ 2020	REQ 2021
GENERAL REVENUE FUND – DEDICATED:						
0524	GR Dedicated – Public Health Services Fee Account, No. 0524					
	RIDER APPROPRIATION					
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$0	\$2,285	\$0	\$0	\$0
TOTAL, GR Dedicated – Public Health Services Fee Account, No. 0524		\$0	\$2,285	\$0	\$0	\$0
<hr/>						
0549	GR Dedicated – Waste Management Account, No. 0549					
	RIDER APPROPRIATION					
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$0	\$177	\$0	\$0	\$0
TOTAL, GR Dedicated – Waste Management Account, No. 0549		\$0	\$177	\$0	\$0	\$0
<hr/>						
0550	GR Dedicated – Hazardous and Solid Waste Remediation Fee Account, No. 0550					
	RIDER APPROPRIATION					
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2016-17 GAA)	\$7,898	\$0	\$0	\$0	\$0
	SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS					
	House Bill 3765, Eighty-fifth Legislature, Regular Session, 2017	\$0	\$8,449	\$0	\$0	\$0
TOTAL, GR Dedicated – Hazardous/Solid Waste Remediation Fee Account, No. 0550		\$7,898	\$8,449	\$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 2017	EST 2018	BUD 2019	REQ 2020	REQ 2021
GENERAL REVENUE FUND – DEDICATED:						
5005 GR Dedicated – Oil Overcharge Account, No. 5005						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2016-17 GAA)	\$11,521,983	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2018-19 GAA)	\$0	\$10,797,216	\$10,797,216	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$13,796,291	\$13,796,291
RIDER APPROPRIATION						
	Rider # 10, Oil Overcharge Settlement Funds (2016-17 GAA)	\$7,531,914	\$0	\$0	\$0	\$0
LAPSED APPROPRIATIONS						
	Strategy B.1.1. Energy Office (2016-17 GAA)	(\$387,730)	\$0	\$0	\$0	\$0
	Strategy B.1.1. Energy Office (2018-19 GAA)	\$0	(\$440,557)	\$0	\$0	\$0
	Strategy B.1.2. Oil Overcharge Settlement Funds (2018-19 GAA)	\$0	(\$5,787,373)	\$0	\$0	\$0
TOTAL, GR Dedicated – Oil Overcharge Account, No. 5005		\$18,666,167	\$4,569,286	\$10,797,216	\$13,796,291	\$13,796,291
5024 GR Dedicated – Food and Drug Registration Account, No. 5024						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$0	\$1,110	\$0	\$0	\$0
TOTAL, GR Dedicated – Food and Drug Registration Account, No. 5024		\$0	\$1,110	\$0	\$0	\$0
5071 GR Dedicated – Texas Emissions Reduction Plan Account, No. 5071						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$0	\$40,000	\$0	\$0	\$0
TOTAL, GR Dedicated – Texas Emissions Reduction Plan Account, No. 5071		\$0	\$40,000	\$0	\$0	\$0
5094 GR Dedicated – Operating Permit Fees Account, No. 5094						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$0	\$504	\$0	\$0	\$0
TOTAL, GR Dedicated – Operating Permit Fees Account, No. 5094		\$0	\$504	\$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 2017	EST 2018	BUD 2019	REQ 2020	REQ 2021
GENERAL REVENUE FUND – DEDICATED:						
5111 GR Dedicated – Trauma Facility and EMS Account, No. 5111						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2016-17 GAA)	\$12,000	\$0	\$0	\$0	\$0
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$0	\$6,824	\$0	\$0	\$0
TOTAL, GR Dedicated – Trauma Facility and EMS Account, No. 5111		\$12,000	\$6,824	\$0	\$0	\$0
TOTAL, General Revenue Fund – Dedicated		\$24,735,879	\$10,699,697	\$16,817,216	\$19,846,291	\$19,796,291
TOTAL, General Revenue and General Revenue – Dedicated Funds		\$566,405,403	\$557,651,996	\$594,485,878	\$570,765,866	\$581,371,566
FEDERAL FUNDS:						
0555 Federal Funds						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2016-17 GAA)	\$13,857,333	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2018-19 GAA)	\$0	\$13,859,860	\$13,887,123	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$13,407,462	\$13,410,350
RIDER APPROPRIATION						
	Article IX, Section 13.01, Federal Funds/Block Grants (2016-17 GAA)	\$358,680	\$0	\$0	\$0	\$0
	Article IX, Section 13.01, Federal Funds/Block Grants (2018-19 GAA)	\$0	\$0	\$2,795,437	\$0	\$0
LAPSED APPROPRIATIONS						
	Strategy B.1.1. Energy Office (2016-17 GAA)	(\$423,585)	\$0	\$0	\$0	\$0
	Strategy B.1.1. Energy Office (2018-19 GAA)	\$0	(\$456,528)	\$0	\$0	\$0
	Strategy B.1.3. Federal Funds (2018-19 GAA)	\$0	(\$2,733,717)	\$0	\$0	\$0
TOTAL, Federal Funds, No. 0555		\$13,792,428	\$10,669,615	\$16,682,560	\$13,407,462	\$13,410,350

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

Agency Code: 902		Agency Name: Comptroller of Public Accounts				
CODE	METHOD OF FINANCE	EXP 2017	EST 2018	BUD 2019	REQ 2020	REQ 2021
FEDERAL FUNDS:						
5026 Workforce Commission Federal Account, No. 5026						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$0	\$9,361	\$0	\$0	\$0
TOTAL, Workforce Commission Federal Account, No. 5026		\$0	\$9,361	\$0	\$0	\$0
TOTAL, Federal Funds		\$13,792,428	\$10,678,976	\$16,682,560	\$13,407,462	\$13,410,350
OTHER FUNDS:						
0006 State Highway Fund, No. 0006						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2016-17 GAA)	\$286,620	\$0	\$0	\$0	\$0
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$0	\$285,148	\$0	\$0	\$0
	Rider # 4, Payment of Judgments and Settlements (2016-17 GAA)	\$400,000	\$0	\$0	\$0	\$0
SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS						
	House Bill 3765, Eighty-fifth Legislature, Regular Session, 2017	\$0	\$15,650,285	\$0	\$0	\$0
TOTAL, State Highway Fund, No. 0006		\$686,620	\$15,935,433	\$0	\$0	\$0
0057 County and Road District Highway Fund, No. 0057						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2016-17 GAA)	\$7,300,000	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2018-19 GAA)	\$0	\$7,300,000	\$7,300,000	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$7,300,000	\$7,300,000
TOTAL, County and Road District Highway Fund, No. 0057		\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000
0683 Texas Agricultural Fund, No. 0683						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$0	\$10,000	\$0	\$0	\$0
TOTAL, Texas Agricultural Fund, No. 0683		\$0	\$10,000	\$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 2017	EST 2018	BUD 2019	REQ 2020	REQ 2021
OTHER FUNDS:						
0927 County, Political Subdivision, Local Government Road/Airport Trust, No. 0927						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$0	\$12,606	\$0	\$0	\$0
TOTAL, County, Political Subdivision, Local Government Road/Airport Trust, No. 0927		\$0	\$12,606	\$0	\$0	\$0
0936 Unemployment Compensation Clearance Account, No. 0936						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2016-17 GAA)	\$957	\$0	\$0	\$0	\$0
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$0	\$3,700	\$0	\$0	\$0
SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS						
	House Bill 3765, Eighty-fifth Legislature, Regular Session, 2017	\$0	\$4,373	\$0	\$0	\$0
TOTAL, Unemployment Compensation Clearance Account, No. 0936		\$957	\$8,073	\$0	\$0	\$0
TOTAL, Other Funds		\$7,987,577	\$23,266,112	\$7,300,000	\$7,300,000	\$7,300,000
GRAND TOTAL		\$588,185,408	\$591,597,084	\$618,468,438	\$591,473,328	\$602,081,916
FULL TIME EQUIVALENT POSITIONS:						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2016-17 GAA)	15.0	0.0	0.0	0.0	0.0
	Regular Appropriations from MOF Table (2018-19 GAA)	0.0	15.0	15.0	0.0	0.0
	Regular Appropriations from MOF Table	0.0	0.0	0.0	15.0	15.0
LAPSED APPROPRIATIONS						
	Average Number of Vacancies Below Cap	(4.6)	(5.2)	0.0	0.0	0.0
TOTAL ADJUSTED FTES		10.4	9.8	15.0	15.0	15.0
NUMBER OF 100% FEDERALLY FUNDED FTES		5.4	6.3	11.0	11.0	11.0

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

Agency Code: 902		Agency Name: Comptroller of Public Accounts				
CODE	DESCRIPTION	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
1001	Salaries and Wages	\$1,543,616	\$2,290,698	\$1,049,257	\$2,378,267	\$878,540
1002	Other Personnel Costs	44,610	47,876	380,310	230,074	230,172
2001	Professional Fees and Services	6,821,059	7,134,051	7,303,379	6,874,009	6,874,009
2003	Consumable Supplies	0	0	5,335	0	0
2004	Utilities	571,377	360	500	714	714
2005	Travel	26,630	22,264	39,233	33,314	30,974
2007	Rent – Machine and Other	14,594	9,370	13,963	14,000	14,000
2009	Other Operating Expense	307,167,349	312,069,723	313,972,345	294,000,501	288,950,501
3001	Client Services	10,000	0	0	0	0
4000	Grants	271,986,173	270,022,742	295,704,116	287,942,449	305,103,006
OOE Total (Excluding Riders)		\$588,185,408	\$591,597,084	\$618,468,438	\$591,473,328	\$602,081,916
OOE Total (Riders)		\$0	\$0	\$0	\$0	\$0
GRAND TOTAL		\$588,185,408	\$591,597,084	\$618,468,438	\$591,473,328	\$602,081,916

## SUMMARY OF BASE REQUEST BY OBJECTIVE OUTCOMES – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / OUTCOME	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
02	To develop and administer programs that promote energy efficiency					
01	Maintain \$150 million balance in LoanSTAR Program					
01	Utility Dollars Saved as a Percentage of Utility Expenditures (K)	18.5%	19.0%	19.0%	19.0%	19.0%
02	Utility Dollars Saved by LoanSTAR Projects (Millions) (K)	\$38.86	\$38.0	\$38.0	\$38.0	\$38.0

## SUMMARY OF EXCEPTIONAL ITEMS REQUEST – FISCAL PROGRAMS

Agency Code: 902		Agency Name: Comptroller of Public Accounts								
		2020			2021			Biennium		
Priority	Item	GR / GR Dedicated	All Funds	FTEs	GR / GR Dedicated	All Funds	FTEs	GR / GR Dedicated	All Funds	
	1 Reimbursement – Beverage Tax	\$23,345,000	\$23,345,000	0.0	\$24,043,000	\$24,043,000	0.0	\$47,388,000	\$47,388,000	
<b>TOTAL, EXCEPTIONAL ITEMS REQUEST</b>		<b>\$23,345,000</b>	<b>\$23,345,000</b>	<b>0.0</b>	<b>\$24,043,000</b>	<b>\$24,043,000</b>	<b>0.0</b>	<b>\$47,388,000</b>	<b>\$47,388,000</b>	
<b>METHOD OF FINANCING:</b>										
	General Revenue Fund	\$23,345,000	\$23,345,000		\$24,043,000	\$24,043,000		\$47,388,000	\$47,388,000	
<b>TOTAL, METHOD OF FINANCING</b>		<b>\$23,345,000</b>	<b>\$23,345,000</b>		<b>\$24,043,000</b>	<b>\$24,043,000</b>		<b>\$47,388,000</b>	<b>\$47,388,000</b>	
<b>FULL TIME EQUIVALENT POSITIONS</b>				<b>0.0</b>				<b>0.0</b>		
<b>NUMBER OF 100% FEDERALLY FUNDED FTES</b>				<b>0.0</b>				<b>0.0</b>		

## SUMMARY OF TOTAL REQUEST BY STRATEGY – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts						
CODE	GOAL / OBJECTIVE / STRATEGY	BL 2020	BL 2021	EXCP 2020	EXCP 2021	TTL 2020	TTL 2021
01 Comptroller of Public Accounts – Fiscal Programs							
01 Comptroller of Public Accounts – Fiscal Programs							
01	Miscellaneous Claims	\$13,000,000	\$13,000,000	\$0	\$0	\$13,000,000	\$13,000,000
02	Reimbursement – Beverage Tax	216,246,000	229,221,000	23,345,000	24,043,000	239,591,000	253,264,000
03	Judgments and Settlements	1,500,000	0	0	0	1,500,000	0
04	County Taxes – University Lands	7,283,504	8,464,204	0	0	7,283,504	8,464,204
05	Lateral Road Fund Districts	7,300,000	7,300,000	0	0	7,300,000	7,300,000
06	Unclaimed Property	275,000,000	275,000,000	0	0	275,000,000	275,000,000
07	Law Enforcement Education Funds	6,000,000	6,000,000	0	0	6,000,000	6,000,000
08	Advanced Tax Compliance	6,971,824	6,971,824	0	0	6,971,824	6,971,824
09	Subsequent CVC Claims	50,000	0	0	0	50,000	0
10	Gross Weight/Axle Fee Distribution	17,000,000	17,000,000	0	0	17,000,000	17,000,000
11	Habitat Protection Fund	5,000,000	0	0	0	5,000,000	0
13	Disabled Veteran Assist Payments	8,500,000	11,500,000	0	0	8,500,000	11,500,000
TOTAL, GOAL 01		\$563,851,328	\$574,457,028	\$23,345,000	\$24,043,000	\$587,196,328	\$598,500,028
02 Develop and administer programs that promote energy efficiency							
01 Maintain \$150 million balance in LoanSTAR Program							
01	Energy Office	\$2,009,055	\$2,007,086	\$0	\$0	\$2,009,055	\$2,007,086
02	Oil Overcharge Settlement Funds	13,236,629	13,236,629	0	0	13,236,629	13,236,629
03	Federal Funds	12,376,316	12,381,173	0	0	12,376,316	12,381,173
TOTAL, GOAL 02		\$27,622,000	\$27,624,888	\$0	\$0	\$27,622,000	\$27,624,888
TOTAL, AGENCY STRATEGY REQUEST		\$591,473,328	\$602,081,916	\$23,345,000	\$24,043,000	\$614,818,328	\$626,124,916
TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST		\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL, AGENCY REQUEST		\$591,473,328	\$602,081,916	\$23,345,000	\$24,043,000	\$614,818,328	\$626,124,916



## SUMMARY OF TOTAL REQUEST BY STRATEGY – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts						
CODE	GOAL / OBJECTIVE / STRATEGY	BL 2020	BL 2021	EXCP 2020	EXCP 2021	TTL 2020	TTL 2021
METHOD OF FINANCING:							
GENERAL REVENUE:							
	0001 General Revenue Fund	\$550,919,575	\$561,575,275	\$23,345,000	\$24,043,000	\$574,264,575	\$585,618,275
TOTAL, GENERAL REVENUE		<u>\$550,919,575</u>	<u>\$561,575,275</u>	<u>\$23,345,000</u>	<u>\$24,043,000</u>	<u>\$574,264,575</u>	<u>\$585,618,275</u>
GENERAL REVENUE – DEDICATED FUNDS:							
	0116 GR Dedicated – Law Enforcement Officer Standards Account	\$6,000,000	\$6,000,000	\$0	\$0	\$6,000,000	\$6,000,000
	0494 GR Dedicated – Compensation to Victims of Crime Auxiliary	50,000	0	0	0	50,000	0
	5005 GR Dedicated – Oil Overcharge Account	13,796,291	13,796,291	0	0	13,796,291	13,796,291
TOTAL, GENERAL REVENUE – DEDICATED		<u>\$19,846,291</u>	<u>\$19,796,291</u>	<u>\$0</u>	<u>\$0</u>	<u>\$19,846,291</u>	<u>\$19,796,291</u>
FEDERAL FUNDS:							
	0555 Federal Funds	\$13,407,462	\$13,410,350	\$0	\$0	\$13,407,462	\$13,410,350
TOTAL, FEDERAL FUNDS		<u>\$13,407,462</u>	<u>\$13,410,350</u>	<u>\$0</u>	<u>\$0</u>	<u>\$13,407,462</u>	<u>\$13,410,350</u>
OTHER FUNDS:							
	0057 County and Road District Highway Fund	\$7,300,000	\$7,300,000	\$0	\$0	\$7,300,000	\$7,300,000
TOTAL, OTHER FUNDS		<u>\$7,300,000</u>	<u>\$7,300,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,300,000</u>	<u>\$7,300,000</u>
TOTAL, METHOD OF FINANCING		<u>\$591,473,328</u>	<u>\$602,081,916</u>	<u>\$23,345,000</u>	<u>\$24,043,000</u>	<u>\$614,818,328</u>	<u>\$626,124,916</u>
FULL TIME EQUIVALENT POSITIONS:		15.0	15.0	0.0	0.0	15.0	15.0

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

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / OUTCOME	BL 2020	BL 2021	EXCP 2020	EXCP 2021	TTL 2020	TTL 2021
02	To develop and administer programs that promote energy efficiency						
01	Maintain \$150 million balance in LoanSTAR Program						
01	Utility Cost Savings as a Percentage of Utility Expenditures (K)	19.0%	19.0%	0.0%	0.0%	19.0%	19.0%
02	Utility Dollars Saved by LoanSTAR Projects (Millions) (K)	\$38.0	\$38.0	\$0.0	\$0.0	\$38.0	\$38.0

**STRATEGY REQUEST – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-05, Income-A.2, Age-B.3		
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GOAL: 01 Comptroller of Public Accounts – Fiscal Programs  
 OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs  
 STRATEGY: 01 Miscellaneous Claims

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
<b>OBJECTS OF EXPENSE:</b>					
2009 Other Operating Expense	\$16,439,968	\$31,109,670	\$13,000,000	\$13,000,000	\$13,000,000
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$16,439,968</b>	<b>\$31,109,670</b>	<b>\$13,000,000</b>	<b>\$13,000,000</b>	<b>\$13,000,000</b>
<b>METHOD OF FINANCING:</b>					
0001 General Revenue Fund	\$16,110,654	\$15,033,786	\$13,000,000	\$13,000,000	\$13,000,000
<b>SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)</b>	<b>\$16,110,654</b>	<b>\$15,033,786</b>	<b>\$13,000,000</b>	<b>\$13,000,000</b>	<b>\$13,000,000</b>
<b>METHOD OF FINANCING:</b>					
0009 GR Dedicated – Game, Fish and Water Safety Account	\$72	\$37,964	\$0	\$0	\$0
0064 GR Dedicated – State Parks Account	7	1,368	0	0	0
0116 GR Dedicated – Law Enforcement Officer Standards and Education Account	650	0	0	0	0
0151 GR Dedicated – Clean Air Account	0	1,015	0	0	0
0153 GR Dedicated – Water Resource Management Account	0	283	0	0	0
0469 GR Dedicated – Compensation to Victims of Crime Account	21,110	442	0	0	0
0524 GR Dedicated – Public Health Service Fee Account	0	2,285	0	0	0
0549 GR Dedicated – Waste Management Account	0	177	0	0	0
0550 GR Dedicated – Hazardous and Solid Waste Remediation Fee Account	7,898	8,449	0	0	0
5024 GR Dedicated – Food and Drug Registration	0	1,100	0	0	0
5071 GR Dedicated – Texas Emissions Reduction Plan Account	0	40,000	0	0	0
5094 GR Dedicated – Operating Permit Fees Account	0	504	0	0	0
5111 GR Dedicated – Trauma Facility and EMS Account	12,000	6,824	0	0	0
<b>SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS - DEDICATED)</b>	<b>\$41,737</b>	<b>\$100,411</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**STRATEGY REQUEST – FISCAL PROGRAMS**

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
METHOD OF FINANCING:					
5026 Workforce Commission Federal Account	\$0	\$9,361	\$0	\$0	\$0
<b>SUBTOTAL, METHOD OF FINANCING (FEDERAL FUNDS)</b>	<b>\$0</b>	<b>\$9,361</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
METHOD OF FINANCING:					
0006 State Highway Fund	\$286,620	\$15,935,433	\$0	\$0	\$0
0683 Texas Agricultural Fund	0	10,000	0	0	0
0927 County, Political Subdivision, Local Government Road/Airport Trust Account	0	12,606	0	0	0
0936 Unemployment Compensation Clearance Account	957	8,073	0	0	0
<b>SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)</b>	<b>\$287,577</b>	<b>\$15,966,112</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$16,439,968</b>	<b>\$31,109,670</b>	<b>\$13,000,000</b>	<b>\$13,000,000</b>	<b>\$13,000,000</b>
FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

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

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$44,109,670	\$26,000,000	(\$18,109,670)	(\$18,109,670)	Expenditures in this strategy are driven by citizens' claims against the state as well as wrongful imprisonment claims. General Revenue estimates for 2020-21 are based on historical expenditures.

**STRATEGY REQUEST – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories: Service-07, Income-A.2, Age-B.3	
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GOAL: 01 Comptroller of Public Accounts – Fiscal Programs  
 OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs  
 STRATEGY: 02 Reimbursement – Beverage Tax

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
OBJECTS OF EXPENSE:					
4000 Grants	\$204,019,885	\$216,246,000	\$229,221,000	\$216,246,000	\$229,221,000
TOTAL, OBJECTS OF EXPENSE	\$204,019,885	\$216,246,000	\$229,221,000	\$216,246,000	\$229,221,000
METHOD OF FINANCING:					
0001 General Revenue Fund	\$204,019,885	\$216,246,000	\$229,221,000	\$216,246,000	\$229,221,000
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$204,019,885	\$216,246,000	\$229,221,000	\$216,246,000	\$229,221,000
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). Estimated.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Expenditures in this strategy are driven by collected receipts within the counties or incorporated municipalities.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$445,467,000	\$445,467,000	\$0	\$0	No biennial change.

**STRATEGY REQUEST – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories: Service-05, Income-A.2, Age-B.3		
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GOAL: 01 Comptroller of Public Accounts – Fiscal Programs  
 OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs  
 STRATEGY: 03 Judgments and Settlements

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
OBJECTS OF EXPENSE:					
2009 Other Operating Expense	\$766,094	\$1,500,000	\$0	\$1,500,000	\$0
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$766,094</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$1,500,000</b>	<b>\$0</b>
METHOD OF FINANCING:					
0001 General Revenue Fund	\$366,094	\$1,500,000	\$0	\$1,500,000	\$0
<b>SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)</b>	<b>\$366,094</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$1,500,000</b>	<b>\$0</b>
METHOD OF FINANCING:					
0006 State Highway Fund	\$400,000	\$0	\$0	\$0	\$0
<b>TOTAL, METHOD OF FINANCING (OTHER FUNDS)</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$766,094</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$1,500,000</b>	<b>\$0</b>
FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0

**STRATEGY DESCRIPTION AND JUSTIFICATION:**

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. Payments shall be made for eligible medical malpractice claims in conformance with Chapter 59, Education Code. 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.

**EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):**

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$1,500,000	\$1,500,000	\$0	\$0	No biennial change.

**STRATEGY REQUEST – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories: Service-07, Income-A.2, Age-B.3	
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GOAL: 01 Comptroller of Public Accounts – Fiscal Programs  
 OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs  
 STRATEGY: 04 County Taxes – University Lands

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
OBJECTS OF EXPENSE:					
4000 Grants	\$4,934,515	\$6,626,892	\$7,807,591	\$7,283,504	\$8,464,204
TOTAL, OBJECTS OF EXPENSE	\$4,934,515	\$6,626,892	\$7,807,591	\$7,283,504	\$8,464,204
METHOD OF FINANCING:					
0001 General Revenue Fund	\$4,934,515	\$6,626,892	\$7,807,591	\$7,283,504	\$8,464,204
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$4,934,515	\$6,626,892	\$7,807,591	\$7,283,504	\$8,464,204
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 endowment lands set aside to The University of Texas by the Constitution and the Act of 1883 are located. Estimated.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

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

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$14,434,483	\$15,747,708	\$1,313,225	\$1,313,225	Expenditures in this strategy are driven by tax payments to counties, which are expected to be higher in the 2020-21 biennium.

**STRATEGY REQUEST – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories: Service-07, Income-A.2, Age-B.3		
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GOAL: 01 Comptroller of Public Accounts – Fiscal Programs  
 OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs  
 STRATEGY: 05 Lateral Road Fund Districts

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
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:					
0057 County and Road District Highway Fund	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000
TOTAL, METHOD OF FINANCING (OTHER FUNDS)	<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 the Texas Constitution, Article VIII, Section 7-a and the 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.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$14,600,000	\$14,600,000	\$0	\$0	No biennial change.



**STRATEGY REQUEST – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories: Service-05, Income-A.2, Age-B.3	
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GOAL: 01 Comptroller of Public Accounts – Fiscal Programs  
 OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs  
 STRATEGY: 06 Unclaimed Property

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
OBJECTS OF EXPENSE:					
2009 Other Operating Expense	\$289,786,625	\$275,000,000	\$300,000,000	\$275,000,000	\$275,000,000
TOTAL, OBJECTS OF EXPENSE	\$289,786,625	\$275,000,000	\$300,000,000	\$275,000,000	\$275,000,000
METHOD OF FINANCING:					
0001 General Revenue Fund	\$289,786,625	\$275,000,000	\$300,000,000	\$275,000,000	\$275,000,000
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$289,786,625	\$275,000,000	\$300,000,000	\$275,000,000	\$275,000,000
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 pursuant to Texas Property Code, Section 74.501. Estimated.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

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

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$575,000,000	\$550,000,000	(\$25,000,000)	(\$25,000,000)	Requested amounts reflect a slight reduction in estimated claim payments for unclaimed property.

**STRATEGY REQUEST – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 05-00	Service Categories: Service-07, Income-A.2, Age-B.3		
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GOAL: 01 Comptroller of Public Accounts – Fiscal Programs  
 OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs  
 STRATEGY: 07 Law Enforcement Education Funds

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
OBJECTS OF EXPENSE:					
4000 Grants	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
TOTAL, OBJECTS OF EXPENSE	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
METHOD OF FINANCING:					
0116 GR Dedicated – Law Enforcement Officer Standards and Education Account	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS - DEDICATED)	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0

STRATEGY DESCRIPTION AND JUSTIFICATION:

For the allocation of funds credited to the Law Enforcement Officer Standards and Education Account 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 allocations to local law enforcement agencies.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$12,000,000	\$12,000,000	\$0	\$0	No biennial change.

**STRATEGY REQUEST – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories: Service-05, Income-A.2, Age-B.3		
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GOAL: 01 Comptroller of Public Accounts – Fiscal Programs  
 OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs  
 STRATEGY: 08 Advanced Tax Compliance

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
<b>OBJECTS OF EXPENSE:</b>					
2001 Professional Fees and Services	\$5,413,891	\$6,083,523	\$6,083,523	\$6,083,523	\$6,083,523
2004 Utilities	570,947	0	0	0	0
2009 Other Operating Expense	880,666	888,301	888,301	888,301	888,301
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$6,865,504</b>	<b>\$6,971,824</b>	<b>\$6,971,824</b>	<b>\$6,971,824</b>	<b>\$6,971,824</b>
<b>METHOD OF FINANCING:</b>					
0001 General Revenue Fund	\$6,865,504	\$6,971,824	\$6,971,824	\$6,971,824	\$6,971,824
<b>TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)</b>	<b>\$6,865,504</b>	<b>\$6,971,824</b>	<b>\$6,971,824</b>	<b>\$6,971,824</b>	<b>\$6,971,824</b>
<b>FULL TIME EQUIVALENT POSITIONS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**STRATEGY DESCRIPTION AND JUSTIFICATION:**

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

**EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:**

The success of the advanced tax compliance program is dependent upon continued funding by the 86th Legislature.

**EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):**

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$13,943,648	\$13,943,648	\$0	\$0	No biennial change.

**STRATEGY REQUEST – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories: Service-05, Income-A.2, Age-B.3	
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GOAL: 01 Comptroller of Public Accounts – Fiscal Programs  
 OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs  
 STRATEGY: 09 Subsequent CVC Claims

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
OBJECTS OF EXPENSE:					
2009 Other Operating Expense	\$27,975	\$30,000	\$20,000	\$50,000	\$0
TOTAL, OBJECTS OF EXPENSE	\$27,975	\$30,000	\$20,000	\$50,000	\$0
METHOD OF FINANCING:					
0494 Compensation to Victims of Crime Auxiliary Account	\$27,975	\$30,000	\$20,000	\$50,000	\$0
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS - DEDICATED)	\$27,975	\$30,000	\$20,000	\$50,000	\$0
FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

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

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$50,000	\$50,000	\$0	\$0	No biennial change.

**STRATEGY REQUEST – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories: Service-07, Income-A.2, Age-B.3	
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GOAL: 01 Comptroller of Public Accounts – Fiscal Programs  
 OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs  
 STRATEGY: 10 Gross Weight/Axle Fee Distribution

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
OBJECTS OF EXPENSE:					
4000 Grants	\$16,524,250	\$16,905,550	\$17,000,000	\$17,000,000	\$17,000,000
TOTAL, OBJECTS OF EXPENSE	\$16,524,250	\$16,905,550	\$17,000,000	\$17,000,000	\$17,000,000
METHOD OF FINANCING:					
0001 General Revenue Fund	\$16,524,250	\$16,905,550	\$17,000,000	\$17,000,000	\$17,000,000
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$16,524,250	\$16,905,550	\$17,000,000	\$17,000,000	\$17,000,000
FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

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

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$33,905,550	\$34,000,000	\$94,450	\$94,450	Requested amounts reflect a slight increase in estimated distributions to counties related to truck permit fees for excess weight.

**STRATEGY REQUEST – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories: Service-37, Income-A.2, Age-B.3
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GOAL: 01 Comptroller of Public Accounts – Fiscal Programs  
 OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs  
 STRATEGY: 11 Habitat Protection Fund

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
OBJECTS OF EXPENSE:					
2009 Other Operating Expense	\$0	\$5,000,000	\$0	\$5,000,000	\$0
TOTAL, OBJECTS OF EXPENSE	\$0	\$5,000,000	\$0	\$5,000,000	\$0
METHOD OF FINANCING:					
0001 General Revenue Fund	\$0	\$5,000,000	\$0	\$5,000,000	\$0
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$0	\$5,000,000	\$0	\$5,000,000	\$0
FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0

STRATEGY DESCRIPTION AND JUSTIFICATION:

For transfer into the Habitat Protection Fund to conduct research studies on species of interest, including candidate, threatened or endangered species.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Expenditures in this strategy are legislatively mandated.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$5,000,000	\$5,000,000	\$0	\$0	No biennial change.

**STRATEGY REQUEST – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories: Service-07, Income-A.1, Age-B.3	
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GOAL: 01 Comptroller of Public Accounts – Fiscal Programs  
 OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs  
 STRATEGY: 13 Disabled Veteran Assist Payments

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
OBJECTS OF EXPENSE:					
4000 Grants	\$2,500,000	\$3,250,000	\$3,250,000	\$8,500,000	\$11,500,000
TOTAL, OBJECTS OF EXPENSE	\$2,500,000	\$3,250,000	\$3,250,000	\$8,500,000	\$11,500,000
METHOD OF FINANCING:					
0001 General Revenue Fund	\$2,500,000	\$3,250,000	\$3,250,000	\$8,500,000	\$11,500,000
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$2,500,000	\$3,250,000	\$3,250,000	\$8,500,000	\$11,500,000
FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0

STRATEGY DESCRIPTION AND JUSTIFICATION:

For the purpose of providing state aid to certain local governments disproportionately affected by the granting of ad valorem tax relief to disabled veterans.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Expenditures in this strategy are driven by requests for assistance from qualified local governments.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$6,500,000	\$20,000,000	\$13,500,000	\$13,500,000	Expenditures in this strategy are driven by requests for assistance from qualified local governments. An increase is requested to meet the expected demand.

**STRATEGY REQUEST – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-37, Income-A.2, Age-B.3		
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GOAL: 02 To develop and administer programs that promote energy efficiency  
 OBJECTIVE: 01 Maintain \$150 million balance in LoanSTAR Program  
 STRATEGY: 01 Promote and manage energy programs

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
<b>OUTPUT MEASURE:</b>					
01 Number of Active LoanSTAR Loans Processed and Managed by SECO	87.0	87.0	70.0	70.0	70.0
<b>EFFICIENCY MEASURE:</b>					
01 Energy Dollars Saved Per Dollar Spent for Energy Retrofit Programs	\$159.90	\$96.30	\$70.00	\$70.00	\$70.00
<b>OBJECTS OF EXPENSE</b>					
1001 Salaries and Wages	\$777,522	\$790,698	\$1,049,257	\$878,267	\$878,540
1002 Other Personnel Costs	44,610	47,876	380,310	230,074	230,172
2001 Professional Fees and Services	606,490	387,876	650,909	790,486	790,486
2003 Consumable Supplies	0	0	5,335	0	0
2004 Utilities	430	360	500	714	714
2005 Travel	26,630	22,264	39,233	33,314	30,974
2007 Rent – Machine and Other	14,594	9,370	13,963	14,000	14,000
2009 Other Operating Expense	32,115	41,752	64,044	62,200	62,200
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$1,502,391</b>	<b>\$1,300,196</b>	<b>\$2,203,551</b>	<b>\$2,009,055</b>	<b>\$2,007,086</b>
<b>METHOD OF FINANCING</b>					
0001 General Revenue Fund	\$561,997	\$418,247	\$418,247	\$418,247	\$418,247
<b>SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE)</b>	<b>\$561,997</b>	<b>\$418,247</b>	<b>\$418,247</b>	<b>\$418,247</b>	<b>\$418,247</b>
<b>METHOD OF FINANCING:</b>					
5005 GR Dedicated – Oil Overcharge Account	\$171,932	\$119,105	\$559,662	\$559,662	\$559,662
<b>SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS – DEDICATED)</b>	<b>\$171,932</b>	<b>\$119,105</b>	<b>\$559,662</b>	<b>\$559,662</b>	<b>\$559,662</b>



**STRATEGY REQUEST – FISCAL PROGRAMS**

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
METHOD OF FINANCING:					
0555 Federal Funds					
81.041.000 State Energy Program	\$552,846	\$576,997	\$898,943	\$705,030	\$705,030
81.106.000 Transport of Transuranic Wastes to the Waste Isolation Plant – WIPP	60,194	38,298	62,800	62,800	62,800
81.119.000 State Energy Program – Special Projects	32,794	0	0	0	0
81.214.000 Pantex – Environmental Restoration – AIP	122,628	147,549	263,899	263,316	261,347
<b>SUBTOTAL, METHOD OF FINANCING (FEDERAL FUNDS)</b>	<b>\$768,462</b>	<b>\$762,844</b>	<b>\$1,225,642</b>	<b>\$1,031,146</b>	<b>\$1,029,177</b>
<b>TOTAL, METHOD OF FINANCING</b>	<b>\$1,502,391</b>	<b>\$1,300,196</b>	<b>\$2,203,551</b>	<b>\$2,009,055</b>	<b>\$2,007,086</b>
<b>FULL TIME EQUIVALENT POSITIONS:</b>	<b>10.4</b>	<b>9.8</b>	<b>15.0</b>	<b>15.0</b>	<b>15.0</b>

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

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

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$3,503,747	\$4,016,141	\$512,394	\$512,394	The 2020-21 biennium includes additional funding for the transportation and monitoring of low level waste and a slight increase in formula funding related to the State Energy Program.

## STRATEGY REQUEST – FISCAL PROGRAMS

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

OBJECTIVE: 01 Maintain \$150 million balance in LoanSTAR Program

STRATEGY: 02 Allocate oil overcharge funds for grants and loans to promote energy efficiency

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
<b>OBJECTS OF EXPENSE</b>					
2001 Professional Fees and Services	\$788,820	\$240,786	\$0	\$0	\$0
4000 Grants	17,705,415	4,209,395	10,237,554	13,236,629	13,236,629
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$18,494,235</b>	<b>\$4,450,181</b>	<b>\$10,237,554</b>	<b>\$13,236,629</b>	<b>\$13,236,629</b>
<b>METHOD OF FINANCING:</b>					
5005 GR Dedicated – Oil Overcharge Account	\$18,494,235	\$4,450,181	\$10,237,554	\$13,236,629	\$13,236,629
<b>SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS – DEDICATED)</b>	<b>\$18,494,235</b>	<b>\$4,450,181</b>	<b>\$10,237,554</b>	<b>\$13,236,629</b>	<b>\$13,236,629</b>
<b>FULL TIME EQUIVALENT POSITIONS:</b>	0	0	0	0	0

**STRATEGY DESCRIPTION AND JUSTIFICATION:**

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

**EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:**

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

**EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):**

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$14,687,735	\$26,473,258	\$11,785,523	\$11,785,523	The 2020-21 request is based on estimated depository interest and repayment principal and interest totals for the biennium.

**STRATEGY REQUEST – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-37, Income-A.2, Age-B.3		
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GOAL: 02 To develop and administer programs that promote energy efficiency  
 OBJECTIVE: 01 Maintain \$150 million balance in LoanSTAR Program  
 STRATEGY: 03 Allocate federal funds for grants and loans to promote energy efficiency

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
<b>OBJECTS OF EXPENSE</b>					
2001 Professional Fees and Services	\$11,858	\$421,866	\$568,947	\$0	\$0
3001 Client Services	10,000	0	0	0	0
4000 Grants	13,002,108	9,484,905	14,887,971	12,376,316	12,381,173
<b>TOTAL, OBJECTS OF EXPENSE</b>	<b>\$13,023,966</b>	<b>\$9,906,771</b>	<b>\$15,456,918</b>	<b>\$12,376,316</b>	<b>\$12,381,173</b>

**METHOD OF FINANCING:**

<b>0555 Federal Funds</b>					
81.041.000 State Energy Program	\$127,562	\$1,186,595	\$4,268,947	\$211,509	\$211,509
81.041.002 State Energy Program – Revolving	11,574,694	7,237,302	9,586,683	10,477,470	10,477,470
81.106.000 Transport of Transuranic Wastes to the Waste Isolation Plant – WIPP	329,268	254,818	388,800	388,800	388,800
81.214.000 Pantex – Environmental Restoration – AIP	992,442	1,228,056	1,212,488	1,298,537	1,303,394
<b>TOTAL, METHOD OF FINANCING (FEDERAL FUNDS)</b>	<b>\$13,023,966</b>	<b>\$9,906,771</b>	<b>\$15,456,918</b>	<b>\$12,376,316</b>	<b>\$12,381,173</b>

<b>FULL TIME EQUIVALENT POSITIONS:</b>	0	0	0	0	0
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**STRATEGY DESCRIPTION AND JUSTIFICATION:**

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

**EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:**

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

**STRATEGY REQUEST – FISCAL PROGRAMS**

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2018-19)	Baseline Request (2020-21)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$25,363,689	\$24,757,489	(\$606,200)	(\$606,200)	A federal revolving loan program was approved utilizing funds from the ARRA program. As loan repayments are made, additional funds will be available to increase the loans awarded in 2020-21.

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

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

	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
A. Goal: SOCIAL SECURITY CONTRIBUTIONS / BENEFIT REPLACEMENT PAY					
A.1.1. Strategy: STATE MATCH — EMPLOYER Provide an employer match for Social Security contributions. Estimated	\$848,593,729	\$887,134,951	\$890,983,724	\$912,595,126	\$934,206,528
A.1.2. Strategy: BENEFIT REPLACEMENT PAY Provide Benefit Replacement Pay to eligible employees. Estimated	\$15,330,666	\$14,088,222	\$12,903,590	\$9,921,246	\$6,938,903
Total, Goal A: SOCIAL SECURITY CONTRIBUTIONS/BENEFIT REPLACEMENT PAY	\$863,924,395	\$901,223,173	\$903,887,314	\$922,516,372	\$941,145,431
Grand Total, COMPTROLLER OF PUBLIC ACCOUNTS - SOCIAL SECURITY / BENEFIT REPLACEMENT PAY	\$863,924,395	\$901,223,173	\$903,887,314	\$922,516,372	\$941,145,431
Method of Financing					
General Revenue Fund, estimated	\$601,397,141	\$648,880,685	\$654,687,321	\$668,180,384	\$681,673,447
General Revenue Fund – Dedicated, estimated	95,630,601	90,122,317	90,294,869	92,155,840	94,016,812
Federal Funds, estimated	91,746,422	90,122,317	88,376,548	90,197,983	92,019,418
Other Funds					
Other Special State Funds, estimated	26,978,546	54,073,390	51,016,557	19,914,160	20,316,302
State Highway Fund No. 006, estimated	48,171,687	18,024,463	19,512,019	52,068,005	53,119,453
Subtotal, Other Funds	75,150,233	72,097,853	70,528,576	71,982,165	73,435,755
Total, Method of Financing	\$863,924,395	\$901,223,173	\$903,887,314	\$922,516,372	\$941,145,431

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

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

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Date: 8/17/18	Request Level: Base																		
Current Rider Number	Page Number In 2018-19 GAA	Proposed Rider Language																			
2	I-23	<p><b>Appropriation from the Compensation to Victims of Crime Auxiliary Fund.</b> Included in amounts appropriated above in Strategy A.1.9, Subsequent CVC Claims, are funds received by the Comptroller from departments under Government Code §76.013, for crime victims who have not made a claim for restitution during the prescribed five year period and who make a subsequent claim (estimated to be \$50,000 for the biennium). In addition to amounts identified herein and included above, all revenue collected on or after September 1, <del>2017</del> <u>2019</u>, is hereby appropriated for the same purpose. Any unobligated balances remaining as of August 31, <del>2018</del> <u>2020</u>, are hereby appropriated for the same purpose for the fiscal year beginning September 1, <del>2018</del> <u>2020</u>.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years and estimated amount.</i></p>																			
10	I-25	<p><b>Oil Overcharge Settlement Funds.</b> Included in funds appropriated above to Strategy B.1.1, Energy Office, and Strategy B.1.2, Oil Overcharge Settlement Funds, out of Oil Overcharge Account No. 5005, are funds allocated to the State of Texas through consent decrees, court decrees, and administrative orders involving violation of the mandatory petroleum pricing and allocation regulations, including the interest earned on those used by the State Energy Conservation Office (SECO) for the biennium beginning September 1, <del>2017</del> <u>2019</u> (estimated to be <del>\$20,475,408</del> <u>\$26,473,258</u>). Any unexpended and unobligated balances as of August 31, <del>2017</del> <u>2019</u>, out of Oil Overcharge Funds Account No. 5005 are included in Strategy B.1.1, Energy Office, and Strategy B.1.2, Oil Overcharge Settlement Funds, and are to be used by SECO for the biennium beginning September 1, <del>2017</del> <u>2019</u> (estimated to be \$1,119,324). In addition to amounts identified herein and included above, all unexpended and unobligated balances remaining as of August 31, <del>2017</del> <u>2019</u>, and all revenue generated on or after September 1, <del>2017</del> <u>2019</u>, are hereby appropriated for the same purpose.</p> <p>Out of these estimated balances and revenues, the SECO shall allocate an estimated total of <del>\$300,000</del> <u>\$2,658,000</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, <del>2017</del> <u>2019</u>, for the following purposes:</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: center; width: 20%;"><u>2018</u> <u>2020</u></th> <th style="text-align: center; width: 20%;"><u>2019</u> <u>2021</u></th> </tr> </thead> <tbody> <tr> <td>Schools/Local Government Program</td> <td style="text-align: center;">\$<del>30,000</del> <u>\$265,800</u> &amp; UB</td> <td style="text-align: center;">\$<del>30,000</del> <u>\$265,800</u> &amp; UB</td> </tr> <tr> <td>State Agency / Higher Education Program</td> <td style="text-align: center;">\$<del>30,000</del> <u>\$265,800</u> &amp; UB</td> <td style="text-align: center;">\$<del>30,000</del> <u>\$265,800</u> &amp; UB</td> </tr> <tr> <td>Renewable Energy Program</td> <td style="text-align: center;">\$<del>30,000</del> <u>\$265,800</u> &amp; UB</td> <td style="text-align: center;">\$<del>30,000</del> <u>\$265,800</u> &amp; UB</td> </tr> <tr> <td>Transportation Energy Program</td> <td style="text-align: center;">\$<del>30,000</del> <u>\$265,800</u> &amp; UB</td> <td style="text-align: center;">\$<del>30,000</del> <u>\$265,800</u> &amp; UB</td> </tr> <tr> <td>Alternative Fuels Program</td> <td style="text-align: center;">\$<del>30,000</del> <u>\$265,800</u> &amp; UB</td> <td style="text-align: center;">\$<del>30,000</del> <u>\$265,800</u> &amp; UB</td> </tr> </tbody> </table> <p>Funds de-obligated from contracts within the above programs shall remain within the program. State Energy Program Administration funds are appropriated in Strategy B.1.1, Energy Office.</p> <p>Pursuant to Texas Government Code § 2305.032 (f), funds available to the LoanSTAR Revolving Loan Program shall equal or exceed \$95,000,000 at all times. All unexpended and unobligated LoanSTAR balances (estimated to be \$1,119,324 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 <del>\$20,475,408</del> <u>\$23,815,258</u> of total revenues noted above), shall remain in the program. If a state agency or institution of higher education is a recipient of a loan under the statewide retrofit demonstration and revolving loan program, the agency or institution shall repay the loan from agency funds budgeted for the energy costs of the agency or institution.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years and estimated amounts.</i></p>			<u>2018</u> <u>2020</u>	<u>2019</u> <u>2021</u>	Schools/Local Government Program	\$ <del>30,000</del> <u>\$265,800</u> & UB	\$ <del>30,000</del> <u>\$265,800</u> & UB	State Agency / Higher Education Program	\$ <del>30,000</del> <u>\$265,800</u> & UB	\$ <del>30,000</del> <u>\$265,800</u> & UB	Renewable Energy Program	\$ <del>30,000</del> <u>\$265,800</u> & UB	\$ <del>30,000</del> <u>\$265,800</u> & UB	Transportation Energy Program	\$ <del>30,000</del> <u>\$265,800</u> & UB	\$ <del>30,000</del> <u>\$265,800</u> & UB	Alternative Fuels Program	\$ <del>30,000</del> <u>\$265,800</u> & UB	\$ <del>30,000</del> <u>\$265,800</u> & UB
	<u>2018</u> <u>2020</u>	<u>2019</u> <u>2021</u>																			
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## RIDER REVISIONS AND ADDITIONS REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Date: 8/17/18	Request Level: Base																		
Current Rider Number	Page Number In 2018-19 GAA	Proposed Rider Language																			
11	I-25	<p><b>Department of Energy (DOE) Federal Funds.</b> Included in amounts appropriated above in Strategy B.1.1, Energy Office and Strategy B.1.3, Federal Funds, are 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, 2017 2019.</p> <p>The SECO shall allocate funds based upon the designations listed below:</p> <table style="width: 100%; margin-left: 40px;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: center;"><u>FY 2018 FY 2020</u></th> <th style="text-align: center;"><u>FY 2019 FY 2021</u></th> </tr> </thead> <tbody> <tr> <td colspan="3"><u>Federal Funds: Pantex Programs</u></td> </tr> <tr> <td>Agreement in Principle (Remedial Clean Up Action)</td> <td style="text-align: right;">\$1,458,924 <u>\$1,561,853</u> &amp; UB</td> <td style="text-align: right;">\$1,476,387 <u>\$1,564,741</u> &amp; UB</td> </tr> <tr> <td>Waste Isolation Pilot Plant</td> <td style="text-align: right;">\$441,800 <u>\$451,600</u> &amp; UB</td> <td style="text-align: right;">\$451,600 <u>\$451,600</u> &amp; UB</td> </tr> <tr> <td colspan="3"><u>Federal Funds: State Energy Program</u></td> </tr> <tr> <td>State Energy Program (SEP) Grant</td> <td style="text-align: right;">\$2,372,453 <u>\$916,539</u> &amp; UB</td> <td style="text-align: right;">\$2,372,453 <u>\$916,539</u> &amp; UB</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 2018 FY 2020</u>	<u>FY 2019 FY 2021</u>	<u>Federal Funds: Pantex Programs</u>			Agreement in Principle (Remedial Clean Up Action)	\$1,458,924 <u>\$1,561,853</u> & UB	\$1,476,387 <u>\$1,564,741</u> & UB	Waste Isolation Pilot Plant	\$441,800 <u>\$451,600</u> & UB	\$451,600 <u>\$451,600</u> & UB	<u>Federal Funds: State Energy Program</u>			State Energy Program (SEP) Grant	\$2,372,453 <u>\$916,539</u> & UB	\$2,372,453 <u>\$916,539</u> & UB
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12	I-25	<p><b>Appropriation of Tax Refunds.</b> As much of the respective taxes, fees, and charges, including penalties or other financial transactions administered or collected by the Comptroller as may be necessary is hereby appropriated and set aside to pay refunds, interest, and any costs and attorney fees awarded in court cases, as provided by law, subject to the following limitations and conditions:</p> <ol style="list-style-type: none"> <li>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.</li> <li>b. Except as provided by subsection (c), as a specific limitation to the amount of refunds paid from funds appropriated in this Act during the <del>2018-19</del> <u>2020-21</u> biennium, the Comptroller shall not approve claims or issue warrants for refunds in excess of the amount of revenue estimated to be available from the tax, fee, or other revenue source during the biennium according to the Biennial Revenue Estimate of the Comptroller of Public Accounts used for certification of this Act. Any claim or portion of a claim which is in excess of the limitation established by this subsection "b" shall be presented to the next legislature for a specific appropriation in order for payment to be made. The limitation established by this subsection "b" shall not apply to any taxes or fees paid under protest.</li> <li>c. Where the Biennial Revenue Estimate referenced in subsection (b) provides that no revenues are estimated to be available from a tax, fee, or other revenue source, and where a special fund or dedicated account has been abolished or the law creating the special fund or dedicated account has been repealed or has expired, any balances which may have been transferred or credited to the General Revenue Fund because of such abolishment, repeal or expiration are appropriated from that fund to pay refunds that are otherwise payable under this section.</li> <li>d. From amounts collected pursuant to Sec. 47.052, Business &amp; Commerce Code (redesignated as Sec. 102.052, Business &amp; Commerce Code), there are hereby appropriated amounts necessary to pay a refund, settlement or judgment arising from litigation relating to the validity of the fee. Any portion of a settlement or judgment in excess of the amounts collected under Section 47.051, et seq. (redesignated as Sec. 102.051, et seq.), including interest, courts costs, or attorneys fees, shall be presented to the next legislature for a specific appropriation in order for payment to be made.</li> </ol> <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	Date: 8/17/18	Request Level: Base
Current Rider Number	Page Number In 2018-19 GAA	Proposed Rider Language	
14	I-26	<p><b>Cash Flow Transfer.</b> As required by Government Code, Section 403.092, for the state fiscal biennium beginning September 1, <del>2017</del> <u>2019</u>, the Comptroller of Public Accounts is appropriated from the General Revenue Fund the amount needed:</p> <ul style="list-style-type: none"> <li>a. to return any available cash that was transferred to the General Revenue Fund from a fund outside the state treasury; and</li> <li>b. to maintain the equity of the fund from which the transfer was made.</li> </ul> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>	
16	I-26	<p><b>Disabled Veteran Assistance Payments.</b> Included in amounts appropriated above in Strategy A.1.12, Disabled Veteran Assistance Payments to Cities and Counties, is <del>\$3,250,000</del> <u>\$20,000,000</u> in each fiscal year of the <del>2018-19</del> <u>2020-21</u> biennium from General Revenue for transfer to the General Revenue-Dedicated Disabled Veterans Local Government Assistance Account No. 5160 for the purpose of providing assistance to qualified cities and counties pursuant to Section 140.011, Local Government Code. Any unexpended and unobligated balance remaining as of August 31, <del>2018</del> <u>2020</u> is appropriated for the same purpose for the fiscal year beginning September 1, <del>2018</del> <u>2020</u>.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years and funding.</i></p>	
17	I-27	<p><b>Appropriation of Texas Bullion Depository Receipts.</b> The Comptroller of Public Accounts is hereby appropriated from the fees, charges, penalties and other amounts related to the Texas Bullion Depository, including those received under Chapter 2116, Government Code, and Section 403.0301, Government Code, and the interest thereon, all sums necessary to implement, administer and promote the Texas Bullion Depository. Any unexpended and unobligated balances of these funds remaining as of August 31, <del>2018</del> <u>2020</u>, are appropriated to the Comptroller of Public Accounts for the fiscal year beginning September 1, <del>2018</del> <u>2020</u>, for the same purpose.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>	
18	I-27	<p><b>Habitat Protection Fund.</b> Included in amounts appropriated above in Strategy A.1.11, Habitat Protection Fund, is \$5,000,000 in General Revenue in fiscal year <del>2018</del> <u>2020</u> for transfer to the Habitat Protection Fund outside the state treasury under Section 403.452, Government Code, to allow the Comptroller to enter into contracts with state public universities to conduct research studies on species of interest, including candidate, threatened, or endangered species, and provide appropriate peer review and contract administration.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>	
19	I-27	<p><b>Report on Local Continuing Education Grants Allocations.</b> Out of funds appropriated to the Comptroller of Public Accounts, the Comptroller of Public Accounts shall submit a report on the use of <u>grants allocations</u> awarded to local law enforcement agencies under Section 1701.157, Occupations Code, by December 1 of each year to the Chair of the House Appropriations Committee, Chair of the Senate Finance Committee, Speaker of the House, Lieutenant Governor and staff of the Legislative Budget Board. The report shall include the following information for the <u>grants allocations</u> awarded in the previous year:</p> <ul style="list-style-type: none"> <li>a. Identification of each <u>grant allocation</u> made, including the recipient and amount of the <u>grant allocation</u>;</li> <li>b. The amount and percentage of the <u>award allocation</u> that was spent by the <u>grantee local law enforcement agencies</u>;</li> <li>c. The number of training hours funded through the <u>grant allocation</u> for each <u>grantee local law enforcement agencies</u>; and</li> <li>d. A summary of the findings of any audit conducted by the Comptroller or the State Auditor's Office, pursuant to the authority provided in Section 1701.157(c), Occupations Code.</li> </ul> <p><i>This rider is being modified to conform to statute, which specifies that the funding is for allocations to local law enforcement agencies for training purposes.</i></p>	



## RIDER REVISIONS AND ADDITIONS REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Date: 8/17/18	Request Level: Base
Current Rider Number	Page Number In 2018-19 GAA	Proposed Rider Language	
20	1-27	<p><b>Contingency for HB 1866 Victims of Crime Auxiliary Fund.</b> <del>Contingent on enactment of HB 1866, or similar legislation relating to the compensation to victims of crime auxiliary fund by the Eighty-fifth Legislature, Regular Session.</del> In addition to amounts appropriated above, the Fiscal Programs - Comptroller of Public Accounts is hereby appropriated any additional amounts as necessary in Strategy A.1.9, Subsequent CVC Claims, for the <del>2018-19</del> <u>2020-21</u> biennium from General Revenue for transfer to the General Revenue-Dedicated Compensation to Victims of Crime Auxiliary Account No. 0494 for the purpose of providing compensation payments made by the Comptroller's Office and authorized by the Crime Victims Compensation Act to victims of crimes previously not located by local departments within five (5) years after the court has ordered restitution.</p> <p><i>This rider provision is being modified to ensure that funding is available to provide claim payments to victims of crime as authorized by House Bill 1866, 85th Legislature, Regular Session.</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
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ITEM NAME: Reimbursement – Beverage Tax

ITEM PRIORITY: 1

FUNDING FOR STRATEGY: 01-01-02 Reimbursement – Beverage Tax

	EXCP 2020	EXCP 2021
OBJECTS OF EXPENSE:		
4000 Grants	\$23,345,000	\$24,043,000
TOTAL, Objects of Expense:	\$23,345,000	\$24,043,000
METHOD OF FINANCING:		
0001 General Revenue Fund	\$23,345,000	\$24,043,000
TOTAL, METHOD OF FINANCING:	\$23,345,000	\$24,043,000

**DESCRIPTION / JUSTIFICATION:**

For reimbursement of taxes received as authorized by Texas Tax Code Annotated, Section 183.051(b).

**EXTERNAL / INTERNAL FACTORS:**

Expenditures in this strategy are driven by collected receipts within the counties or incorporated municipalities. The request for the 2020-21 biennium is based on estimates provided by the Comptroller's Revenue Estimating area.

**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
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ITEM NAME: Reimbursement – Beverage Tax

FUNDING FOR STRATEGY: 01-01-02 Reimbursement – Beverage Tax

	EXCP 2020	EXCP 2021
OBJECTS OF EXPENSE:		
4000 Grants	\$23,345,000	\$24,043,000
TOTAL, OBJECTS OF EXPENSE:	<u>\$24,345,000</u>	<u>\$24,043,000</u>
METHOD OF FINANCING:		
0001 General Revenue Fund	\$23,345,000	\$24,043,000
TOTAL, METHOD OF FINANCING:	<u>\$23,345,000</u>	<u>\$24,043,000</u>
FULL TIME EQUIVALENT POSITIONS:	<u>0.0</u>	<u>0.0</u>

**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
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GOAL: 01 Comptroller of Public Accounts  
 OBJECTIVE: 01 Comptroller of Public Accounts  
 STRATEGY: 02 Reimbursement – Beverage Tax

	EXCP 2020	EXCP 2021
OBJECTS OF EXPENSE:		
4000 Grants	\$23,345,000	\$24,043,000
TOTAL, OBJECTS OF EXPENSE:	<u>\$23,345,000</u>	<u>\$24,043,000</u>
METHOD OF FINANCING:		
0001 General Revenue Fund	\$23,345,000	\$24,043,000
TOTAL, METHOD OF FINANCING:	<u>\$23,345,000</u>	<u>\$24,043,000</u>

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY: Reimbursement of taxes received as authorized by Texas Tax Code Annotated, Section 183.051(b).

**FEDERAL FUNDS SUPPORTING SCHEDULE – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts				
CFDA NUMBER / STRATEGY	EXP 2017	EST 2018	BUD 2019	BL 2020	BL 2021
00.000.001 Miscellaneous Claims					
01-01-01 Miscellaneous Claims – Workforce Commission Federal Account, No. 5026	\$0	\$9,361	\$0	\$0	\$0
TOTAL, ALL STRATEGIES	\$0	\$9,361	\$0	\$0	\$0
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	\$0	\$9,361	\$0	\$0	\$0
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
81.041.000 State Energy Program					
02-01-01 Promote and manage energy programs	\$552,846	\$576,997	\$898,943	\$705,030	\$705,030
02-01-03 Allocate grants and loans to promote energy efficiency	\$127,562	\$1,186,595	\$4,268,947	\$211,509	\$211,509
TOTAL, ALL STRATEGIES	\$680,408	\$1,763,592	\$5,167,890	\$916,539	\$916,539
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	\$680,408	\$1,763,592	\$5,167,890	\$916,539	\$916,539
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
81.041.002 State Energy Program – Revolving					
02-01-03 Allocate grants and loans to promote energy efficiency	\$11,574,694	\$7,237,302	\$9,586,683	\$10,477,470	\$10,477,470
TOTAL, ALL STRATEGIES	\$11,574,694	\$7,237,302	\$9,586,683	\$10,477,470	\$10,477,470
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	\$11,574,694	\$7,237,302	\$9,586,683	\$10,477,470	\$10,477,470
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 2017	EST 2018	BUD 2019	BL 2020	BL 2021
81.106.000 Transport of Transuranic Wastes to the Waste Isolation Plant – WIPP					
02-01-01 Promote and manage energy programs	\$60,194	\$38,298	\$62,800	\$62,800	\$62,800
02-01-03 Allocate grants and loans to promote energy efficiency	\$329,268	\$254,818	\$388,800	\$388,800	\$388,800
TOTAL, ALL STRATEGIES	\$389,462	\$293,116	\$451,600	\$451,600	\$451,600
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	\$389,462	\$293,116	\$451,600	\$451,600	\$451,600
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
81.119.000 State Energy Program – Special Projects					
02-01-01 Promote and manage energy programs	\$32,794	\$0	\$0	\$0	\$0
TOTAL, ALL STRATEGIES	\$32,794	\$0	\$0	\$0	\$0
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	\$32,794	\$0	\$0	\$0	\$0
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
81.214.000 Pantex – Environmental Restoration – AIP					
02-01-01 Promote and manage energy programs	\$122,628	\$147,549	\$263,899	\$263,316	\$261,347
02-01-03 Allocate grants and loans to promote energy efficiency	\$992,442	\$1,228,056	\$1,212,488	\$1,298,537	\$1,303,394
TOTAL, ALL STRATEGIES	\$1,115,070	\$1,375,605	\$1,476,387	\$1,561,853	\$1,564,741
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	\$1,115,070	\$1,375,605	\$1,476,387	\$1,561,853	\$1,564,741
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 2017	EST 2018	BUD 2019	BL 2020	BL 2021
00.000.001 Miscellaneous Claims		\$0	\$9,361	\$0	\$0	\$0
81.041.000 State Energy Program		\$680,408	\$1,763,592	\$5,167,890	\$916,539	\$916,539
81.041.002 State Energy Program – Revolving		\$11,574,694	\$7,237,302	\$9,586,683	\$10,477,470	\$10,477,470
81.106.000 Transport of Transuranic Wastes to the Waste Isolation Plant – WIPP		\$389,462	\$293,116	\$451,600	\$451,600	\$451,600
81.119.000 State Energy Program – Special Projects		\$32,794	\$0	\$0	\$0	\$0
81.214.000 Pantex – Environmental Restoration – AIP		\$1,115,070	\$1,375,605	\$1,476,387	\$1,561,853	\$1,564,741
<b>TOTAL, ALL STRATEGIES</b>		<b>\$13,792,428</b>	<b>\$10,678,976</b>	<b>\$16,682,560</b>	<b>\$13,407,462</b>	<b>\$13,410,350</b>
<b>TOTAL, FEDERAL FUNDS FOR EMPLOYEE BENEFITS</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL, FEDERAL FUNDS</b>		<b>\$13,792,428</b>	<b>\$10,678,976</b>	<b>\$16,682,560</b>	<b>\$13,407,462</b>	<b>\$13,410,350</b>
<b>ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**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 DOE requires a 20 percent match by the recipient. Failure by the State Energy Conservation Office to provide this match would result in a loss of federal funds. Continued and future federal funding for this program (CFDA number 81.041.000) is dependent upon the DOE federal budget for future years. Continued and future federal funding for the Pantex Program (CFDA numbers 81.106.000 and 81.214.000) is also dependent upon the DOE federal budget for future years.

## FEDERAL FUNDS TRACKING SCHEDULE – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts									
FEDERAL FY	AWARD AMOUNT	EXPENDED SFY 2015	EXPENDED SFY 2016	EXPENDED SFY 2017	ESTIMATED SFY 2018	BUDGETED SFY 2019	REQUESTED SFY 2020	REQUESTED SFY 2021	TOTAL	DIFFERENCE FROM AWARD
81.041.000 State Energy Program										
2015	\$2,324,160	\$995,969	\$0	\$0	\$0	\$0	\$0	\$0	\$995,969	\$1,328,191
2016	\$2,342,000	\$0	\$5,786,518	\$0	\$0	\$0	\$0	\$0	\$5,786,518	(\$3,444,518)
2017	\$2,359,490	\$0	\$0	\$680,407	\$0	\$0	\$0	\$0	\$680,407	\$1,679,083
2018	\$2,350,100	\$0	\$0	\$0	\$1,763,592	\$0	\$0	\$0	\$1,763,592	\$586,508
2019	\$3,123,350	\$0	\$0	\$0	\$0	\$5,167,890	\$0	\$0	\$5,167,890	(\$2,044,540)
2020	\$2,350,100	\$0	\$0	\$0	\$0	\$0	\$916,539	\$0	\$916,539	\$1,433,561
2021	\$2,350,100	\$0	\$0	\$0	\$0	\$0	\$0	\$916,539	\$916,539	\$1,433,561
<b>TOTAL</b>	<b>\$17,199,300</b>	<b>\$995,969</b>	<b>\$5,786,518</b>	<b>\$680,407</b>	<b>\$1,763,592</b>	<b>\$5,167,890</b>	<b>\$916,539</b>	<b>\$916,539</b>	<b>\$16,227,454</b>	<b>\$971,846</b>
Employee Benefits Payments (*)		\$113,761	\$127,475	\$121,216	\$130,506	\$130,506	\$130,506	\$130,506	\$884,476	

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

**NOTE:**

The tracking schedule above does not include the initial award amount in Fiscal Year 2014, which was the first year of the project period. Fiscal Year 2016 reflects \$2.3 million for the Fiscal Year 2016 award amount and the remaining balance of the grant totaling \$3.4 million from previous fiscal years of the grant award.

The current State Energy Program agreement began on September 1, 2017 and ends on August 21, 2019. Fiscal Year 2019 reflects the grant award totaling \$3.1 million and the remaining estimated balance of the grant totaling \$2.0 million from previous fiscal years of the grant award.



## FEDERAL FUNDS TRACKING SCHEDULE – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts									
FEDERAL FY	AWARD AMOUNT	EXPENDED SFY 2015	EXPENDED SFY 2016	EXPENDED SFY 2017	ESTIMATED SFY 2018	BUDGETED SFY 2019	REQUESTED SFY 2020	REQUESTED SFY 2021	TOTAL	DIFFERENCE FROM AWARD
81.106.000 Transport of Transuranic Wastes to the Waste Isolation Plant – WIPP										
2015	\$426,250	\$372,874	\$0	\$0	\$0	\$0	\$0	\$0	\$372,874	\$53,376
2016	\$435,500	\$0	\$399,591	\$0	\$0	\$0	\$0	\$0	\$399,591	\$35,909
2017	\$446,000	\$0	\$0	\$362,062	\$0	\$0	\$0	\$0	\$362,062	\$83,938
2018	\$441,800	\$0	\$0	\$0	\$293,116	\$0	\$0	\$0	\$293,116	\$148,684
2019	\$451,600	\$0	\$0	\$0	\$0	\$451,600	\$0	\$0	\$451,600	\$0
2020	\$451,600	\$0	\$0	\$0	\$0	\$0	\$451,600	\$0	\$451,600	\$0
2021	\$451,600	\$0	\$0	\$0	\$0	\$0	\$0	\$451,600	\$451,600	\$0
<b>TOTAL</b>	<b>\$3,104,350</b>	<b>\$372,874</b>	<b>\$399,591</b>	<b>\$362,062</b>	<b>\$293,116</b>	<b>\$451,600</b>	<b>\$451,600</b>	<b>\$451,600</b>	<b>\$2,782,443</b>	<b>\$321,907</b>
Employee Benefits Payments (*)		\$12,323	\$12,454	\$7,947	\$9,335	\$11,965	\$11,695	\$11,695	\$77,414	

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

**NOTE:**

The current WIPP agreement began on September 1, 2014, and ends on July 31, 2019. The award amounts are made annually, with amounts each year dependent on Federal appropriations.

**FEDERAL FUNDS TRACKING SCHEDULE – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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FEDERAL FY	AWARD AMOUNT	EXPENDED SFY 2015	EXPENDED SFY 2016	EXPENDED SFY 2017	ESTIMATED SFY 2018	BUDGETED SFY 2019	REQUESTED SFY 2020	REQUESTED SFY 2021	TOTAL	DIFFERENCE FROM AWARD
81.119.000 State Energy Program – Special Projects										
2015	\$275,000	\$82,360	\$207,031	\$60,194	\$0	\$0	\$0	\$0	\$349,585	(\$74,585)
<b>TOTAL</b>	<b>\$275,000</b>	<b>\$86,360</b>	<b>\$207,031</b>	<b>\$60,194</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$349,585</b>	<b>(\$75,585)</b>
<hr/>										
Employee Benefits Payments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

NOTE:

Each year, the Department of Energy allows states to submit proposals to implement specific energy efficiency and renewable energy deployment activities and initiatives as “special projects” under the State Energy Program. States compete for funding to implement activities relating to a number of programmatic areas such as building codes and standards, alternative fuels, industrial efficiency, building efficiency and solar and renewable technologies.

In fiscal 2014, the State Energy Conservation Office (SECO) was selected as a recipient of a Special Project totaling \$100,000, under DE-EE0006491, for the development of a replicable model that industrial-sector stakeholders could utilize for investing in industrial energy efficiency and combined heat and power (CHP), while concurrently improving industrial productivity. To achieve the project objective, SECO evaluated the current barriers to industrial energy efficiency and CHP implementation. SECO then worked with a vendor to develop an action plan that addressed and prioritized specific, identifiable and impactful barriers to energy efficiency and CHP implementation. The action plan was implemented in a customized online “how-to” guide.

In fiscal 2015, SECO was awarded \$275,000, under DE-EE0006895, for the development of a robust, sustainable and ongoing statewide benchmarking and disclosure data program. The program required creating a database to collect national benchmarking data, developing a web-based planning tool and subsequently developing a “Benchmarking Data Guidebook” template. Once the infrastructure was developed, training through workshops was provided to introduce the benchmarking tools to mid-sized cities and counties.

The total award expended at the end of Fiscal Year 2017 totals \$349,585 and reflects the remaining balance of \$74,585 from fiscal year 2014.

**FEDERAL FUNDS TRACKING SCHEDULE – FISCAL PROGRAMS**

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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FEDERAL FY	AWARD AMOUNT	EXPENDED SFY 2015	EXPENDED SFY 2016	EXPENDED SFY 2017	ESTIMATED SFY 2018	BUDGETED SFY 2019	REQUESTED SFY 2020	REQUESTED SFY 2021	TOTAL	DIFFERENCE FROM AWARD
81.214.000 Pantex – Environmental Restoration – AIP										
2015	\$1,311,129	\$1,311,129	\$0	\$0	\$0	\$0	\$0	\$0	\$1,311,129	\$0
2016	\$1,294,431	\$0	\$1,120,180	\$0	\$0	\$0	\$0	\$0	\$1,120,180	\$174,251
2017	\$1,481,722	\$0	\$0	\$1,115,070	\$0	\$0	\$0	\$0	\$1,115,070	\$366,652
2018	\$1,458,924	\$0	\$0	\$0	\$1,375,605	\$0	\$0	\$0	\$1,375,605	\$83,319
2019	\$1,476,387	\$0	\$0	\$0	\$0	\$1,476,387	\$0	\$0	\$1,476,387	\$0
2020	\$1,561,853	\$0	\$0	\$0	\$0	\$0	\$1,561,853	\$0	\$1,561,853	\$0
2021	\$1,564,741	\$0	\$0	\$0	\$0	\$0	\$0	\$1,564,741	\$1,564,741	\$0
<b>TOTAL</b>	<b>\$10,149,187</b>	<b>\$1,311,129</b>	<b>\$1,120,180</b>	<b>\$1,115,070</b>	<b>\$1,375,605</b>	<b>\$1,476,387</b>	<b>\$1,561,853</b>	<b>\$1,564,741</b>	<b>\$9,524,965</b>	<b>\$624,222</b>
Employee Benefits Payments (*)		\$46,356	\$51,169	\$29,171	\$29,562	\$52,417	\$51,437	\$51,535	\$311,647	

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

NOTE:

The current Pantex agreement began on October 1, 2016, and ends on September 30, 2021. The award amounts are made annually, with amounts each year dependent on Federal appropriations. These awards are supplemented by available grant funds from prior years within the grant period.

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

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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Estimated Grand Total of Agency Funds Outside the 2020-21 General Appropriations Act Bill Pattern:

<b>\$2,460,625,138</b>
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0892 / 0842 – Texas Tomorrow Constitutional Trust Fund

Estimated Beginning Balance in Fiscal Year 2018	\$2,056,306,859
Estimated Revenues – Fiscal 2018	343,499,979
Estimated Revenues – Fiscal 2019	357,055,249
Fiscal 2018-19 Biennial Total	<u>\$2,756,862,087</u>
Estimated Beginning Balance in Fiscal Year 2020	\$1,722,531,547
Estimated Revenues – Fiscal 2020	364,178,274
Estimated Revenues – Fiscal 2021	373,915,317
Fiscal 2020-21 Biennial Total	<u><u>\$2,460,625,138</u></u>

Estimated Expenditures for the 2020-21 Biennium: \$1,026,720,722

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

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

Legal Citation:

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

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

Agency Code: 902

Agency Name: Comptroller of Public Accounts

### METHOD OF CALCULATION AND REVENUE ASSUMPTIONS:

1. Texas Guaranteed Tuition Plan (TGTP) activity (contributions, distributions and expenditures) is based on the actuary's annual report for the period ended 8/31/2017.
2. TGTP estimated investment return for fiscal 2019 through fiscal 2021 is based on actuarial assumptions for rates of return adopted by the Texas Prepaid Higher Education Tuition Board (Board).
3. College savings plan activities, contributions and distributions are projected to grow at a rate of 5 percent and 8 percent per year, respectively.
4. College savings plan investments are assumed to return 6.3 percent per year.
5. Texas Tuition Promise Fund plan activity (contributions, distributions and expenses) is based on the actuary's annual report for the fiscal year ended 8/31/2017.
6. Texas Tuition Promise Fund net investment returns are based on actuarial assumptions adopted by the Board of 6.3 percent per year less investment expenses of 0.90 percent per year.
7. Revenue projections for the Texas Achieving a Better Life Experience (Texas ABLE) program, which launched in May 2018, are not included.

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

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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Reduction Target: **\$113,672,093**

Item Priority and Name	Revenue Loss			Reduction Amount		
	2020	2021	Biennial Total	2020	2021	Biennial Total

1 1-1-2 Reimbursement - Beverage Tax

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

Collectively, the Unclaimed Property and Mixed Beverage Tax programs make up the bulk of the funds appropriated to the Comptroller’s Fiscal Programs. From a dollars appropriated standpoint, other strategies are not material by comparison. For this reason, the entire 10 percent reduction in General Revenue funds is being taken from the two largest programs. The monies appropriated in the Mixed Beverage strategy are used to reimburse mixed beverage taxes to counties. Reimbursements are driven by receipts collected within the counties or incorporated municipalities. The reduction amount is needed to pay an estimated \$28.4 million in county mixed beverage reimbursements.

METHOD OF FINANCING:

0001 General Revenue Fund	\$0	\$0	\$0	\$14,209,011	\$14,209,012	\$28,418,023
TOTAL, METHOD OF FINANCING	\$0	\$0	\$0	\$14,209,011	\$14,209,012	\$28,418,023
ITEM TOTAL	\$0	\$0	\$0	\$14,209,011	\$14,209,012	\$28,418,023
FTE REDUCTIONS (From FY 2020 and FY 2021 Base Request)				0.0	0.0	0.0

2 1-1-6 Unclaimed Property

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

Collectively, the Unclaimed Property and Mixed Beverage Tax programs make up the bulk of the funds appropriated to the Comptroller’s Fiscal Programs. From a dollars appropriated standpoint, other strategies are not material by comparison. For this reason, the entire 10 percent reduction in General Revenue funds is being taken from the two largest programs. The monies appropriated in the Unclaimed Property strategy are used to return unclaimed assets to property owners. The majority of the recipients of these funds are citizens or local governments and payments are driven by claims requests. The reduction amount is needed to pay an estimated \$28.4 million in unclaimed property claims.

METHOD OF FINANCING:

0001 General Revenue Fund	\$0	\$0	\$0	\$14,209,011	\$14,209,012	\$28,418,023
TOTAL, METHOD OF FINANCING	\$0	\$0	\$0	\$14,209,011	\$14,209,012	\$28,418,023
ITEM TOTAL	\$0	\$0	\$0	\$14,209,011	\$14,209,012	\$28,418,023
FTE REDUCTIONS (From FY 2020 and FY 2021 Base Request)				0.0	0.0	0.0

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

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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Reduction Target: **\$113,672,093**

Item Priority and Name	Revenue Loss			Reduction Amount		
	2020	2021	Biennial Total	2020	2021	Biennial Total

3 1-1-2 Reimbursement - Beverage Tax

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

Collectively, the Unclaimed Property and Mixed Beverage Tax programs make up the bulk of the funds appropriated to the Comptroller’s Fiscal Programs. From a dollars appropriated standpoint, other strategies are not material by comparison. For this reason, the entire 10 percent reduction in General Revenue funds is being taken from the two largest programs. The monies appropriated in the Mixed Beverage strategy are used to reimburse mixed beverage taxes to counties. Reimbursements are driven by receipts collected within the counties or incorporated municipalities. The reduction amount is needed to pay an estimated \$28.4 million in county mixed beverage reimbursements.

METHOD OF FINANCING:

0001 General Revenue Fund	\$0	\$0	\$0	\$14,209,011	\$14,209,012	\$28,418,023
TOTAL, METHOD OF FINANCING	\$0	\$0	\$0	\$14,209,011	\$14,209,012	\$28,418,023
ITEM TOTAL	\$0	\$0	\$0	\$14,209,011	\$14,209,012	\$28,418,023

METHOD OF FINANCING:

4 1-1-6 Unclaimed Property

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

Collectively, the Unclaimed Property and Mixed Beverage Tax programs make up the bulk of the funds appropriated to the Comptroller’s Fiscal Programs. From a dollars appropriated standpoint, other strategies are not material by comparison. For this reason, the entire 10 percent reduction in General Revenue funds is being taken from the two largest programs. The monies appropriated in the Unclaimed Property strategy are used to return unclaimed assets to property owners. The majority of the recipients of these funds are citizens or local governments and payments are driven by claims requests. The reduction amount is needed to pay an estimated \$28.4 in unclaimed property claims.

METHOD OF FINANCING:

0001 General Revenue Fund	\$0	\$0	\$0	\$14,209,012	\$14,209,012	\$28,418,024
TOTAL, METHOD OF FINANCING	\$0	\$0	\$0	\$14,209,012	\$14,209,012	\$28,418,024
ITEM TOTAL	\$0	\$0	\$0	\$14,209,012	\$14,209,012	\$28,418,024

FTE REDUCTIONS (From FY 2020 and FY 2021 Base Request)

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

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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Reduction Target:

**\$113,672,093**

Item Priority and Name	Revenue Loss			Reduction Amount		
	2020	2021	Biennial Total	2020	2021	Biennial Total
<b>AGENCY TOTALS:</b>						
General Revenue Funds	\$0	\$0	\$0	\$56,836,045	\$56,836,048	\$113,672,093
General Revenue Funds – Dedicated	\$0	\$0	\$0	\$0	\$0	\$0
<b>AGENCY GRAND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$56,836,045</b>	<b>\$56,836,048</b>	<b>\$113,672,093</b>
<b>AGENCY FTE REDUCTIONS (From FY 2020 and FY 2021 Base Request)</b>				0.0	0.0	0.0





Texas Comptroller of Public Accounts Budget  
and Internal Accounting  
111 E. 17th Street  
Austin, Texas 78774

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