



Glenn Hegar Texas Comptroller of Public Accounts

Legislative Appropriations Request

FISCAL YEARS 2022 - 2023

September 1, 2021 - August 31, 2023

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



LEGISLATIVE APPROPRIATIONS REQUEST

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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 V, Section 23, of the Texas Constitution of 1845. Most of the duties and powers of the office are enumerated in the Texas Tax Code and in Chapters 403 and 404 of the Texas Government Code. Senate Bill 20, as passed by the 74th Legislature, transferred 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 multibillion-dollar business of Texas state government.

COMPTROLLER OF PUBLIC ACCOUNTS (AGENCY 304)

As directed by the Legislative Budget Board, the Comptroller's office is submitting a reduced baseline funding request of \$622.2 million for the fiscal 2022-23 biennium. This total is \$32.3 million less than the agency was appropriated for the 2020-21 biennium due to the five percent reduction requested by the state's leadership.

The agency was able to absorb the budget reduction made in the 2020-21 biennium primarily through the reduction of planned information technology projects, delayed deployments of the Centralized Accounting and Payroll/Personnel System (CAPPS), a freeze on salary actions and a hold on filling positions. One-time savings also accrued as a result of reduced travel by the Audit and Enforcement areas due to COVID-19 related closures.

Continuation of the \$32.3 million reduction in the 2022-23 biennium, however, is not sustainable. Due to the budget reductions, a hold was placed on filling vacancies across the agency, except for the most critical positions. Without the restoration of the agency's funding, all areas, including Audit and Enforcement, will begin the new biennium at reduced staffing levels.

While the agency will make every effort to dedicate its limited resources to its primary tax and collection activities, a reduction of this magnitude will have a negative impact on service levels across the agency. Limited funding for salaries will also lead to the loss of high performing and experienced staff, particularly in areas where the agency is unable to remain competitive with the private sector, including auditor, attorney, information technology and tax policy expert positions. In addition, without restoration of the agency's funding, information technology projects that improve and enhance agency tax and financial systems will be curtailed. All these factors will result in the loss of tax revenue and decreased performance as vacancies remain unfilled and technology projects are postponed.

While the Audit and Enforcement areas are the agency's first priorities for hiring, both areas would still be severely impacted. 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 continued success of the audit program depends on the ability to provide resources to

maintain the program's effectiveness. Without the funding to achieve full staffing levels, the Audit area would not be able to fill an estimated 32 audit positions, resulting in approximately \$106.6 million in lost revenue over the biennium. In addition, without the ability to promote staff and remain competitive with the private sector, Audit has the potential to lose almost 100 experienced, senior auditors over the biennium. On average, new auditors each generate approximately \$547K in revenue during their first year, compared to the \$6.8 million annually generated by an experienced auditor. In addition, approximately 3,000 fewer audits and verifications would be conducted over the biennium, which eventually leads to decreased levels of voluntary taxpayer compliance. A combination of not being fully staffed and losing senior auditors could result in a significant loss of revenue for the state.

The success of the agency's enforcement strategy largely depends on its 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. Enforcement would potentially be unable to fill approximately 21 collector positions, which would impact delinquent tax collections and result in the loss of more than \$144.8 million in potential tax revenue over the biennium. The reduction would result in delinquent cases aging longer, increasing the time required to close a delinquent account by approximately 5 days. The time available for collection efforts would be reduced and the number of cases closed per collector would decrease by 14. Overall taxpayer service would be negatively impacted and result in lower levels of tax compliance and revenue for the state. The decreases in productivity would be further exacerbated if a higher percentage of experienced tenured collection staff leave. On average, a second-year employee is far less productive than an employee with 5 or more years' experience.

In the Revenue Administration area, not being fully staffed 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 11 days, resulting in an increase in credit interest paid by the state. Collections tasks, such as filing liens, bond forfeitures and timely bankruptcy claims would also suffer without adequate personnel. In addition, since the pandemic began, calls and requests for assistance have more than doubled. With failed businesses trying to close, new businesses trying to open and remaining businesses relying on tax exemptions to help them through the pandemic, any processing delays have an impact on the economy.

In Tax Policy, decreased staffing levels and the loss of knowledge through attrition would impact the agency's ability to provide accurate and timely tax information to taxpayers, legislators and state agencies. Tax specialists respond to more than 500,000 calls annually. The inability to fill positions, coupled with a potential loss of staff, would result in approximately 100,000 fewer calls handled, longer hold times and a decrease in experience levels, which is critical when assisting taxpayers with taxability issues.

Without the funding needed to maintain a full staffing level, the Tax Hearings area would face delays in case reviews, the issuance of position letters and an overall increase in the number of cases on the docket. 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.

COMPTROLLER OF PUBLIC ACCOUNTS ADMINISTRATOR'S STATEMENT

The legislative process is a major external factor in determining the workload related to Fiscal Management. Items of legislation passed each session affect the fund structure and dedication of state revenues. Since agency policies, procedures and responsibilities may continue to change, 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. An inability to fill positions 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.

The ongoing deployment and support of the Centralized Accounting and Payroll/Personnel System (CAPPS) requires significant staff time for deployment, training, agency support, documentation and maintenance. Reduced funding levels will delay deployments and potentially extend the completion timeframe for the CAPPS system.

Without the funding needed to operate at full staffing levels in the Property Tax area, any loss of experienced staff would impede the agency's ability to conduct the property value study (PVS) to determine the level of property tax wealth in each school district for state funding purposes. The number of properties included in the PVS would be reduced from 115,000 to approximately 100,000. Fewer samples in the study could lead to less accurate value findings resulting from more variability, which could lead to increased costs for funding public education.

In the Treasury area, 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. The inability to fill existing vacancies in Treasury Operations would potentially result in accounting errors, missed deadlines related to the deposit of state treasury investment pool interest to state agency funds and delays in completion of operating account reconciliations, as well as an increased possibility of penalties for unidentified or misapplied funds, late payment of obligations and fraud.

Statewide Procurement awards and oversees statewide contracts used by state agencies and local entities for a variety of non-information technology goods and services. Decreased staffing levels could result in a decrease in the number of contracts or a failure to maintain existing contracts, which in turn could result in a reduction of the fee and rebate revenue deposited to the General Revenue Fund from contracted vendors.

Finally, the Information Technology (IT) area is currently 17 positions below its optimum staffing level. IT maintains a myriad of statewide tax and financial systems and the inability to adequately support these systems would have a severe impact on agency operations. The risk of not being able to implement timely maintenance would increase the probability of system failures and security related incidents for critical statewide business applications such as tax, accounting, payroll, treasury and procurement.

In addition, the continued delay or cancellation of technology projects that are focused on improving the reliability and efficiency of Comptroller managed technology solutions that are relied upon to routinely process billions in state funds, places the systems at significant risk. The agency's ability to implement future statutory changes enacted by the legislature in a timely manner is also at risk. These changes often require significant programming hours to update the

agency's tax and financial systems. These critical IT expenditures would be curtailed if funding levels are not restored.

Exceptional Items Request

The Comptroller's office is not requesting any exceptional items above the baseline budget in this document. However, as described above, applying the \$32.3 million reduction to the 2022-23 biennium is not sustainable and could result in the loss of over \$250 million in state tax revenue. The Comptroller will work with leadership during the session on a plan to restore funding to the agency and ensure that the state's tax and financial activities are funded at pre-reduction levels.

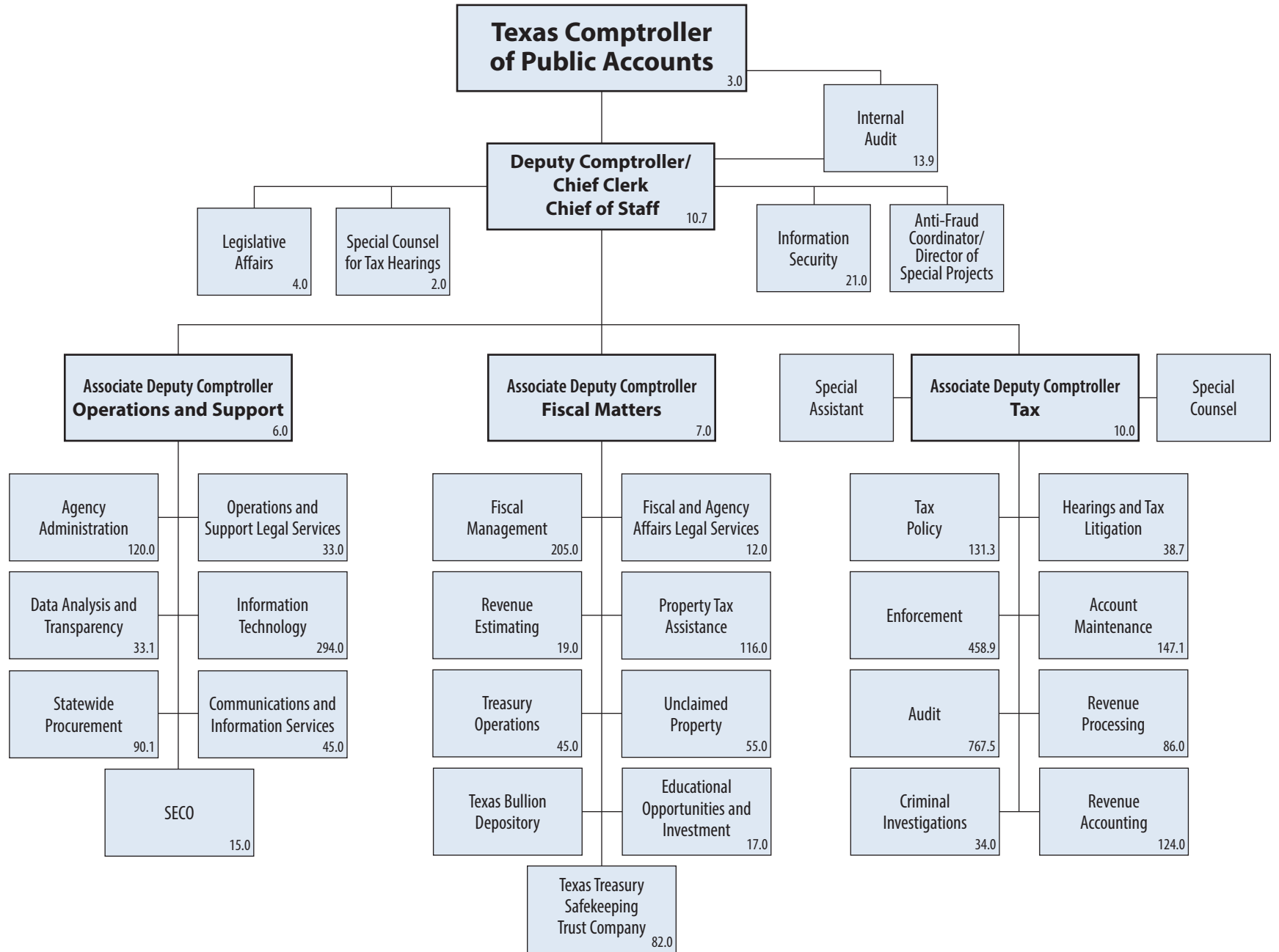
FISCAL PROGRAMS (AGENCY 902)

As the chief accountant for the state, the Comptroller's office serves as the trustee for various statewide functions, programs and obligations. Funds are appropriated to the Comptroller's Fiscal Programs for the payment of 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

A total of \$1.2 billion is requested for the 2022-23 biennium. The Comptroller's office is requesting exceptional items to restore \$56.9 million in funding for these statewide obligations for the fiscal 2022-23 biennium 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 maintain these programs and pay these statutorily required obligations. The agency defers to the will of the legislature regarding funding for these programs and payments.

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 1,600 local jurisdictions that receive a 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 2019, approximately 5.9 million tax returns and 4.3 million electronic payments and checks were processed, totaling approximately \$72.7 billion.
- **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** monitors the financial status of state agencies, audits and processes vouchers 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.
- **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**, 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 processes the state's receipts, funds its disbursements and ensures that funds are available daily for the state's needs. 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, press conferences and news events 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 area also reviews, analyzes and comments on Endangered Species Act (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. Finally, the area 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.
- **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 **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 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 **Anti-Fraud Coordinator/Director of Special Projects** works in conjunction with Information Security to monitor fraud and security threats and provide guidance on cybersecurity issues and practices.
- **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.

COMPTROLLER OF PUBLIC ACCOUNTS (AGENCY 304)

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BUDGET OVERVIEW

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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FUND	GENERAL REVENUE		GR DEDICATED		FEDERAL		OTHER		ALL FUNDS		EXCP FUNDS
	2020-21	2022-23	2020-21	2022-23	2020-21	2022-23	2020-21	2022-23	2020-21	2022-23	2022-23
Goal 1: To Improve Voluntary Compliance with Tax Laws											
1-1-1 Audit	\$198,303,263	\$200,383,828	\$0	\$0	\$0	\$0	\$877,227	\$48,880	\$199,180,490	\$200,432,708	\$0
1-2-1 Compliance	\$81,658,028	\$83,433,144	\$0	\$0	\$0	\$0	\$22,612	\$22,612	\$81,680,640	\$83,455,756	\$0
1-3-1 Tax Information	\$35,296,804	\$35,218,646	\$0	\$0	\$0	\$0	\$9,552	\$9,552	\$35,306,356	\$35,228,198	\$0
1-4-1 Tax Hearings	\$22,426,334	\$22,451,528	\$0	\$0	\$0	\$0	\$4,222	\$4,222	\$22,430,556	\$22,455,750	\$0
TOTAL, GOAL 01	\$337,684,429	\$341,487,146	\$0	\$0	\$0	\$0	\$913,613	\$85,266	\$338,598,042	\$341,572,412	\$0
Goal 2: To Efficiently Manage the State's Fiscal Affairs											
2-1-1 Accounting	\$56,280,144	\$56,512,148	\$0	\$0	\$0	\$0	\$284,752	\$284,752	\$56,564,896	\$56,796,900	\$0
2-1-2 CAPPs	\$89,229,014	\$89,229,014	\$0	\$0	\$0	\$0	\$9,960,698	\$4,661,580	\$99,189,712	\$93,890,594	\$0
2-2-1 Property Tax	\$24,516,939	\$24,803,188	\$0	\$0	\$0	\$0	\$205,330	\$205,330	\$24,722,269	\$25,008,518	\$0
2-3-1 Treasury	\$10,818,444	\$10,793,762	\$0	\$0	\$0	\$0	\$22,982	\$22,982	\$10,841,426	\$10,816,744	\$0
2-4-1 Procurement	\$9,426,134	\$9,426,134	\$0	\$0	\$0	\$0	\$3,225,820	\$3,225,820	\$12,651,954	\$12,651,954	\$0
TOTAL, GOAL 02	\$190,270,675	\$190,764,246	\$0	\$0	\$0	\$0	\$13,699,582	\$8,400,464	\$203,970,257	\$199,164,710	\$0
Goal 3: Manage the Receipt and Disbursement of State Revenue											
3-1-1 Processing	\$85,713,550	\$81,417,262	\$0	\$0	\$0	\$0	\$21,670	\$21,670	\$85,735,220	\$81,438,932	\$0
TOTAL, GOAL 03	\$85,713,550	\$81,417,262	\$0	\$0	\$0	\$0	\$21,670	\$21,670	\$85,735,220	\$81,438,932	\$0
TOTAL, AGENCY	\$613,668,654	\$613,668,654	\$0	\$0	\$0	\$0	\$14,634,865	\$8,507,400	\$628,303,519	\$622,176,054	\$0
TOTAL, FTES									2,950.3	2,950.3	0.0

SUMMARY OF BASE REQUEST BY STRATEGY

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2019	EST 2020	BUD 2021	REQ 2022	REQ 2023
01	To improve voluntary compliance with tax laws					
01	Increase accuracy/number of audits and improve assessments from audits					
01	Maintain an ongoing program of audit and verification activities	\$98,292,727	\$99,606,524	\$99,573,966	\$100,216,354	\$100,216,354
02	Achieve average account closure rates, ratios and turnaround times					
01	Improve compliance with tax laws through contact and collection program	\$39,965,903	\$40,249,954	\$41,430,686	\$41,727,878	\$41,727,878
03	Improve taxpayer ratings of accuracy and speed of information disseminated					
01	Provide information to taxpayers, government officials and the public	\$17,037,467	\$17,817,783	\$17,488,573	\$17,614,099	\$17,614,099
04	Provide fair and timely hearings and position letters					
01	Provide tax hearings; represent the agency; provide legal counsel	\$11,091,540	\$11,245,936	\$11,184,620	\$11,227,875	\$11,227,875
TOTAL, GOAL 01		\$166,387,637	\$168,920,197	\$169,677,845	\$170,786,206	\$170,786,206
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02	To efficiently manage the state's fiscal affairs					
01	Maintain state's accounting system; certify general appropriations act					
01	Project receipts/disbursements; complete accounting and reporting	\$26,904,900	\$28,360,333	\$28,204,563	\$28,398,450	\$28,398,450
02	Implement a statewide enterprise resource planning system	\$50,083,829	\$53,649,786	\$45,539,926	\$46,945,297	\$46,945,297
02	Ensure the effectiveness of the property value study					
01	Conduct property value study; provide assistance; review methods	\$13,123,663	\$12,288,068	\$12,434,201	\$12,504,259	\$12,504,259
03	Maximize state revenue					
01	Ensure that the state's assets, cash receipts and warrants are secured	\$5,202,872	\$5,472,238	\$5,369,188	\$5,408,372	\$5,408,372
04	Manage a procurement system; maximize competition; provide support services					
01	Provide statewide procurement and support services	\$5,581,011	\$6,336,695	\$6,315,259	\$6,325,977	\$6,325,977
TOTAL, GOAL 02		\$100,896,275	\$106,107,120	\$97,863,137	\$99,582,355	\$99,582,355

SUMMARY OF BASE REQUEST BY STRATEGY

Agency Code: 304	Agency Name: Comptroller of Public Accounts					
CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2019	EST 2020	BUD 2021	REQ 2022	REQ 2023
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	\$40,569,370	\$45,300,563	\$40,434,657	\$40,719,466	\$40,719,466
TOTAL, GOAL 03		\$40,569,370	\$45,300,563	\$40,434,657	\$40,719,466	\$40,719,466
TOTAL, AGENCY STRATEGY REQUEST		\$307,853,282	\$320,327,880	\$307,975,639	\$311,088,027	\$311,088,027
TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST *		\$0	\$0	\$0	\$0	\$0
GRAND TOTAL, AGENCY REQUEST		\$307,853,282	\$320,327,880	\$307,975,639	\$311,088,027	\$311,088,027
METHOD OF FINANCING:						
GENERAL REVENUE:						
0001	General Revenue Fund	\$289,810,472	\$309,976,715	\$303,691,939	\$306,834,327	\$306,834,327
SUBTOTAL, GENERAL REVENUE		\$289,810,472	\$309,976,715	\$303,691,939	\$306,834,327	\$306,834,327
GENERAL REVENUE – DEDICATED FUNDS:						
5010	GR Dedicated – Sexual Assault Program Account	\$5,123	\$0	\$0	\$0	\$0
SUBTOTAL, GENERAL REVENUE – DEDICATED		\$5,123	\$0	\$0	\$0	\$0
TOTAL, GENERAL REVENUE AND GENERAL REVENUE – DEDICATED		\$289,815,595	\$309,976,715	\$303,691,939	\$306,834,327	\$306,834,327
FEDERAL FUNDS:						
0555	Federal Funds	\$5,054	\$0	\$0	\$0	\$0
TOTAL, FEDERAL FUNDS		\$5,054	\$0	\$0	\$0	\$0
OTHER FUNDS:						
0666	Appropriated Receipts	\$14,910,784	\$7,101,865	\$1,075,000	\$1,075,000	\$1,075,000
0777	Interagency Contracts	\$3,121,849	\$3,249,300	\$3,208,700	\$3,178,700	\$3,178,700
TOTAL, OTHER FUNDS		\$18,032,633	\$10,351,165	\$4,283,700	\$4,253,700	\$4,253,700
TOTAL, METHOD OF FINANCING		\$307,853,282	\$320,327,880	\$307,975,639	\$311,088,027	\$311,088,027

* 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 2019	EST 2020	BUD 2021	REQ 2022	REQ 2023
GENERAL REVENUE FUND:						
0001 General Revenue Fund						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2018-19 GAA)	\$289,532,008	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2020-21 GAA)	\$0	\$329,942,502	\$313,542,502	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$306,834,327	\$306,834,327
RIDER APPROPRIATION						
	Article IX, Section 18.36, Contingency for Senate Bill 533 (2018-19 GAA)	\$216,404	\$0	\$0	\$0	\$0
	Article IX, Section 18.38, Contingency for Senate Bill 625 (2018-19 GAA)	\$62,060	\$0	\$0	\$0	\$0
	Rider # 22, Contingency for Senate Bill 2 (2020-21 GAA)	\$0	\$1,241,000	\$1,241,000	\$0	\$0
BASE ADJUSTMENT						
	Five Percent Reduction Plan (2020-21)	\$0	(\$21,206,787)	(\$11,091,563)	\$0	\$0
TOTAL, General Revenue Fund		\$289,810,472	\$309,976,715	\$303,691,939	\$306,834,327	\$306,834,327
GENERAL REVENUE FUND – DEDICATED:						
5010 GR Dedicated – Sexual Assault Program Account No. 5010						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2018-19 GAA)	\$125,000	\$0	\$0	\$0	\$0
LAPSED APPROPRIATIONS						
	Strategy A.2.1., Improve Compliance with Tax Laws (2018-19 GAA)	(\$119,877)	\$0	\$0	\$0	\$0
TOTAL, GENERAL REVENUE FUND – DEDICATED		\$5,123	\$0	\$0	\$0	\$0

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE

Agency Code: 304	Agency Name: Comptroller of Public Accounts					
CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2019	EST 2020	BUD 2021	REQ 2022	REQ 2023
FEDERAL FUNDS:						
0555 Federal Funds						
RIDER APPROPRIATION						
	Article IX, Section 8.02(b), Reimbursements and Payments (2018-19 GAA)	\$5,054	\$0	\$0	\$0	\$0
TOTAL, FEDERAL FUNDS		\$5,054	\$0	\$0	\$0	\$0
OTHER FUNDS:						
0666 Appropriated Receipts						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2018-19 GAA)	\$13,220,800	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2020-21 GAA)	\$0	\$1,075,000	\$1,075,000	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$1,075,000	\$1,075,000
RIDER APPROPRIATION						
	Article IX, Section 8.02(a), Reimbursements and Payments (2018-19 GAA)	\$7,680	\$0	\$0	\$0	\$0
	Article IX, Section 8.02(b), Reimbursements and Payments (2020-21 GAA)	\$0	\$7,224	\$0	\$0	\$0
LAPSED APPROPRIATIONS						
	Strategy B.4.1., Provide Statewide Procurement and Support Services (2018-19 GAA)	(\$218,779)	\$0	\$0	\$0	\$0
UNEXPENDED BALANCES AUTHORITY						
	Rider # 10, UB Between Fiscal Years Within the Biennium (2018-19 GAA)	\$9,985,257	\$0	\$0	\$0	\$0
	Rider # 7, UB Carried Forward Between Biennia (2020-21 GAA)	(\$6,019,641)	\$6,019,641	\$0	\$0	\$0
BASE ADJUSTMENT						
	Regular Appropriations from MOF Table – Revenue Adjustments (2018-19 GAA)	(\$2,064,533)	\$0	\$0	\$0	\$0
TOTAL, Appropriated Receipts		\$14,910,784	\$7,101,865	\$1,075,000	\$1,075,000	\$1,075,000

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE

Agency Code: 304	Agency Name: Comptroller of Public Accounts					
CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2019	EST 2020	BUD 2021	REQ 2022	REQ 2023
OTHER FUNDS:						
0777 Interagency Contract Receipts						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2018-19 GAA)	\$2,800,113	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2020-21 GAA)	\$0	\$3,178,700	\$3,178,700	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$3,178,700	\$3,178,700
LAPSED APPROPRIATIONS						
	Strategy B.4.1., Provide Statewide Procurement and Support Services (2018-19 GAA)	(\$130,905)	\$0	\$0	\$0	\$0
UNEXPENDED BALANCES AUTHORITY						
	Rider # 7, UB Carried Forward Between Biennia (2018-19 GAA)	(\$25,600)	\$25,600	\$0	\$0	\$0
	Rider # 10, UB Carried Forward Between Fiscal Years Within the Biennium (2020-21 GAA)	\$0	(\$30,000)	\$30,000	\$0	\$0
BASE ADJUSTMENT						
	Regular Appropriations from MOF Table – Revenue Adjustments (2018-19 GAA)	\$478,241	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table – Revenue Adjustments (2020-21 GAA)	\$0	\$75,000	\$0	\$0	\$0
TOTAL, Interagency Contracts		\$3,121,849	\$3,249,300	\$3,208,700	\$3,178,700	\$3,178,700
TOTAL, ALL OTHER FUNDS		\$18,032,633	\$10,351,165	\$4,283,700	\$4,253,700	\$4,253,700
GRAND TOTAL		\$307,853,282	\$320,327,880	\$307,975,639	\$311,088,027	\$311,088,027

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE

Agency Code: 304	Agency Name: Comptroller of Public Accounts					
CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2019	EST 2020	BUD 2021	REQ 2022	REQ 2023
FULL TIME EQUIVALENT POSITIONS:						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2018-19 GAA)	2,928.3	0.0	0.0	0.0	0.0
	Regular Appropriations from MOF Table (2020-21 GAA)	0.0	2,932.3	2,932.3	0.0	0.0
	Regular Appropriations from MOF Table	0.0	0.0	0.0	2,950.3	2,950.3
RIDER APPROPRIATION						
	Article IX, Section 18.36, Contingency for Senate Bill 533 (2018-19 GAA)	3.0	0.0	0.0	0.0	0.0
	Article IX, Section 18.38, Contingency for Senate Bill 625 (2018-19 GAA)	1.0	0.0	0.0	0.0	0.0
	Rider # 22, Contingency for Senate Bill 2 (2020-21 GAA)	0.0	18.0	18.0	0.0	0.0
UNAUTHORIZED NUMBER						
	Average Number of Vacancies	(173.9)	(188.9)	0.0	0.0	0.0
TOTAL ADJUSTED FTES		2,758.4	2,761.4	2,950.3	2,950.3	2,950.3
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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
1001	Salaries and Wages	\$187,107,654	\$187,323,303	\$189,311,444	\$189,311,444	\$189,311,444
1002	Other Personnel Costs	\$7,196,076	\$7,101,254	\$7,106,605	\$7,106,605	\$7,106,605
2001	Professional Fees and Services	\$54,111,184	\$63,852,275	\$55,851,003	\$60,964,473	\$60,964,473
2002	Fuels and Lubricants	\$19,018	\$13,860	\$13,000	\$13,000	\$13,000
2003	Consumable Supplies	\$914,569	\$998,265	\$1,004,367	\$1,004,367	\$1,004,367
2004	Utilities	\$2,901,944	\$3,585,628	\$3,549,441	\$3,549,441	\$3,549,441
2005	Travel	\$5,401,072	\$3,003,322	\$5,434,803	\$5,434,803	\$5,434,803
2006	Rent – Building	\$4,752,397	\$5,215,513	\$5,428,396	\$5,428,396	\$5,428,396
2007	Rent – Machine and Other	\$9,670,020	\$8,863,712	\$9,102,024	\$9,102,024	\$9,102,024
2009	Other Operating Expense	\$31,080,080	\$30,483,011	\$29,162,756	\$29,173,474	\$29,173,474
5000	Capital Expenditures	\$4,699,268	\$9,887,737	\$2,011,800	\$0	\$0
OOE Total (Excluding Riders)		<u>\$307,853,282</u>	<u>\$320,327,880</u>	<u>\$307,975,639</u>	<u>\$311,088,027</u>	<u>\$311,088,027</u>
OOE Total (Riders)		\$0	\$0	\$0	\$0	\$0
GRAND TOTAL		<u>\$307,853,282</u>	<u>\$320,327,880</u>	<u>\$307,975,639</u>	<u>\$311,088,027</u>	<u>\$311,088,027</u>

SUMMARY OF BASE REQUEST BY OBJECTIVE OUTCOMES

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / OUTCOME	EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
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)	95.5%	97.0%	97.0%	97.0%	97.0%
	02 Number of Non-permitted Businesses Permitted	863.0	850.0	900.0	900.0	900.0
02	Achieve average account closure rates, ratios and turnaround times					
	01 Average Turnaround Time for Closing Delinquent and Other Accounts (Days)	94.0	100.0	100.0	105.0	105.0
	02 Average Monthly Delinquent/Other Account Closure Rate per Collector (K)	340.0	290.0	290.0	276.0	276.0
	03 % of Positive Surveys Received from Attendees at Taxpayer Seminars	99.3%	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	90.6%	92.0%	92.0%	90.6%	90.6%
04	Provide fair and timely hearings and resolve cases					
	01 % of Cases in Which Position Letters/Resolutions are Issued Within 90 Days	62.0%	85.0%	85.0%	80.0%	80.0%
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	3.1%	0.0%	3.5%	0.0%	3.5%
	04 % of Payroll and Retirement Payments Issued Via Direct Deposit	95.7%	94.0%	94.0%	94.0%	94.0%
	05 % of Fiscal Management Customers Who Return Good or Excellent on Surveys	83.2%	98.0%	98.0%	98.0%	98.0%
02	Ensure the effectiveness of the property value study					
	01 % of Scheduled ISDs' Total Value in Which PTAD Met the Margin of Error (K)	90.4%	95.0%	95.0%	95.0%	95.0%
03	Maximize state revenue					
	01 % of Funds Processed Electronically (K)	99.0%	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 2019	EST 2020	BUD 2021	REQ 2022	REQ 2023
04	Manage a procurement system; maximize competition; provide support services					
01	% Increase in Dollar Value of Purchases Made Through the CO-OP Program	0.0%	1.0%	1.0%	0.5%	0.5%
02	# of New HUBs Certified	768.0	900.0	900.0	850.0	850.0
03	Presort and Barcode Savings Achieved	\$225,294	\$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)	7.2	9.0	9.0	11.0	11.0
02	Time Taken to Return Tax Allocations to Local Jurisdictions (Days) (K)	20.8	20.0	21.0	22.0	22.0
03	Average Tax Document Processing Time (Hours)	27.6	50.0	50.0	50.0	50.0

SUMMARY OF TOTAL REQUEST BY STRATEGY

CODE	GOAL / OBJECTIVE / STRATEGY	BL 2022	BL 2023	EXCP 2022	EXCP 2023	TTL 2022	TTL 2023
Agency Code: 304		Agency Name: Comptroller of Public Accounts					
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	\$100,216,354	\$100,216,354	\$0	\$0	\$100,216,354	\$100,216,354
02	Achieve avg. account closure rates, ratios and turnaround times						
01	Improve compliance with tax laws	\$41,727,878	\$41,727,878	\$0	\$0	\$41,727,878	\$41,727,878
03	Improve taxpayer ratings of accuracy/speed of information						
01	Provide information to taxpayers/officials/public	\$17,614,099	\$17,614,099	\$0	\$0	\$17,614,099	\$17,614,099
04	Provide fair and timely hearings and position letter						
01	Provide tax hearings/represent the agency	\$11,227,875	\$11,227,875	\$0	\$0	\$11,227,875	\$11,227,875
TOTAL, GOAL 01		\$170,786,206	\$170,786,206	\$0	\$0	\$170,786,206	\$170,786,206
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	\$28,398,450	\$28,398,450	\$0	\$0	\$28,398,450	\$28,398,450
02	Implement a statewide enterprise resource planning system	\$46,945,297	\$46,945,297	\$0	\$0	\$46,945,297	\$46,945,297
02	Ensure the effectiveness of the property value study						
01	Conduct property value study; provide assistance	\$12,504,259	\$12,504,259	\$0	\$0	\$12,504,259	\$12,504,259
03	Maximize state revenue						
01	Ensure the state's assets/receipts/warrants are secured	\$5,408,372	\$5,408,372	\$0	\$0	\$5,408,372	\$5,408,372
04	Manage a procurement system; maximize competition; provide services						
01	Provide statewide procurement and support services	\$6,325,977	\$6,325,977	\$0	\$0	\$6,325,977	\$6,325,977
TOTAL, GOAL 02		\$99,582,355	\$99,582,355	\$0	\$0	\$99,582,355	\$99,582,355

SUMMARY OF TOTAL REQUEST BY STRATEGY

Agency Code: 304	Agency Name: Comptroller of Public Accounts						
CODE	GOAL / OBJECTIVE / STRATEGY	BL 2022	BL 2023	EXCP 2022	EXCP 2023	TTL 2022	TTL 2023
	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	\$40,719,466	\$40,719,466	\$0	\$0	\$40,719,466	\$40,719,466
	TOTAL, GOAL 03	\$40,719,466	\$40,719,466	\$0	\$0	\$40,719,466	\$40,719,466
	TOTAL, AGENCY STRATEGY REQUEST	\$311,088,027	\$311,088,027	\$0	\$0	\$311,088,027	\$311,088,027
	TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST	\$0	\$0	\$0	\$0	\$0	\$0
	GRAND TOTAL, AGENCY REQUEST	\$311,088,027	\$311,088,027	\$0	\$0	\$311,088,027	\$311,088,027
METHOD OF FINANCING							
GENERAL REVENUE:							
	0001 General Revenue Fund	\$306,834,327	\$306,834,327	\$0	\$0	\$306,834,327	\$306,834,327
	TOTAL, GENERAL REVENUE	\$306,834,327	\$306,834,327	\$0	\$0	\$306,834,327	\$306,834,327
OTHER FUNDS:							
	0666 Appropriated Receipts	\$1,075,000	\$1,075,000	\$0	\$0	\$1,075,000	\$1,075,000
	0777 Interagency Contract Receipts	\$3,178,700	\$3,178,700	\$0	\$0	\$3,178,700	\$3,178,700
	TOTAL, OTHER FUNDS	\$4,253,700	\$4,253,700	\$0	\$0	\$4,253,700	\$4,253,700
	TOTAL, METHOD OF FINANCING	\$311,088,027	\$311,088,027	\$0	\$0	\$311,088,027	\$311,088,027
	FULL TIME EQUIVALENT POSITIONS	2,950.3	2,950.3	0.0	0.0	2,950.3	2,950.3

SUMMARY OF TOTAL REQUEST OBJECTIVE OUTCOMES

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / OUTCOME	BL 2022	BL 2023	EXCP 2022	EXCP 2023	TTL 2022	TTL 2023
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	900.0	900.0	0.0	0.0	900.0	900.0
02	Achieve avg. account closure rates, ratios and turnaround times						
01 Avg.	Turnaround Time for Closing Delinquent/Other Accounts (Days)	105.0	105.0	0.0	0.0	105.0	105.0
02 Avg.	Monthly Delinquent/Other Closure Rate per Collector (K)	276.0	276.0	0.0	0.0	276.0	276.0
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	90.6%	90.6%	0.0%	0.0%	90.6%	90.6%
04	Provide fair and timely hearings and position letters						
01 %	of Cases in Which Responses are Issued Within 90 Days	80.0%	80.0%	0.0%	0.0%	80.0%	80.0%
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 2022	BL 2023	EXCP 2022	EXCP 2023	TTL 2022	TTL 2023
04 Manage a procurement system; maximize competition; provide services							
01	% Increase in \$ Value of Purchases through CO-OP Program	0.5%	0.5%	0.0%	0.0%	0.5%	0.5%
02	Number of New HUBs Certified	850.0	850.0	0.0	0.0	850.0	850.0
03	Presort and Barcode Savings Achieved	\$320,000.0	\$320,000.0	0.0	0.0	\$320,000.0	\$320,000.0
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)	11.0	11.0	0.0	0.0	11.0	11.0
02	Time to Return Tax Allocations to Local Jurisdictions (Days) (K)	22.0	22.0	0.0	0.0	22.0	22.0
03	Avg. Tax Document Processing Time (Hours)	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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OUTPUT MEASURES:					
01 Number of Audits and Verifications Conducted (K)	16,736.0	15,500.0	15,500.0	14,000.0	14,000.0
02 Number of Non-permitted Taxpayers Contacted Through Correspondence	1,592.0	1,200.0	1,200.0	1,200.0	1,200.0
03 Number of Hours Spent on Completed Refund Verifications	82,456.5	75,000.0	75,000.0	75,000.0	75,000.0
EFFICIENCY MEASURE:					
01 Average Dollars Assessed to Dollar Cost (K)	\$36.06	\$35.00	\$35.00	\$30.00	\$30.00
EXPLANATORY / INPUT MEASURE:					
01 Percent of Audit Coverage	0.60%	0.60%	0.60%	0.50%	0.50%
02 Number of Taxpayers Participating in Independent Audit Reviews	114.0	105.0	105.0	105.0	105.0
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$72,000,785	\$71,889,994	\$72,452,185	\$72,452,185	\$72,452,185
1002 Other Personnel Costs	\$2,552,352	\$2,494,208	\$2,529,600	\$2,529,600	\$2,529,600
2001 Professional Fees and Services	\$3,433,053	\$5,433,262	\$5,241,012	\$6,645,269	\$6,645,269
2002 Fuels and Lubricants	\$4,083	\$2,087	\$1,136	\$1,136	\$1,136
2003 Consumable Supplies	\$318,006	\$354,970	\$352,411	\$352,411	\$352,411
2004 Utilities	\$1,245,776	\$1,454,871	\$1,401,867	\$1,401,867	\$1,401,867
2005 Travel	\$3,548,482	\$1,954,896	\$3,575,092	\$3,575,092	\$3,575,092
2006 Rent – Building	\$2,466,191	\$2,695,054	\$2,635,466	\$2,635,466	\$2,635,466
2007 Rent – Machine and Other	\$3,627,455	\$3,321,719	\$3,414,065	\$3,414,065	\$3,414,065
2009 Other Operating Expense72000785	\$7,987,155	\$7,867,004	\$7,209,263	\$7,209,263	\$7,209,263
5000 Capital Expenditures	\$1,109,389	\$2,138,459	\$761,869	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	\$98,292,727	\$99,606,524	\$99,573,966	\$100,216,354	\$100,216,354

STRATEGY REQUEST

	EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
METHOD OF FINANCING:					
0001 General Revenue Fund	\$98,112,011	\$98,753,737	\$99,549,526	\$100,191,914	\$100,191,914
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$98,112,011	\$98,753,737	\$99,549,526	\$100,191,914	\$100,191,914
METHOD OF FINANCING:					
0555 Federal Funds					
16.922.000 U.S. Department of Justice Equitable Sharing Program	\$5,054	\$0	\$0	\$0	\$0
SUBTOTAL, METHOD OF FINANCING (FEDERAL FUNDS)	\$5,054	\$0	\$0	\$0	\$0
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$175,662	\$852,787	\$24,440	\$24,440	\$24,440
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$175,662	\$852,787	\$24,440	\$24,440	\$24,440
TOTAL, METHOD OF FINANCING	\$98,292,727	\$99,606,524	\$99,573,966	\$100,216,354	\$100,216,354
FULL TIME EQUIVALENT POSITIONS:	965.7	962.9	1,002.2	1,002.2	1,002.2

STRATEGY DESCRIPTION AND JUSTIFICATION

The Comptroller's office is granted broad authority in the Tax Code, Chapter 111, as well as specific authority by tax type (e.g. Tax Code, Section 151.023), 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 continued success of the audit program depends on the ability to provide resources to maintain the program's effectiveness. Without the funding to achieve full staffing levels, the Audit area would not be able to fill an estimated 32 audit positions, resulting in approximately \$106.6 million in lost revenue over the biennium. In addition, without the ability to promote staff and remain competitive with the private sector, Audit has the potential to lose almost 100 experienced, senior auditors over the biennium. On average, new auditors each generate approximately \$547K in revenue during their first year, compared to the \$6.8 million annually generated by an experienced auditor. It is imperative the Legislature restore this strategy's resources to 2020-21 appropriated levels for the fiscal 2022-23 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$199,180,490	\$200,432,708	\$1,252,218	\$1,252,218	The biennial change is related to the elimination of one-time indirect capital expenditures in fiscal 2020-21 that were offset by slight increases in other categories in fiscal 2022-23.

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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
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	8.2	10.0	10.0	8.0	8.0
03 Number of Taxpayer Seminars Conducted	99.0	112.0	112.0	90.0	90.0
EFFICIENCY MEASURE:					
01 Delinquent Taxes Collected per Collection-related Dollar Expended (K)	\$64.00	\$54.00	\$54.00	\$54.00	\$54.00
EXPLANATORY / INPUT MEASURE:					
01 Minimum Percent of Field Collector Time in the Field	39.5%	36.0%	36.0%	34.0%	34.0%
02 Total Delinquent Dollars Collected (in Millions)	\$1,121.8	\$985.0	\$985.0	\$985.0	\$985.0
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$27,664,942	\$27,143,312	\$28,190,798	\$28,190,798	\$28,190,798
1002 Other Personnel Costs	\$1,092,296	\$1,047,633	\$1,080,884	\$1,080,884	\$1,080,884
2001 Professional Fees and Services	\$1,581,585	\$2,506,640	\$2,422,343	\$3,072,002	\$3,072,002
2002 Fuels and Lubricants	\$1,889	\$965	\$526	\$526	\$526
2003 Consumable Supplies	\$155,666	\$160,143	\$163,242	\$163,242	\$163,242
2004 Utilities	\$582,566	\$686,154	\$670,734	\$670,734	\$670,734
2005 Travel	\$1,056,304	\$484,562	\$1,059,701	\$1,059,701	\$1,059,701
2006 Rent – Building	\$1,976,487	\$2,217,700	\$2,487,446	\$2,487,446	\$2,487,446
2007 Rent – Machine and Other	\$1,715,431	\$1,575,184	\$1,613,511	\$1,613,511	\$1,613,511
2009 Other Operating Expense	\$3,662,746	\$3,459,968	\$3,389,034	\$3,389,034	\$3,389,034
5000 Capital Expenditures	\$475,991	\$967,693	\$352,467	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	\$39,965,903	\$40,249,954	\$41,430,686	\$41,727,878	\$41,727,878

STRATEGY REQUEST

	EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
METHOD OF FINANCING:					
0001 General Revenue Fund	\$39,948,808	\$40,238,648	\$41,419,380	\$41,716,572	\$41,716,572
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)					
	\$39,948,808	\$40,238,648	\$41,419,380	\$41,716,572	\$41,716,572
METHOD OF FINANCING:					
5010 GR Dedicated – Sexual Assault Program Account	\$5,123	\$0	\$0	\$0	\$0
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS – DEDICATED)					
	\$5,123	\$0	\$0	\$0	\$0
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$11,972	\$11,306	\$11,306	\$11,306	\$11,306
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)					
	\$11,972	\$11,306	\$11,306	\$11,306	\$11,306
TOTAL, METHOD OF FINANCING					
	\$39,965,903	\$40,249,954	\$41,430,686	\$41,727,878	\$41,727,878
FULL TIME EQUIVALENT POSITIONS:					
	477.6	464.7	550.4	550.4	550.4

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 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, canvass 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 the agency's enforcement strategy largely depends on its 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. Enforcement would potentially be unable to fill approximately 21 collector positions, which would impact delinquent tax collections and result in the loss of more than \$144.8 million in potential tax revenue over the biennium. The reduction would result in delinquent cases aging longer, increasing the time required to close a delinquent account by approximately 5 days. The time available for collection efforts would be reduced and the number of cases closed per collector would decrease by 14. Overall taxpayer service would be negatively impacted and result in lower levels of tax compliance and revenue for the state. The decreases in productivity would be further exacerbated if a higher percentage of experienced tenured collection staff leave. On average, a second-year employee is far less productive than an employee with 5 or more years' experience. It is imperative the Legislature restore this strategy's resources to 2020-21 appropriated levels for the fiscal 2022-23 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$81,680,640	\$83,455,756	\$1,775,116	\$1,775,116	The biennial change is related to the elimination of one-time indirect capital expenditures in fiscal 2020-21 that were offset by slight increases in other categories in fiscal 2022-23.

STRATEGY REQUEST

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-01	Service Categories: Service-03, Income-A.2, Age-B.3			
GOAL:	01 To improve voluntary compliance with tax laws					
OBJECTIVE:	03 Improve taxpayer ratings of accuracy and speed of information disseminated					
STRATEGY:	01 Provide information to taxpayers, government officials and the public					
		EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OUTPUT MEASURES:						
01 Number of Calls Handled by Tax Assistance Specialists		498,374.0	530,000.0	530,000.0	408,860.0	408,860.0
02 Total Number of Responses Issued by Tax Policy (K)		6,268.0	5,000.0	5,000.0	5,000.0	5,000.0
EFFICIENCY MEASURE:						
01 Avg. Time Taken (in Work Days) to Respond to Correspondence Assigned to Tax Policy		2.8	7.0	7.0	8.0	8.0
02 Avg. Number of Calls Handled per Tax Assistance Telephone Specialist per Work Day		63.8	65.0	65.0	65.0	65.0
03 Percent of Responses Issued by Tax Policy Within 7 Working Days (K)		96.7%	95.0%	95.0%	93.0%	93.0%
EXPLANATORY / INPUT MEASURE:						
01 Avg. Overall Monitoring Score for Tax Assistance Telephone Specialists		93.4%	98.0%	98.0%	93.0%	93.0%
OBJECTS OF EXPENSE:						
1001 Salaries and Wages		\$10,982,483	\$11,104,195	\$11,210,546	\$11,210,546	\$11,210,546
1002 Other Personnel Costs		\$389,999	\$372,395	\$374,707	\$374,707	\$374,707
2001 Professional Fees and Services		\$668,021	\$1,058,741	\$1,023,136	\$1,297,535	\$1,297,535
2002 Fuels and Lubricants		\$798	\$408	\$222	\$222	\$222
2003 Consumable Supplies		\$60,149	\$65,588	\$65,841	\$65,841	\$65,841
2004 Utilities		\$173,611	\$236,673	\$241,539	\$241,539	\$241,539
2005 Travel		\$49,964	\$26,025	\$58,021	\$58,021	\$58,021
2006 Rent – Building		\$52,499	\$52,586	\$52,635	\$52,635	\$52,635
2007 Rent – Machine and Other		\$702,587	\$642,011	\$659,868	\$659,868	\$659,868
2009 Other Operating Expense		\$3,756,310	\$3,850,432	\$3,653,185	\$3,653,185	\$3,653,185
5000 Capital Expenditures		\$201,046	\$408,729	\$148,873	\$0	\$0
TOTAL, OBJECTS OF EXPENSE		\$17,037,467	\$17,817,783	\$17,488,573	\$17,614,099	\$17,614,099

STRATEGY REQUEST

	EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
METHOD OF FINANCING:					
0001 General Revenue Fund	\$17,032,410	\$17,813,007	\$17,483,797	\$17,609,323	\$17,609,323
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$17,032,410	\$17,813,007	\$17,483,797	\$17,609,323	\$17,609,323
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$5,057	\$4,776	\$4,776	\$4,776	\$4,776
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$5,057	\$4,776	\$4,776	\$4,776	\$4,776
TOTAL, METHOD OF FINANCING	\$17,037,467	\$17,817,783	\$17,488,573	\$17,614,099	\$17,614,099
FULL TIME EQUIVALENT POSITIONS:	167.8	170.5	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 (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 those who avoid paying taxes. 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. Decreased staffing levels and the loss of knowledge through attrition would impact the agency's ability to provide accurate and timely tax information to taxpayers, legislators and state agencies. Tax specialists respond to more than 500,000 calls annually. The inability to fill positions, coupled with a potential loss of staff, would result in approximately 100,000 fewer calls handled, longer hold times and a decrease in experience levels, which is critical when assisting taxpayers with taxability issues. It is imperative the Legislature restore this strategy's resources to 2020-21 appropriated levels for the fiscal 2022-23 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$35,306,356	\$35,228,198	(\$78,158)	(\$78,158)	The biennial change is related to the elimination of one-time indirect capital expenditures in fiscal 2020-21.

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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OUTPUT MEASURES:					
01 Number of Position Letters, Agreements and Motions to Dismiss Issued	1,603.0	2,200.0	2,200.0	2,000.0	2,000.0
EFFICIENCY MEASURE:					
01 Avg. Length of Time (Work Days) Taken to Issue a Position Letter, Agreement or Motion	283.0	90.0	90.0	250.0	250.0
EXPLANATORY / INPUT MEASURE:					
01 Number of New Requests for Hearings Received in Administrative Hearings Section	906.0	1,200.0	1,200.0	1,200.0	1,200.0
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$8,602,937	\$8,888,948	\$9,065,689	\$9,065,689	\$9,065,689
1002 Other Personnel Costs	\$243,024	\$302,085	\$308,849	\$308,849	\$308,849
2001 Professional Fees and Services	\$1,051,221	\$721,519	\$712,602	\$865,747	\$865,747
2002 Fuels and Lubricants	\$275	\$228	\$124	\$124	\$124
2003 Consumable Supplies	\$21,213	\$38,050	\$38,192	\$38,192	\$38,192
2004 Utilities	\$60,030	\$131,348	\$147,836	\$147,836	\$147,836
2005 Travel	\$43,124	\$424,850	\$496,044	\$496,044	\$496,044
2006 Rent – Building	\$72,740	\$22,800	\$22,827	\$22,827	\$22,827
2007 Rent – Machine and Other	\$257,558	\$358,398	\$368,363	\$368,363	\$368,363
2009 Other Operating Expense	\$670,138	\$1,171,727	\$1,190,588	\$1,190,588	\$1,190,588
5000 Capital Expenditures	\$69,280	\$228,115	\$83,087	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	\$11,091,540	\$12,288,068	\$12,434,201	\$12,504,259	\$12,504,259

STRATEGY REQUEST

	EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
METHOD OF FINANCING:					
0001 General Revenue Fund	\$11,088,549	\$11,243,825	\$11,182,509	\$11,225,764	\$11,225,764
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	<u>\$11,088,549</u>	<u>\$11,243,825</u>	<u>\$11,182,509</u>	<u>\$11,225,764</u>	<u>\$11,225,764</u>
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$2,991	\$2,111	\$2,111	\$2,111	\$2,111
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	<u>\$2,991</u>	<u>\$2,111</u>	<u>\$2,111</u>	<u>\$2,111</u>	<u>\$2,111</u>
TOTAL, METHOD OF FINANCING	<u>\$11,091,540</u>	<u>\$11,245,936</u>	<u>\$11,184,620</u>	<u>\$11,227,875</u>	<u>\$11,227,875</u>
FULL TIME EQUIVALENT POSITIONS:	102.0	101.4	99.9	99.9	99.9

STRATEGY DESCRIPTION AND JUSTIFICATION:

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 Tax Code Chapter 111, Section 00455 and Government Code Chapter 2003, Section 101. Tax hearings attorneys 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 agency wide legal counsel and research, as well as timely, impartial and equitable decision-making through the hearings process.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Without the funding needed to maintain a full staffing level, the Tax Hearings area would face delays in case reviews, the issuance of position letters and an overall increase in the number of cases on the docket. 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 restore this strategy's resources to 2020-21 appropriated levels for the fiscal 2022-23 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$22,430,556	\$22,455,750	\$25,194	\$25,194	The biennial change is related to the elimination of one-time indirect capital expenditures in fiscal 2020-21 that were offset by slight increases in other categories in fiscal 2022-23.

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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OUTPUT MEASURES:					
01 Number of Texas Economic Update Reports Published Each Fiscal Year	9.0	8.0	8.0	8.0	8.0
02 Total Number of Payments (Excluding WES Child Support Warrants) Issued	9,306,806.0	12,500,000.0	12,500,000.0	13,500,000.0	13,500,000.0
03 Number of Post-Payment Audits Completed	46.0	46.0	46.0	40.0	40.0
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	708,117.0	670,168.0	636,794.0	630,000.0	630,000.0
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$19,721,389	\$20,221,469	\$20,561,112	\$20,561,112	\$20,561,112
1002 Other Personnel Costs	\$844,658	\$847,387	\$872,980	\$872,980	\$872,980
2001 Professional Fees and Services	\$1,349,453	\$1,980,947	\$1,902,095	\$2,325,931	\$2,325,931
2002 Fuels and Lubricants	\$1,233	\$630	\$343	\$343	\$343
2003 Consumable Supplies	\$105,535	\$113,180	\$114,264	\$114,264	\$114,264
2004 Utilities	\$288,428	\$383,358	\$386,792	\$386,792	\$386,792
2005 Travel	\$96,074	\$34,530	\$95,303	\$95,303	\$95,303
2006 Rent – Building	\$57,105	\$57,240	\$57,315	\$57,315	\$57,315
2007 Rent – Machine and Other	\$1,091,691	\$998,127	\$1,025,711	\$1,025,711	\$1,025,711
2009 Other Operating Expense	\$3,038,799	\$3,092,144	\$2,958,699	\$2,958,699	\$2,958,699
5000 Capital Expenditures	\$310,535	\$631,321	\$229,949	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	\$26,904,900	\$28,360,333	\$28,204,563	\$28,398,450	\$28,398,450

STRATEGY REQUEST

	EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
METHOD OF FINANCING:					
0001 General Revenue Fund	\$26,744,473	\$28,217,957	\$28,062,187	\$28,256,074	\$28,256,074
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$26,744,473	\$28,217,957	\$28,062,187	\$28,256,074	\$28,256,074
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$9,310	\$7,376	\$7,376	\$7,376	\$7,376
0777 Interagency Contract Receipts	\$151,117	\$135,000	\$135,000	\$135,000	\$135,000
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$160,427	\$142,376	\$142,376	\$142,376	\$142,376
TOTAL, METHOD OF FINANCING	\$26,904,900	\$28,360,333	\$28,204,563	\$28,398,450	\$28,398,450
FULL TIME EQUIVALENT POSITIONS:	263.5	270.1	283.1	283.1	283.1

STRATEGY DESCRIPTION AND JUSTIFICATION:

The Comptroller's office is directed by statute (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 *Certification Revenue Estimate* and 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 (Government Code, Section 403.121). The agency is also required by law (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. Since agency policies, procedures and responsibilities may continue to change, 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. Any reduction in resources 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. It is imperative the Legislature restore this strategy's resources to 2020-21 appropriated levels for the fiscal 2022-23 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$56,564,896	\$56,796,900	\$232,004	\$232,004	The biennial change is related to the elimination of one-time indirect capital expenditures in fiscal 2020-21 that were offset by slight increases in other categories in fiscal 2022-23.

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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$3,729,418	\$3,437,209	\$2,963,436	\$2,963,436	\$2,963,436
1002 Other Personnel Costs	\$203,536	\$109,400	\$72,708	\$72,708	\$72,708
2001 Professional Fees and Services	\$41,350,283	\$45,063,167	\$37,939,795	\$39,345,166	\$39,345,166
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	\$4,800,592	\$4,439,899	\$4,563,987	\$4,563,987	\$4,563,987
5000 Capital Expenditures	\$0	\$600,111	\$0	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	\$50,083,829	\$53,649,786	\$45,539,926	\$46,945,297	\$46,945,297
METHOD OF FINANCING:					
0001 General Revenue Fund	\$33,816,989	\$46,049,878	\$43,179,136	\$44,614,507	\$44,614,507
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$33,816,989	\$46,049,878	\$43,179,136	\$44,614,507	\$44,614,507
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$13,952,737	\$5,198,518	\$0	\$0	\$0
0777 Interagency Contract Receipts	\$2,314,103	\$2,401,390	\$2,360,790	\$2,330,790	\$2,330,790
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$16,266,840	\$7,599,908	\$2,360,790	\$2,330,790	\$2,330,790
TOTAL, METHOD OF FINANCING	\$50,083,829	\$53,649,786	\$45,539,926	\$46,945,297	\$46,945,297
FULL TIME EQUIVALENT POSITIONS:	41.3	39.2	54.0	54.0	54.0

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 requires significant staff time for deployment, training, agency support, documentation and maintenance. Reduced funding levels will delay deployments and potentially extend the completion timeframe for the CAPPS system. It is imperative the Legislature restore this strategy's resources to 2020-21 appropriated levels for the fiscal 2022-23 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$99,189,712	\$93,890,594	(\$5,299,118)	(\$5,299,118)	Fiscal 2020 expenditures include approximately \$5.2 million in unexpended balance receipts from prior biennia.

STRATEGY REQUEST

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-05, Income-A.2, Age-B.3			
GOAL:	02 To efficiently manage the state's fiscal affairs					
OBJECTIVE:	02 Ensure the effectiveness of the property value study					
STRATEGY:	01 Conduct property value study; provide assistance; review methods					
		EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OUTPUT MEASURES:						
01 Number of Properties Included in the Property Value Study (K)		154,607.0	115,000.0	115,000.0	100,000.0	100,000.0
02 Number of Public Outreach Activities Conducted Annually		119.0	80.0	80.0	70.0	70.0
EFFICIENCY MEASURE:						
01 Average Cost of Staff Changes to Certified Preliminary Findings as a Percent of Total		2.3%	2.0%	2.0%	2.0%	2.0%
EXPLANATORY / INPUT MEASURE:						
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		\$38.50	\$45.00	\$45.00	\$51.75	\$51.75
OBJECTS OF EXPENSE:						
1001 Salaries and Wages		\$8,071,524	\$8,888,948	\$9,065,689	\$9,065,689	\$9,065,689
1002 Other Personnel Costs		\$306,446	\$302,085	\$308,849	\$308,849	\$308,849
2001 Professional Fees and Services		\$531,502	\$721,519	\$712,602	\$865,747	\$865,747
2002 Fuels and Lubricants		\$445	\$228	\$124	\$124	\$124
2003 Consumable Supplies		\$35,007	\$38,050	\$38,192	\$38,192	\$38,192
2004 Utilities		\$102,890	\$131,348	\$147,836	\$147,836	\$147,836
2005 Travel		\$495,299	\$424,850	\$496,044	\$496,044	\$496,044
2006 Rent – Building		\$21,309	\$22,800	\$22,827	\$22,827	\$22,827
2007 Rent – Machine and Other		\$389,225	\$358,398	\$368,363	\$368,363	\$368,363
2009 Other Operating Expense		\$1,188,557	\$1,171,727	\$1,190,588	\$1,190,588	\$1,190,588
5000 Capital Expenditures		\$1,981,459	\$228,115	\$83,087	\$0	\$0
TOTAL, OBJECTS OF EXPENSE		<u>\$13,123,663</u>	<u>\$12,288,068</u>	<u>\$12,434,201</u>	<u>\$12,504,259</u>	<u>\$12,504,259</u>

STRATEGY REQUEST

	EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
METHOD OF FINANCING:					
0001 General Revenue Fund	\$13,020,841	\$12,185,403	\$12,331,536	\$12,401,594	\$12,401,594
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	<u>\$13,020,841</u>	<u>\$12,185,403</u>	<u>\$12,331,536</u>	<u>\$12,401,594</u>	<u>\$12,401,594</u>
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$102,822	\$102,665	\$102,665	\$102,665	\$102,665
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	<u>\$102,822</u>	<u>\$102,665</u>	<u>\$102,665</u>	<u>\$102,665</u>	<u>\$102,665</u>
TOTAL, METHOD OF FINANCING	<u>\$13,123,663</u>	<u>\$12,288,068</u>	<u>\$12,434,201</u>	<u>\$12,504,259</u>	<u>\$12,504,259</u>
FULL TIME EQUIVALENT POSITIONS:	118.7	130.7	138.3	138.3	138.3

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 (Government Code, Sections 403.301 and 403.302); conduct ratio studies at least once every two years in each county appraisal district (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 (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 Tax Code, Section 5.041.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

An effective property value study (PVS) 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.

Without the funding needed to operate at full staffing levels, any loss of experienced staff would impede the agency's ability to conduct the PVS to determine the level of property tax wealth in each school district for state funding purposes. The number of properties included in the PVS would be reduced from 115,000 to approximately 100,000. Fewer samples in the study could lead to less accurate value findings resulting from more variability, which could lead to increased costs for funding public education. It is imperative the Legislature restore this strategy's resources to 2020-21 appropriated levels for the fiscal 2022-23 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$24,722,269	\$25,008,518	\$286,249	\$286,249	The biennial change is related to the elimination of one-time indirect capital expenditures in fiscal 2020-21 that were offset by slight increases in other categories in fiscal 2022-23.

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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OUTPUT MEASURES:					
01 Number of Rapid Deposit Transactions Processed	42,294,810.0	44,000,000.0	44,000,000.0	44,000,000.0	44,000,000.0
02 Number of Checks Deposited	2,667,706.0	2,800,000.0	2,800,000.0	2,800,000.0	2,800,000.0
03 Number of Warrants Processed	2,438,398.0	2,500,000.0	2,500,000.0	2,500,000.0	2,500,000.0
EXPLANATORY / INPUT MEASURE:					
01 Average Daily Amount of Securities and Assets Safekept (Billions)	\$1.7	\$1.4	\$1.4	\$1.4	\$1.4
02 Number of Business Days Required to Release the Quarterly Bond Appendix Updates (K)	5.0	12.0	12.0	12.0	12.0
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$3,721,361	\$3,897,733	\$3,933,432	\$3,933,432	\$3,933,432
1002 Other Personnel Costs	\$169,004	\$167,625	\$172,506	\$172,506	\$172,506
2001 Professional Fees and Services	\$278,691	\$374,786	\$319,384	\$405,041	\$405,041
2002 Fuels and Lubricants	\$249	\$127	\$69	\$69	\$69
2003 Consumable Supplies	\$22,846	\$24,778	\$25,334	\$25,334	\$25,334
2004 Utilities	\$53,593	\$73,211	\$74,018	\$74,018	\$74,018
2005 Travel	\$14,858	\$6,822	\$13,130	\$13,130	\$13,130
2006 Rent – Building	\$11,541	\$11,568	\$11,583	\$11,583	\$11,583
2007 Rent – Machine and Other	\$224,549	\$205,640	\$211,214	\$211,214	\$211,214
2009 Other Operating Expense	\$610,770	\$582,358	\$562,045	\$562,045	\$562,045
5000 Capital Expenditures	\$95,410	\$127,590	\$46,473	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	\$5,202,872	\$5,472,238	\$5,369,188	\$5,408,372	\$5,408,372

STRATEGY REQUEST

	EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
METHOD OF FINANCING:					
0001 General Revenue Fund	\$5,198,899	\$5,460,747	\$5,357,697	\$5,396,881	\$5,396,881
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$5,198,899	\$5,460,747	\$5,357,697	\$5,396,881	\$5,396,881
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$3,973	\$11,491	\$11,491	\$11,491	\$11,491
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$3,973	\$11,491	\$11,491	\$11,491	\$11,491
TOTAL, METHOD OF FINANCING	\$5,202,872	\$5,472,238	\$5,369,188	\$5,408,372	\$5,408,372
FULL TIME EQUIVALENT POSITIONS:	54.8	57.5	57.9	57.9	57.9

STRATEGY DESCRIPTION AND JUSTIFICATION:

The Comptroller's office, as directed by Chapter 404 of the 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 revenue or expenditures impact this strategy. As deposits or payments by state agencies increase, Treasury system processing volumes also 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 action that affects the timing of state revenues or expenditures changes the cash flow needs of the Treasury.

The changing banking and investment industry affect staff and technology resources. Changes in reporting requirements dictated by state or federal legislative mandate, policy updates by standard-setting boards and technological advances create constant demands for procedural review and process changes. Any restraints on development resulting from inadequate resources (human or financial) may restrict use of current technologies, which could cripple the Treasury's growth and productivity. The inability to fill existing vacancies could result in accounting errors, missed deadlines related to the deposit of state treasury investment pool interest to state agency funds and delays in completing operating account reconciliations, as well as an increased possibility of penalties for unidentified or misapplied funds, late payment of obligations and fraud. It is imperative the Legislature restore this strategy's resources to 2020-21 appropriated levels for the fiscal 2022-23 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$10,841,426	\$10,816,744	(\$24,682)	(\$24,682)	The biennial change is related to the elimination of one-time indirect capital expenditures in fiscal 2020-21.

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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OUTPUT MEASURES:					
01 Number of New and Renewed Statewide Volume Contracts Awarded	400.0	600.0	600.0	400.0	400.0
02 Number of Solicitations Reviewed for Agencies and Delegated to Agencies	456.0	200.0	200.0	300.0	300.0
03 Number of One-Time Contracts Awarded for Other State Agencies	2.0	10.0	10.0	5.0	5.0
04 Number of New and Renewed Purchasing Certifications Issued	1,095.0	500.0	500.0	500.0	500.0
05 Number of HUB Field Audits Conducted (K)	501.0	700.0	700.0	500.0	500.0
06 Number of HUB Desk Audits Conducted (K)	2,588.0	2,700.0	2,700.0	2,500.0	2,500.0
07 Number of HUB Seminars and Outreach Efforts Conducted	83.0	120.0	120.0	90.0	90.0
08 Number of Pieces of Mail Processed	3,930,165.0	4,300,000.0	4,300,000.0	3,500,000.0	3,500,000.0
EFFICIENCY MEASURE:					
01 Number of Business Days to Process Open Market Requisitions from Agencies	70.9	150.0	150.0	150.0	150.0
EXPLANATORY / INPUT MEASURE					
01 Number of New HUB Applications Received	1,393.0	1,300.0	1,300.0	1,300.0	1,300.0

STRATEGY REQUEST

	EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$4,971,966	\$4,965,012	\$5,175,845	\$5,175,845	\$5,175,845
1002 Other Personnel Costs	\$162,843	\$277,993	\$185,310	\$185,310	\$185,310
2001 Professional Fees and Services	\$59,637	\$457,851	\$371,060	\$371,060	\$371,060
2002 Fuels and Lubricants	\$8,236	\$8,349	\$10,000	\$10,000	\$10,000
2003 Consumable Supplies	\$49,836	\$59,366	\$61,953	\$61,953	\$61,953
2004 Utilities	\$4,204	\$4,848	\$4,729	\$4,729	\$4,729
2005 Travel	\$55,016	\$27,826	\$67,500	\$67,500	\$67,500
2006 Rent – Building	\$10,642	\$1,712	\$12,000	\$12,000	\$12,000
2007 Rent – Machine and Other	\$48,190	\$51,594	\$51,575	\$51,575	\$51,575
2009 Other Operating Expense	\$210,441	\$464,644	\$375,287	\$386,005	\$386,005
5000 Capital Expenditures	\$0	\$17,500	\$0	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	\$5,581,011	\$6,336,695	\$6,315,259	\$6,325,977	\$6,325,977
METHOD OF FINANCING:					
0001 General Revenue Fund	\$4,289,595	\$4,723,785	\$4,702,349	\$4,713,067	\$4,713,067
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$4,289,595	\$4,723,785	\$4,702,349	\$4,713,067	\$4,713,067
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$634,787	\$900,000	\$900,000	\$900,000	\$900,000
0777 Interagency Contract Receipts	\$656,629	\$712,910	\$712,910	\$712,910	\$712,910
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$1,291,416	\$1,612,910	\$1,612,910	\$1,612,910	\$1,612,910
TOTAL, METHOD OF FINANCING	\$5,581,011	\$6,336,695	\$6,315,259	\$6,325,977	\$6,325,977
FULL TIME EQUIVALENT POSITIONS:	80.7	82.0	91.1	91.1	91.1

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 prices for state agencies, institutions of higher education and cooperative purchasing partners. Chapter 2155 of the 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 Historically Underutilized Business (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, the Electronic State Business Daily, the Texas SmartBuy Membership 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; 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.

Decreased staffing levels could result in a decrease in the number of statewide contracts available or a failure to maintain existing contracts, which in turn could result in a reduction of the fee and rebate revenue deposited to the General Revenue Fund from contracted vendors. It is imperative the Legislature restore this strategy's resources to 2020-21 appropriated levels for the fiscal 2022-23 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$12,651,954	\$12,651,954	\$0	\$0	No biennial change.

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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OUTPUT MEASURES:					
01 Number of Tax Returns Processed (K)	5,899,311.0	6,000,000.0	6,180,000.0	6,250,000.0	6,435,000.0
02 Number of Payments Deposited	4,239,913.0	4,365,000.0	4,490,000.0	4,400,000.0	4,400,000.0
03 Number of Permits and Licenses Issued	551,361.0	1,100,000.0	650,000.0	650,000.0	650,000.0
04 Number of Taxpayer Account Adjustments	946,221.0	900,000.0	900,000.0	750,000.0	750,000.0
05 Number of Collection Actions Performed	73,273.0	69,487.0	69,682.0	70,000.0	70,000.0
06 Number of Tax Refunds Issued	136,299.0	126,776.0	127,410.0	135,000.0	135,000.0
07 Number of Hours to Allocate Local Option Taxes to Government Entities	14,218.0	15,426.0	15,503.0	15,600.0	15,600.0
EFFICIENCY MEASURE:					
01 Average Number of Hours to Deposit Receipts (K)	7.3	10.0	10.0	11.0	11.0
EXPLANATORY / INPUT MEASURE:					
01 Percent of Tax Payments Received via Direct Deposit	98.4%	98.0%	98.0%	98.5%	98.5%

STRATEGY REQUEST

	EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$27,640,849	\$27,246,258	\$27,211,665	\$27,211,665	\$27,211,665
1002 Other Personnel Costs	\$1,231,918	\$1,222,243	\$1,239,680	\$1,239,680	\$1,239,680
2001 Professional Fees and Services	\$3,807,738	\$5,041,206	\$4,717,859	\$5,340,449	\$5,340,449
2002 Fuels and Lubricants	\$1,810	\$925	\$504	\$504	\$504
2003 Consumable Supplies	\$146,311	\$159,305	\$159,762	\$159,762	\$159,762
2004 Utilities	\$390,846	\$533,446	\$539,315	\$539,315	\$539,315
2005 Travel	\$41,951	\$22,246	\$43,752	\$43,752	\$43,752
2006 Rent – Building	\$83,883	\$84,083	\$84,192	\$84,192	\$84,192
2007 Rent – Machine and Other	\$1,613,334	\$1,474,356	\$1,514,878	\$1,514,878	\$1,514,878
2009 Other Operating Expense	\$5,154,572	\$4,889,122	\$4,585,269	\$4,585,269	\$4,585,269
5000 Capital Expenditures	\$456,158	\$4,627,373	\$337,781	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	\$40,569,370	\$45,300,563	\$40,434,657	\$40,719,466	\$40,719,466
METHOD OF FINANCING:					
0001 General Revenue Fund	\$40,557,897	\$45,289,728	\$40,423,822	\$40,708,631	\$40,708,631
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$40,557,897	\$45,289,728	\$40,423,822	\$40,708,631	\$40,708,631
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$11,473	\$10,835	\$10,835	\$10,835	\$10,835
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$11,473	\$10,835	\$10,835	\$10,835	\$10,835
TOTAL, METHOD OF FINANCING	\$40,569,370	\$45,300,563	\$40,434,657	\$40,719,466	\$40,719,466
FULL TIME EQUIVALENT POSITIONS:	486.3	482.4	502.8	502.8	502.8

STRATEGY DESCRIPTION AND JUSTIFICATION:

Under Chapter 403 of the 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 is impacted by legislative actions. Due to the complexity of administering tax allocations, partly caused by an increasing number of local taxing jurisdictions and various tax rates, the agency's responsibility to provide timely and accurate services to these jurisdictions has 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 personal property they are holding that is considered abandoned or unclaimed. When the owner's whereabouts are unknown and the abandonment period has expired, property is reported annually to the Comptroller's office. Property reported per Chapter 74 of the Property Code remains claimable in perpetuity.

Not being fully staffed would impede the processing of all tax payments within 3 days of receipt, resulting lost interest for the state. The time required to generate taxpayer refunds would increase from 9 to 11 days, resulting in an increase in credit interest paid. Tasks such as filing liens, bond forfeitures and bankruptcy claims would also suffer without adequate personnel. With failed businesses trying to close, others trying to open and remaining businesses relying on tax exemptions, any processing delays would impact the economy. It is imperative the Legislature restore this strategy's resources to 2020-21 appropriated levels for the fiscal 2022-23 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$85,735,220	\$81,438,932	(\$4,296,288)	(\$4,296,288)	The biennial change is related to the elimination of one-time direct and indirect capital expenditures in fiscal 2020-21.

PROGRAM-LEVEL REQUEST

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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STRATEGY	NAME	PRIORITY	PROGRAM NAME	LEGAL AUTHORITY	BL 2020-21	BL 2022	BL 2023	TTL 2022-23	BIENNIAL DIFFERENCE	
									\$	%
1-1-1	Audit	1	Ongoing Audit Activities	Tax Code, Chapter 111; Govt. Code, Chapter 403	\$199,180,490	\$100,216,354	\$100,216,354	\$200,432,708	\$1,252,218	0.6%
1-2-1	Compliance	2	Tax Laws Compliance	Tax Code, Chapter 111; Govt. Code, Chapter 403	\$81,680,640	\$41,727,878	\$41,727,878	\$83,455,756	\$1,775,116	2.2%
1-3-1	Tax Information	7	Taxpayer Information	Tax Code, Titles 2 and 3; Govt. Code, Chapter 403	\$35,306,356	\$17,614,099	\$17,614,099	\$35,228,198	(\$78,158)	-0.2%
1-4-1	Tax Hearings	8	Legal Counsel	Tax Code, Chapter 111; Govt. Code, Chapters 403 and 2003	\$20,732,256	\$10,387,275	\$10,387,275	\$20,774,550	\$42,294	0.2%
		9	Tax Hearings	Tax Code, Chapter 111; Govt. Code, Chapter 2003	\$1,698,300	\$840,600	\$840,600	\$1,681,200	(\$17,100)	-1.0%
2-1-1	Accounting	5	Fiscal Management	Govt. Code, Chapter 403	\$48,138,329	\$24,136,367	\$24,136,367	\$48,272,734	\$134,405	0.3%
		3	Revenue Estimating	Texas Constitution, Art. III, Section 49a; Govt. Code, Chapter 403	\$8,426,567	\$4,262,083	\$4,262,083	\$8,524,166	\$97,599	1.2%
2-1-2	CAPPS	11	CAPPS Implementation	Govt. Code, Chapter 2101	\$99,189,712	\$46,945,297	\$46,945,297	\$93,890,594	(\$5,299,118)	-5.3%
2-2-1	Property Tax	10	Property Tax Program	Govt. Code, Chapter 403; Tax Code, Chapters 5, 41A and 312	\$24,722,269	\$12,504,259	\$12,504,259	\$25,008,518	\$286,249	1.2%
2-3-1	Treasury	4	Treasury Operations	Govt. Code, Chapter 404	\$10,841,426	\$5,408,372	\$5,408,372	\$10,816,744	(\$24,682)	-0.2%
2-4-1	Procurement	12	Procurement and Administration	Govt. Code, Chapters 2155, 2156, 2158, 2171 and 2262	\$8,383,787	\$4,179,365	\$4,179,365	\$8,358,730	(\$25,057)	-0.3%
		13	HUB Program	Govt. Code, Chapter 2161	\$2,069,449	\$1,074,736	\$1,074,736	\$2,149,472	\$80,023	3.9%
		15	Statewide Mail	Govt. Code, Chapter 2176	\$2,198,718	\$1,071,876	\$1,071,876	\$2,143,752	(\$54,966)	-2.5%
3-1-1	Processing	6	Revenue Administration	Govt. Code, Chapter 403; Tax Code, Titles 2 and 3	\$64,589,893	\$29,842,763	\$29,842,763	\$59,685,526	(\$4,904,367)	-7.6%
		14	Unclaimed Property	Property Code, Chapters 72-77	\$21,145,327	\$10,876,703	\$10,876,703	\$21,753,406	\$608,079	2.9%

Program Prioritization:

As 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. All the agency's programs are critical to the efficient management of the state's financial affairs. Programs impacting the collection of revenue for the state are the agency's highest priority, followed by programs that impact the state's economic well-being. The remaining programs assist taxpayers and other state agencies.

RIDER APPROPRIATIONS AND UNEXPENDED BALANCES 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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RIDER STRATEGY	EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
Rider # 7-1, UB Carried Forward Between Biennia					
01-01-01 Maintain an ongoing program of audit and verification activities	\$0	\$821,123	\$0	\$0	\$0
OBJECTS OF EXPENSE:					
2009 Other Operating Expense	\$0	\$821,123	\$0	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	\$0	\$821,123	\$0	\$0	\$0
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$0	\$821,123	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING	\$0	\$821,123	\$0	\$0	\$0
Rider # 7-2, UB Carried Forward Between Biennia					
02-01-02 Implement a statewide enterprise resource planning system	\$0	\$5,224,118	\$0	\$0	\$0
OBJECTS OF EXPENSE:					
2001 Professional Fees and Services	\$0	\$5,198,518	\$0	\$0	\$0
2009 Other Operating Expense	\$0	\$25,600	\$0	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	\$0	\$5,224,118	\$0	\$0	\$0
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$0	\$5,198,518	\$0	\$0	\$0
0777 Interagency Contract Receipts	\$0	\$25,600	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING	\$0	\$5,224,118	\$0	\$0	\$0
GRAND TOTAL, OBJECTS OF EXPENSE	\$0	\$6,045,241	\$0	\$0	\$0
GRAND TOTAL, METHOD OF FINANCING	\$0	\$6,045,241	\$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: 10/2/20	Request Level: Base																																																						
Current Rider Number	Page Number In 2020-21 GAA	Proposed Rider Language																																																							
2	I-20	<p>Capital Budget. Funds appropriated above may be expended for capital budget items listed below. The amounts identified for each item may be adjusted or expended on other capital expenditures, subject to the aggregate dollar restrictions on capital budget expenditures provided in the general provisions of this Act.</p> <table border="0"> <thead> <tr> <th></th> <th>2020</th> <th>2022</th> <th>2021</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>a. Acquisition of Information Resource Technologies</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> (1) Daily Operations</td> <td>\$11,745,335</td> <td><u>\$11,276,283</u></td> <td>\$11,745,335</td> <td><u>\$11,276,283</u></td> </tr> <tr> <td>b. Centralized Accounting and Payroll/Personnel System (CAPPS)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> (1) ProjectONE/Centralized Accounting and Payroll/ Personnel System (CAPPS)</td> <td>\$48,414,815</td> <td><u>\$46,945,297</u></td> <td>\$48,414,815</td> <td><u>\$46,945,297</u></td> </tr> <tr> <td>Total, Capital Budget</td> <td>\$60,160,150</td> <td><u>\$58,221,580</u></td> <td>\$60,160,150</td> <td><u>\$58,221,580</u></td> </tr> <tr> <td colspan="6">Method of Financing (Capital Budget):</td> </tr> <tr> <td>General Revenue Fund</td> <td>\$57,829,360</td> <td><u>\$55,890,790</u></td> <td>\$57,829,360</td> <td><u>\$55,890,790</u></td> </tr> <tr> <td>Interagency Contracts</td> <td>\$2,330,790</td> <td><u>\$2,330,790</u></td> <td>\$2,330,790</td> <td><u>\$2,330,790</u></td> </tr> <tr> <td>Total, Method of Financing</td> <td>\$60,160,150</td> <td><u>\$58,221,580</u></td> <td>\$60,160,150</td> <td><u>\$58,221,580</u></td> </tr> </tbody> </table> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>						2020	2022	2021	2023	a. Acquisition of Information Resource Technologies					(1) Daily Operations	\$11,745,335	<u>\$11,276,283</u>	\$11,745,335	<u>\$11,276,283</u>	b. Centralized Accounting and Payroll/Personnel System (CAPPS)					(1) ProjectONE/Centralized Accounting and Payroll/ Personnel System (CAPPS)	\$48,414,815	<u>\$46,945,297</u>	\$48,414,815	<u>\$46,945,297</u>	Total, Capital Budget	\$60,160,150	<u>\$58,221,580</u>	\$60,160,150	<u>\$58,221,580</u>	Method of Financing (Capital Budget):						General Revenue Fund	\$57,829,360	<u>\$55,890,790</u>	\$57,829,360	<u>\$55,890,790</u>	Interagency Contracts	\$2,330,790	<u>\$2,330,790</u>	\$2,330,790	<u>\$2,330,790</u>	Total, Method of Financing	\$60,160,150	<u>\$58,221,580</u>	\$60,160,150	<u>\$58,221,580</u>
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RIDER REVISIONS AND ADDITIONS SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Date: 10/2/20	Request Level: Base																																				
Current Rider Number	Page Number In 2020-21 GAA	Proposed Rider Language																																					
4	I-20	<p>Employee Incentive Rider. In addition to the existing authority and amounts related to employee compensation and benefits, the Comptroller of Public Accounts may expend amounts necessary from funds appropriated for the 2020-21 <u>2022-23</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-20	<p>Unexpended Balances Carried Forward Between Biennia. All unobligated and unexpended balances appropriated and/or allocated to the Comptroller of Public Accounts from the 2018-19 <u>2020-21</u> biennium due to efficiencies or other cost savings of the Comptroller are hereby appropriated for the 2020-21 <u>2022-23</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-21	<p>Unexpended Balances Between Fiscal Years Within the Biennium. Any unexpended balances as of August 31, 2020 <u>2022</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, 2020 <u>2022</u>.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>																																					
14	I-21	<p>Informational Listing: Enterprise Resource Planning Software License Payments. 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="text-align: right; width: 20%;">FY 2020 <u>2022</u></th> <th style="text-align: right; width: 20%;">FY 2021 <u>2023</u></th> </tr> </thead> <tbody> <tr> <td colspan="3"><u>ARTICLE I</u></td> </tr> <tr> <td style="padding-left: 20px;">Office of the Attorney General</td> <td style="text-align: right;">\$62,345</td> <td style="text-align: right;">\$62,345</td> </tr> <tr> <td colspan="3"><u>ARTICLE II</u></td> </tr> <tr> <td style="padding-left: 20px;">Health and Human Services Commission</td> <td style="text-align: right;">\$1,397,682</td> <td style="text-align: right;">\$1,397,682</td> </tr> <tr> <td colspan="3"><u>ARTICLE III</u></td> </tr> <tr> <td style="padding-left: 20px;">Texas Education Agency</td> <td style="text-align: right;">\$155,265</td> <td style="text-align: right;">\$155,265</td> </tr> <tr> <td colspan="3"><u>ARTICLE VII</u></td> </tr> <tr> <td style="padding-left: 20px;">Department of Housing and Community Affairs</td> <td style="text-align: right;">\$59,258</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;">\$315,265</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;">\$340,975</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; border-top: 1px solid black; border-bottom: 3px double black;">\$2,330,790</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$2,330,790</td> </tr> </tbody> </table> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>			FY 2020 <u>2022</u>	FY 2021 <u>2023</u>	<u>ARTICLE I</u>			Office of the Attorney General	\$62,345	\$62,345	<u>ARTICLE II</u>			Health and Human Services Commission	\$1,397,682	\$1,397,682	<u>ARTICLE III</u>			Texas Education Agency	\$155,265	\$155,265	<u>ARTICLE VII</u>			Department of Housing and Community Affairs	\$59,258	\$59,258	Texas Department of Transportation	\$315,265	\$315,265	Texas Workforce Commission	\$340,975	\$340,975	Total, Software License Payments	\$2,330,790	\$2,330,790
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RIDER REVISIONS AND ADDITIONS SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Date: 10/2/20	Request Level: Base
Current Rider Number	Page Number In 2020-21 GAA	Proposed Rider Language	
19	I-22	<p>Information Technology Projects. Out of funds appropriated above, the Comptroller of Public Accounts shall submit a budget and schedule for information technology (IT) projects, including upgrades, enhancements, replacements, or additions of IT systems or components of IT systems, not later than September 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 each project initiated in, ongoing during, and anticipated to be completed in the current fiscal year:-</p> <ul style="list-style-type: none"> a. Project description, including anticipated improvements or benefits;- b. Actual or estimated project cost, including method of finance detail; c. Actual or estimated dates of project commencement and completion;- d. Projected annual costs for ongoing maintenance and support; and- e. Any additional information requested by staff of the Legislative Budget Board. <p><i>This rider provision is not applicable to the 2022-23 biennium.</i></p>	
20	I-22	<p>Improve and Enhance Services and Systems. Included in amounts appropriated above to the Comptroller of Public Accounts is \$16,400,000 in fiscal year 2020, out of the General Revenue Fund, for the purpose of improving and enhancing agency services and systems. Any unexpended and unobligated balances of these funds remaining as of August 31, 2020, are appropriated to the Comptroller of Public Accounts for the fiscal year beginning September 1, 2020, for the same purpose.</p> <p><i>This rider provision is not applicable to the 2022-23 biennium.</i></p>	
21	I-22	<p>Centralized Accounting and Payroll/Personnel System Implementation. Included in amounts appropriated above in Strategy B.1.2, CAPPS Implementation, is \$12,000,000 in each fiscal year of the biennium out of the General Revenue Fund for the Centralized Accounting and Payroll/Personnel System (CAPPS) as authorized by Chapter 2101, Government Code.</p> <p><i>This rider provision is not applicable to the 2022-23 biennium.</i></p>	
22	I-23	<p>Contingency for Senate Bill 2. Contingent on enactment of Senate Bill 2, or similar legislation relating to the administration of the ad valorem tax system, by the Eighty-sixth Legislature, Regular Session, included in amounts appropriated above to the Comptroller of Public Accounts is \$1,241,000 for each fiscal year of the biennium from General Revenue to implement the provisions of the legislation. In addition, included in the "Number of Full-Time Equivalents (FTE)" indicated in the agency's bill pattern is 18.0 FTEs in each fiscal year for the same purpose.</p> <p><i>This rider provision is not applicable to the 2022-23 biennium.</i></p>	

CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / CATEGORY NAME PROJECT NUMBER / NAME OOE / TOF / MOF CODE	EXP 2020	BUD 2021	BL 2022	BL 2023
5005 Acquisition of Information Resource Technologies				
1/1 Daily Operations				
OBJECTS OF EXPENSE - CAPITAL				
2004 Utilities	\$2,327,371	\$2,741,559	\$2,961,120	\$2,961,120
2007 Rent – Machine and Other	\$8,095,068	\$8,315,163	\$8,315,163	\$8,315,163
5000 Capital Expenditures	\$82,413	\$0	\$0	\$0
CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 001	\$10,504,852	\$11,056,722	\$11,276,283	\$11,276,283
SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 001	\$10,504,852	\$11,056,722	\$11,276,283	\$11,276,283
TYPE OF FINANCING – CAPITAL				
CA 0001 General Revenue Fund	\$10,504,852	\$11,056,722	\$11,276,283	\$11,276,283
CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 001	\$10,504,852	\$11,056,722	\$11,276,283	\$11,276,283
SUBTOTAL, TYPE OF FINANCING, PROJECT 001	\$10,504,852	\$11,056,722	\$11,276,283	\$11,276,283

CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / CATEGORY NAME	EXP 2020	BUD 2021	BL 2022	BL 2023
PROJECT NUMBER / NAME				
OOE / TOF / MOF CODE				
5005 Acquisition of Information Resource Technologies				
2/2 Web Application Modernization and Optimization				
OBJECTS OF EXPENSE – CAPITAL				
2001 Professional Fees and Services	\$834,312	\$889,483	\$0	\$0
2004 Utilities	\$422,136	\$219,561	\$0	\$0
2009 Other Operating Expense	\$679,349	\$365,480	\$0	\$0
5000 Capital Expenditures	\$5,294,358	\$2,011,800	\$0	\$0
<hr/>				
CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 002	\$7,230,155	\$3,486,324	\$0	\$0
<hr/>				
SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 002	\$7,230,155	\$3,486,324	\$0	\$0
<hr/>				
TYPE OF FINANCING – CAPITAL				
CA 0001 General Revenue Fund	\$7,230,155	\$3,486,324	\$0	\$0
<hr/>				
CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 002	\$7,230,155	\$3,486,324	\$0	\$0
<hr/>				
SUBTOTAL, TYPE OF FINANCING, PROJECT 002	\$7,230,155	\$3,486,324	\$0	\$0
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CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / CATEGORY NAME	EXP 2020	BUD 2021	BL 2022	BL 2023
PROJECT NUMBER / NAME				
OOE / TOF / MOF CODE				
5005 Acquisition of Information Resource Technologies				
3/3 Geographic Information System Solution				
OBJECTS OF EXPENSE - CAPITAL				
2001 Professional Fees and Services	\$190,089	\$0	\$0	\$0
5000 Capital Expenditures	\$3,700,000	\$0	\$0	\$0
CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 003	\$3,890,089	\$0	\$0	\$0
SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 003	\$3,890,089	\$0	\$0	\$0
TYPE OF FINANCING – CAPITAL				
CA 0001 General Revenue Fund	\$3,890,089	\$0	\$0	\$0
CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 003	\$3,890,089	\$0	\$0	\$0
SUBTOTAL, TYPE OF FINANCING, PROJECT 003	\$3,890,089	\$0	\$0	\$0
CAPITAL SUBTOTAL, CATEGORY 5005	\$21,625,096	\$14,543,046	\$11,276,283	\$11,276,283
INFORMATIONAL SUBTOTAL, CATEGORY 5005	\$0	\$0	\$0	\$0
TOTAL, CATEGORY 5005	\$21,625,096	\$14,543,046	\$11,276,283	\$11,276,283

CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / CATEGORY NAME PROJECT NUMBER / NAME OOE / TOF / MOF CODE	EXP 2020	BUD 2021	BL 2022	BL 2023
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	\$3,437,209	\$2,963,436	\$2,963,436	\$2,963,436
1002 Other Personnel Costs	\$109,400	\$72,708	\$72,708	\$72,708
2001 Professional Fees and Services	\$45,063,167	\$37,939,795	\$39,345,166	\$39,345,166
2009 Other Operating Expense	\$4,439,899	\$4,563,987	\$4,563,987	\$4,563,987
5000 Capital Expenditures	\$600,111	\$0	\$0	\$0
CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 004	<u>\$53,649,786</u>	<u>\$45,539,926</u>	<u>\$46,945,297</u>	<u>\$46,945,297</u>
SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 004	<u>\$53,649,786</u>	<u>\$45,539,926</u>	<u>\$46,945,297</u>	<u>\$46,945,297</u>
TYPE OF FINANCING – CAPITAL				
CA 0001 General Revenue Fund	\$46,049,878	\$43,179,136	\$44,614,507	\$44,614,507
CA 0666 Appropriated Receipts	\$5,198,518	\$0	\$0	\$0
CA 0777 Interagency Contract Receipts	\$2,401,390	\$2,360,790	\$2,330,790	\$2,330,790
CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 004	<u>\$53,649,786</u>	<u>\$45,539,926</u>	<u>\$46,945,297</u>	<u>\$46,945,297</u>
SUBTOTAL, TYPE OF FINANCING, PROJECT 004	<u>\$53,649,786</u>	<u>\$45,539,926</u>	<u>\$46,945,297</u>	<u>\$46,945,297</u>
CAPITAL SUBTOTAL, CATEGORY 8000	<u>\$53,649,786</u>	<u>\$45,539,926</u>	<u>\$46,945,297</u>	<u>\$46,945,297</u>
INFORMATIONAL SUBTOTAL, CATEGORY 8000	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL, CATEGORY 8000	<u>\$53,649,786</u>	<u>\$45,539,926</u>	<u>\$46,945,297</u>	<u>\$46,945,297</u>
AGENCY TOTAL - CAPITAL	<u>\$75,274,882</u>	<u>\$60,082,972</u>	<u>\$58,221,580</u>	<u>\$58,221,580</u>
AGENCY TOTAL - INFORMATIONAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
AGENCY TOTAL	<u>\$75,274,882</u>	<u>\$60,082,972</u>	<u>\$58,221,580</u>	<u>\$58,221,580</u>

CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CATEGORY CODE / CATEGORY NAME	EXP 2020	BUD 2021	BL 2022	BL 2023
PROJECT NUMBER / NAME				
OOE / TOF / MOF CODE				
METHOD OF FINANCING - CAPITAL				
0001 General Revenue Fund	\$67,674,974	\$57,722,182	\$55,890,790	\$55,890,790
0666 Appropriated Receipts	\$5,198,518	\$0	\$0	\$0
0777 Interagency Contract Receipts	\$2,401,390	\$2,360,790	\$2,330,790	\$2,330,790
TOTAL, METHOD OF FINANCING - CAPITAL	\$75,274,882	\$60,082,972	\$58,221,580	\$58,221,580
TOTAL, METHOD OF FINANCING	\$75,274,882	\$60,082,972	\$58,221,580	\$58,221,580
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	\$75,274,882	\$60,082,972	\$58,221,580	\$58,221,580
TOTAL, TYPE OF FINANCING - CAPITAL	\$75,274,882	\$60,082,972	\$58,221,580	\$58,221,580
TYPE OF FINANCING – INFORMATIONAL				
CA Current Appropriations	\$0	\$0	\$0	\$0
TOTAL, TYPE OF FINANCING - INFORMATIONAL	\$0	\$0	\$0	\$0
TOTAL, TYPE OF FINANCING	\$75,274,882	\$60,082,972	\$58,221,580	\$58,221,580

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:

2024		2025
\$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:

2024	2025
\$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 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	GOAL OBJECTIVE STRATEGY	EST 2020	BUD 2021	BL 2022	BL 2023
PROJECT NUMBER / NAME					
STRATEGY NAME					
5005 Acquisition of Information Resource Technologies					
001 Daily Operations					
Capital Maintain an ongoing program of audit and verification activities	01-01-01	\$3,980,726	\$4,187,181	\$4,270,328	\$4,270,328
Capital Improve compliance with tax laws through contact/collection program	01-02-01	\$1,839,735	\$1,937,138	\$1,975,605	\$1,975,605
Capital Provide information to taxpayers, government officials and the public	01-03-01	\$777,056	\$818,197	\$834,445	\$834,445
Capital Provide tax hearings; represent the agency; provide legal counsel	01-04-01	\$267,769	\$281,947	\$287,546	\$287,546
Capital Project receipts/disbursements; complete accounting/reporting	02-01-01	\$1,200,237	\$1,263,783	\$1,288,879	\$1,288,879
Capital Conduct property value study; provide assistance; review methods	02-02-01	\$433,682	\$456,642	\$465,710	\$465,710
Capital Ensure that the state's assets, cash receipts and warrants are secured	02-03-01	\$242,568	\$255,410	\$260,482	\$260,482
Capital Improve tax/voucher data processing, tax collection and disbursements	03-01-01	\$1,763,079	\$1,856,424	\$1,893,288	\$1,893,288
TOTAL, PROJECT		\$10,504,852	\$11,056,722	\$11,276,283	\$11,276,283
002 Web Application Modernization and Optimization					
Capital Maintain an ongoing program of audit and verification activities	01-01-01	\$2,738,059	\$1,320,271	\$0	\$0
Capital Improve compliance with tax laws through contact/collection program	01-02-01	\$1,266,723	\$610,803	\$0	\$0
Capital Provide information to taxpayers, government officials and the public	01-03-01	\$535,031	\$257,988	\$0	\$0
Capital Provide tax hearings; represent the agency; provide legal counsel	01-04-01	\$184,369	\$88,902	\$0	\$0
Capital Project receipts/disbursements; complete accounting/reporting	02-01-01	\$826,407	\$398,487	\$0	\$0
Capital Conduct property value study; provide assistance; review methods	02-02-01	\$298,605	\$143,985	\$0	\$0
Capital Ensure that the state's assets, cash receipts and warrants are secured	02-03-01	\$167,017	\$80,535	\$0	\$0
Capital Improve tax/voucher data processing, tax collection and disbursements	03-01-01	\$1,213,944	\$585,353	\$0	\$0
TOTAL, PROJECT		\$7,230,155	\$3,486,324	\$0	\$0
003 Geographic Information System Solution					
Capital Improve tax/voucher data processing, tax collection and disbursements	03-01-01	\$3,890,089	\$0	\$0	\$0
TOTAL, PROJECT		\$3,890,089	\$0	\$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 2020	BUD 2021	BL 2022	BL 2023
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	\$53,649,786	\$45,539,926	\$46,945,297	\$46,945,297
TOTAL, PROJECT		\$53,649,786	\$45,539,926	\$46,945,297	\$46,945,297
TOTAL CAPITAL, ALL PROJECTS		\$75,274,882	\$60,082,972	\$58,221,580	\$58,221,580
TOTAL INFORMATIONAL, ALL PROJECTS		\$0	\$0	\$0	\$0
TOTAL, ALL PROJECTS		\$75,274,882	\$60,082,972	\$58,221,580	\$58,221,580

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 2020	BUD 2021	BL 2022	BL 2023
PROJECT NUMBER / NAME				
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	\$883,913	\$1,038,229	\$1,121,376	\$1,121,376
2007 Rent - Machine and Other	\$3,065,603	\$3,148,952	\$3,148,952	\$3,148,952
5000 Capital Expenditures	\$31,210	\$0	\$0	\$0
01-02-01 Tax Laws Compliance				
2004 Utilities	\$407,040	\$480,321	\$518,788	\$518,788
2007 Rent - Machine and Other	\$1,418,256	\$1,456,817	\$1,456,817	\$1,456,817
5000 Capital Expenditures	\$14,439	\$0	\$0	\$0
01-03-01 Taxpayer Information				
2004 Utilities	\$171,923	\$202,875	\$219,123	\$219,123
2007 Rent - Machine and Other	\$599,035	\$615,322	\$615,322	\$615,322
5000 Capital Expenditures	\$6,098	\$0	\$0	\$0
01-04-01 Tax Hearings				
2004 Utilities	\$59,244	\$69,910	\$75,509	\$75,509
2007 Rent - Machine and Other	\$206,424	\$212,037	\$212,037	\$212,037
5000 Capital Expenditures	\$2,101	\$0	\$0	\$0
02-01-01 Accounting/Reporting				
2004 Utilities	\$265,551	\$313,360	\$338,456	\$338,456
2007 Rent - Machine and Other	\$925,266	\$950,423	\$950,423	\$950,423
5000 Capital Expenditures	\$9,420	\$0	\$0	\$0
02-02-01 Property Tax Program				
2004 Utilities	\$95,952	\$113,226	\$122,294	\$122,294
2007 Rent - Machine and Other	\$334,326	\$343,416	\$343,416	\$343,416
5000 Capital Expenditures	\$3,404	\$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 2020	BUD 2021	BL 2022	BL 2023
5005 Acquisition of Information Resource Technologies				
1/1 Daily Operations				
02-03-01 Treasury Operations				
2004 Utilities	\$53,668	\$63,330	\$68,402	\$68,402
2007 Rent - Machine and Other	\$186,996	\$192,080	\$192,080	\$192,080
5000 Capital Expenditures	\$1,904	\$0	\$0	\$0
03-01-01 Revenue and Tax Processing				
2004 Utilities	\$390,080	\$460,308	\$497,172	\$497,172
2007 Rent - Machine and Other	\$1,359,162	\$1,396,116	\$1,396,116	\$1,396,116
5000 Capital Expenditures	\$13,837	\$0	\$0	\$0
CAPITAL TOTAL, OBJECTS OF EXPENSE, PROJECT 001	\$10,504,852	\$11,056,722	\$11,276,283	\$11,276,283

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 2020	BUD 2021	BL 2022	BL 2023
PROJECT NUMBER / NAME				
GOAL / OBJ / STR				
5005 Acquisition of Information Resource Technologies				
1/1 Daily Operations				
METHOD OF FINANCING - CAPITAL				
GENERAL REVENUE FUNDS				
01-01-01 Ongoing Audit Activities	\$3,980,726	\$4,187,181	\$4,270,328	\$4,270,328
01-02-01 Tax Laws Compliance	\$1,839,735	\$1,937,138	\$1,975,605	\$1,975,605
01-03-01 Taxpayer Information	\$777,056	\$818,197	\$834,445	\$834,445
01-04-01 Tax Hearings	\$267,769	\$281,947	\$287,546	\$287,546
02-01-01 Accounting/Reporting	\$1,200,237	\$1,263,783	\$1,288,879	\$1,288,879
02-02-01 Property Tax Program	\$433,682	\$456,642	\$465,710	\$465,710
02-03-01 Treasury Operations	\$242,568	\$255,410	\$260,482	\$260,482
03-01-01 Revenue and Tax Processing	\$1,763,079	\$1,856,424	\$1,893,288	\$1,893,288
CAPITAL TOTAL, GENERAL REVENUE FUND	<u>\$10,504,852</u>	<u>\$11,056,722</u>	<u>\$11,276,283</u>	<u>\$11,276,283</u>
TOTAL, METHOD OF FINANCE, PROJECT 001	<u><u>\$10,504,852</u></u>	<u><u>\$11,056,722</u></u>	<u><u>\$11,276,283</u></u>	<u><u>\$11,276,283</u></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 2020	BUD 2021	BL 2022	BL 2023
PROJECT NUMBER / NAME				
GOAL / OBJ / STR				
5005 Acquisition of Information Resource Technologies				
2/2 Web Application Modernization and Optimization				
OBJECTS OF EXPENSE - CAPITAL				
01-01-01 Ongoing Audit Activities				
2001 Professional Fees and Services	\$315,954	\$336,847	\$0	\$0
2004 Utilities	\$159,863	\$83,148	\$0	\$0
2009 Other Operating Expense	\$257,269	\$138,407	\$0	\$0
5000 Capital Expenditures	\$2,004,973	\$761,869	\$0	\$0
01-02-01 Tax Laws Compliance				
2001 Professional Fees and Services	\$146,171	\$155,837	\$0	\$0
2004 Utilities	\$73,958	\$38,467	\$0	\$0
2009 Other Operating Expense	\$119,022	\$64,032	\$0	\$0
5000 Capital Expenditures	\$927,572	\$352,467	\$0	\$0
01-03-01 Taxpayer Information				
2001 Professional Fees and Services	\$61,739	\$65,822	\$0	\$0
2004 Utilities	\$31,238	\$16,247	\$0	\$0
2009 Other Operating Expense	\$50,272	\$27,046	\$0	\$0
5000 Capital Expenditures	\$391,782	\$148,873	\$0	\$0
01-04-01 Tax Hearings				
2001 Professional Fees and Services	\$21,275	\$22,682	\$0	\$0
2004 Utilities	\$10,765	\$5,599	\$0	\$0
2009 Other Operating Expense	\$17,323	\$9,320	\$0	\$0
5000 Capital Expenditures	\$135,006	\$51,301	\$0	\$0

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	EST 2020	BUD 2021	BL 2022	BL 2023
PROJECT NUMBER / NAME				
GOAL / OBJ / STR				
5005 Acquisition of Information Resource Technologies				
2/2 Web Application Modernization and Optimization				
OBJECTS OF EXPENSE - CAPITAL				
02-01-01 Accounting/Reporting				
2001 Professional Fees and Services	\$95,362	\$101,668	\$0	\$0
2004 Utilities	\$48,250	\$25,096	\$0	\$0
2009 Other Operating Expense	\$77,650	\$41,774	\$0	\$0
5000 Capital Expenditures	\$605,145	\$229,949	\$0	\$0
02-02-01 Property Tax Program				
2001 Professional Fees and Services	\$34,457	\$36,736	\$0	\$0
2004 Utilities	\$17,434	\$9,068	\$0	\$0
2009 Other Operating Expense	\$28,057	\$15,094	\$0	\$0
5000 Capital Expenditures	\$218,657	\$83,087	\$0	\$0
02-03-01 Treasury Operations				
2001 Professional Fees and Services	\$19,273	\$20,547	\$0	\$0
2004 Utilities	\$9,751	\$5,072	\$0	\$0
2009 Other Operating Expense	\$15,693	\$8,443	\$0	\$0
5000 Capital Expenditures	\$122,300	\$46,473	\$0	\$0
03-01-01 Revenue and Tax Processing				
2001 Professional Fees and Services	\$140,081	\$149,344	\$0	\$0
2004 Utilities	\$70,877	\$36,864	\$0	\$0
2009 Other Operating Expense	\$114,063	\$61,364	\$0	\$0
5000 Capital Expenditures	\$888,923	\$337,781	\$0	\$0
CAPITAL TOTAL, OBJECTS OF EXPENSE, PROJECT 002	\$7,230,155	\$3,486,324	\$0	\$0

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	EST 2020	BUD 2021	BL 2022	BL 2023
PROJECT NUMBER / NAME				
GOAL / OBJ / STR				
5005 Acquisition of Information Resource Technologies				
2/2 Web Application Modernization and Optimization				
METHOD OF FINANCING - CAPITAL				
GENERAL REVENUE FUNDS				
01-01-01 Ongoing Audit Activities	\$2,738,059	\$1,320,271	\$0	\$0
01-02-01 Tax Laws Compliance	\$1,266,723	\$610,803	\$0	\$0
01-03-01 Taxpayer Information	\$535,031	\$257,988	\$0	\$0
01-04-01 Tax Hearings	\$184,369	\$88,902	\$0	\$0
02-01-01 Accounting/Reporting	\$826,407	\$398,487	\$0	\$0
02-02-01 Property Tax Program	\$298,605	\$143,985	\$0	\$0
02-03-01 Treasury Operations	\$167,017	\$80,535	\$0	\$0
03-01-01 Revenue and Tax Processing	\$1,213,944	\$585,353	\$0	\$0
CAPITAL TOTAL, GENERAL REVENUE FUND	\$7,230,155	\$3,486,324	\$0	\$0
TOTAL, METHOD OF FINANCE, PROJECT 002	\$7,230,155	\$3,486,324	\$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 2020	BUD 2021	BL 2022	BL 2023
PROJECT NUMBER / NAME				
GOAL / OBJ / STR				
5005 Acquisition of Information Resource Technologies				
3/3 Geographic Information System Solution				
OBJECTS OF EXPENSE – CAPITAL				
03-01-01 Revenue and Tax Processing				
2001 Professional Fees and Services	\$190,089	\$0	\$0	\$0
5000 Capital Expenditures	\$3,700,000	\$0	\$0	\$0
CAPITAL TOTAL, OBJECTS OF EXPENSE, PROJECT 003	\$3,890,089	\$0	\$0	\$0
METHOD OF FINANCING – CAPITAL				
GENERAL REVENUE FUNDS				
03-01-01 Revenue and Tax Processing	\$3,890,089	\$0	\$0	\$0
CAPITAL TOTAL, OTHER FUNDS	\$3,890,089	\$0	\$0	\$0
TOTAL, METHOD OF FINANCE, PROJECT 003	\$3,890,089	\$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 2020	BUD 2021	BL 2022	BL 2023
PROJECT NUMBER / NAME				
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	\$3,437,209	\$2,963,436	\$2,963,436	\$2,963,436
1002 Other Personnel Costs	\$109,400	\$72,708	\$72,708	\$72,708
2001 Professional Fees and Services	\$45,063,167	\$37,939,795	\$39,345,166	\$39,345,166
2009 Other Operating Expense	\$4,439,899	\$4,563,987	\$4,563,987	\$4,563,987
5000 Capital Expenditures	\$600,111	\$0	\$0	\$0
CAPITAL TOTAL, OBJECTS OF EXPENSE, PROJECT 004	\$53,649,786	\$45,539,926	\$46,945,297	\$46,945,297
METHOD OF FINANCING				
GENERAL REVENUE FUNDS - CAPITAL				
02-01-02 CAPPS				
General Revenue Fund	\$46,049,878	\$43,179,136	\$44,614,507	\$44,614,507
TOTAL, GENERAL REVENUE FUND	\$46,049,878	\$43,179,136	\$44,614,507	\$44,614,507
OTHER FUNDS - CAPITAL				
02-01-02 CAPPS				
Appropriated Receipts	\$5,198,518	\$0	\$0	\$0
Interagency Contract Receipts	\$2,401,390	\$2,360,790	\$2,330,790	\$2,330,790
TOTAL, OTHER FUNDS	\$7,599,908	\$2,360,790	\$2,330,790	\$2,330,790
TOTAL, METHOD OF FINANCE, PROJECT 004	\$53,649,786	\$45,539,926	\$46,945,297	\$46,945,297

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 2020	BUD 2021	BL 2022	BL 2023
PROJECT NUMBER / NAME				
GOAL / OBJ / STR				
METHOD OF FINANCING - CAPITAL				
General Revenue Funds	\$67,674,974	\$57,722,182	\$55,890,790	\$55,890,790
Other Funds	\$7,599,908	\$2,360,790	\$2,330,790	\$2,330,790
TOTAL, METHOD OF FINANCING - CAPITAL	<u>\$75,274,882</u>	<u>\$60,082,972</u>	<u>\$58,221,580</u>	<u>\$55,221,580</u>
METHOD OF FINANCING – INFORMATIONAL				
General Revenue Fund	\$0	\$0	\$0	\$0
Other Funds	\$0	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING - INFORMATIONAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
AGENCY TOTAL, ALL PROJECTS	<u>\$75,274,882</u>	<u>\$60,082,972</u>	<u>\$58,221,580</u>	<u>\$58,221,580</u>

HISTORICALLY UNDERUTILIZED BUSINESS (HUB) SUPPORTING SCHEDULE

Agency Code: 304

Agency Name: Comptroller of Public Accounts

Comparison to Statewide HUB Procurement Goals

A. Fiscal Year 2018-19 HUB Expenditure Information

Statewide HUB Goals	Procurement Category	HUB Expenditures FY 2018				Total Expenditures FY 2018		HUB Expenditures FY 2019				Total Expenditures FY 2019	
		% 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	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	N/A	N/A
32.9%	Special Trade Construction	32.7%	1.9%	(30.8%)	\$3,006	\$157,438	32.9%	0.0%	(32.9%)	\$0	\$147,005	\$147,005	\$147,005
23.7%	Professional Services	23.6%	0.0%	(23.6%)	\$0	\$58,305	23.7%	0.0%	(23.7%)	\$0	\$171,112	\$171,112	\$171,112
26.0%	Other Services	24.6%	26.5%	1.9%	\$18,584,905	\$70,193,030	26.0%	26.8%	0.8%	\$18,470,488	\$68,836,024	\$68,836,024	\$68,836,024
21.1%	Commodities	21.0%	10.1%	(10.9%)	\$1,510,360	\$15,005,581	21.1%	18.1%	(3.0%)	\$3,154,528	\$17,457,373	\$17,457,373	\$17,457,373
	Total Expenditures		23.5%		\$20,098,271	\$85,414,354		25.0%		\$21,625,016	\$86,611,514	\$86,611,514	\$86,611,514

B. Assessment of Fiscal Year 2018-19 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 2018. In fiscal 2019, 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 2018 or fiscal 2019 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 2018, a total of 1.9 percent was expended with HUBs. There were no HUB expenditures in fiscal 2019. In fiscal 2018 and fiscal 2019, there were also 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 2018, a total of 26.5 percent was expended with HUBs and a total of 26.8 percent was expended in fiscal 2019. Several contracts were awarded in the "Commodities" category to non-HUB prime contractors primarily for large information technology related systems and products. In fiscal 2018, a total of 10.1 percent was expended with HUBs and a total of 18.1 percent was expended in fiscal 2019.

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 vendors to promote their products and services to purchasing staff and agency end-users.
- Participated in Economic Opportunity Forums, provided one-on-one assistance to HUB vendors doing business with the Comptroller's office and encouraged vendors to seek Texas HUB Certification.
- 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.

FEDERAL FUNDS SUPPORTING SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts
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CFDA NUMBER / STRATEGY	EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
16.922.000 U.S. Department of Justice Equitable Sharing Program					
01-01-01 Maintain an ongoing program of audit and verification activities	\$5,054	\$0	\$0	\$0	\$0
TOTAL, ALL STRATEGIES	\$5,054	\$0	\$0	\$0	\$0
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
TOTAL, FEDERAL FUNDS	\$5,054	\$0	\$0	\$0	\$0
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
SUMMARY LISTING OF FEDERAL PROGRAM AMOUNTS					
16.922.000 U.S. Department of Justice Equitable Sharing Program	\$5,054	\$0	\$0	\$0	\$0
TOTAL, ALL STRATEGIES	\$5,054	\$0	\$0	\$0	\$0
TOTAL, FEDERAL FUNDS FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
TOTAL, FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0

ASSUMPTIONS AND METHODOLOGY

The funding above resulted from joint investigations between the agency's Criminal Investigations area and the U.S. Department of Justice. The program distributes an equitable share of forfeited property and proceeds to participating state and local law enforcement agencies that directly participate in an investigation or prosecution that results in a federal forfeiture.

POTENTIAL LOSS OF FEDERAL FUNDS

Agencies participating in joint investigations are instructed by the federal government that anticipated shared property should not be budgeted since: (1) the completion of the forfeiture is uncertain; and (2) the amount of the sharing that will ultimately be approved is also uncertain.

HOMELAND SECURITY FUNDING SCHEDULE – PART C – COVID-19 RELATED EXPENDITURES

Agency Code: 304

Agency Name: Comptroller of Public Accounts

	EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$0	\$356,482	\$285,185	\$0	\$0
1002 Other Personnel Costs	\$0	\$0	\$0	\$0	\$0
2001 Professional Fees and Services	\$0	\$2,536	\$0	\$0	\$0
2002 Fuels and Lubricants	\$0	\$0	\$0	\$0	\$0
2003 Consumable Supplies	\$0	\$29,303	\$3,200	\$0	\$0
2004 Utilities	\$0	\$102,104	\$11,216	\$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	\$0	\$24,336	\$0	\$0	\$0
5000 Capital Expenditures	\$0	\$101,967	\$0	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	\$0	\$616,728	\$299,601	\$0	\$0
METHOD OF FINANCING:					
0001 General Revenue Fund	\$0	\$616,728	\$299,601	\$0	\$0
TOTAL, METHOD OF FINANCING	\$0	\$616,728	\$299,601	\$0	\$0
FULL TIME EQUIVALENT POSITIONS	0.0	0.0	0.0	0.0	0.0

No funds were passed through to local entities.

No funds were passed through to other state agencies or institutions of higher education.

USE OF HOMELAND SECURITY FUNDS:

No Homeland Security funds have been received. To ensure the health and safety of agency employees, expanded teleworking was implemented on March 16, 2020. Most of expenditures are related to enhancing the agency's network capability and purchasing supplies to clean equipment and other surfaces. The expenditures reflected in "1001 – Salaries and Wages are for payments related to the Families First Coronavirus Response Act.

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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$15,479,454	\$15,595,222	\$15,613,789	\$15,613,789	\$15,613,789
1002 Other Personnel Costs	\$631,339	\$555,588	\$572,420	\$572,420	\$572,420
2001 Professional Fees and Services	\$3,416,750	\$5,418,176	\$5,235,967	\$6,640,224	\$6,640,224
2002 Fuels and Lubricants	\$4,083	\$2,087	\$1,136	\$1,136	\$1,136
2003 Consumable Supplies	\$307,439	\$335,341	\$336,641	\$336,641	\$336,641
2004 Utilities	\$878,602	\$1,200,215	\$1,213,452	\$1,213,452	\$1,213,452
2005 Travel	\$48,593	\$27,712	\$38,656	\$38,656	\$38,656
2006 Rent – Building	\$189,200	\$189,649	\$189,896	\$189,896	\$189,896
2007 Rent – Machine and Other	\$3,541,588	\$3,231,580	\$3,322,964	\$3,322,964	\$3,322,964
2009 Other Operating Expense	\$6,323,793	\$5,991,747	\$6,152,109	\$6,152,109	\$6,152,109
5000 Capital Expenditures	\$1,028,868	\$2,091,698	\$761,869	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	\$31,849,709	\$34,639,015	\$33,438,899	\$34,081,287	\$34,081,287
METHOD OF FINANCING:					
0001 General Revenue Fund	\$31,823,832	\$34,614,575	\$33,414,459	\$34,056,847	\$34,056,847
0666 Appropriated Receipts	\$25,877	\$24,440	\$24,440	\$24,440	\$24,440
TOTAL, METHOD OF FINANCING	\$31,849,709	\$34,639,015	\$33,438,899	\$34,081,287	\$34,081,287
FULL TIME EQUIVALENT POSITIONS	188.8	191.2	195.6	195.6	195.6

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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$7,161,343	\$7,214,901	\$7,223,490	\$7,223,490	\$7,223,490
1002 Other Personnel Costs	\$292,079	\$257,035	\$264,822	\$264,822	\$264,822
2001 Professional Fees and Services	\$1,580,709	\$2,506,640	\$2,422,343	\$3,072,002	\$3,072,002
2002 Fuels and Lubricants	\$1,889	\$965	\$526	\$526	\$526
2003 Consumable Supplies	\$142,232	\$155,140	\$155,742	\$155,742	\$155,742
2004 Utilities	\$406,472	\$555,262	\$561,386	\$561,386	\$561,386
2005 Travel	\$22,481	\$12,820	\$17,884	\$17,884	\$17,884
2006 Rent – Building	\$87,531	\$87,738	\$87,852	\$87,852	\$87,852
2007 Rent – Machine and Other	\$1,638,464	\$1,495,043	\$1,537,321	\$1,537,321	\$1,537,321
2009 Other Operating Expense	\$2,925,610	\$2,771,994	\$2,846,183	\$2,846,183	\$2,846,183
5000 Capital Expenditures	\$475,991	\$967,693	\$352,467	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	\$14,734,801	\$16,025,231	\$15,470,016	\$15,767,208	\$15,767,208
METHOD OF FINANCING:					
0001 General Revenue Fund	\$14,722,829	\$16,013,925	\$15,458,710	\$15,755,902	\$15,755,902
0666 Appropriated Receipts	\$11,972	\$11,306	\$11,306	\$11,306	\$11,306
TOTAL, METHOD OF FINANCING	\$14,734,801	\$16,025,231	\$15,470,016	\$15,767,208	\$15,767,208
FULL TIME EQUIVALENT POSITIONS	87.4	88.4	90.5	90.5	90.5

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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$3,024,768	\$3,047,389	\$3,051,018	\$3,051,018	\$3,051,018
1002 Other Personnel Costs	\$123,367	\$108,565	\$111,854	\$111,854	\$111,854
2001 Professional Fees and Services	\$667,651	\$1,058,741	\$1,023,136	\$1,297,535	\$1,297,535
2002 Fuels and Lubricants	\$798	\$408	\$222	\$222	\$222
2003 Consumable Supplies	\$60,075	\$65,528	\$65,781	\$65,781	\$65,781
2004 Utilities	\$171,684	\$234,529	\$237,115	\$237,115	\$237,115
2005 Travel	\$9,495	\$5,415	\$7,554	\$7,554	\$7,554
2006 Rent – Building	\$36,971	\$37,058	\$37,107	\$37,107	\$37,107
2007 Rent – Machine and Other	\$692,045	\$631,468	\$649,325	\$649,325	\$649,325
2009 Other Operating Expense	\$1,235,703	\$1,170,819	\$1,202,155	\$1,202,155	\$1,202,155
5000 Capital Expenditures	\$201,046	\$408,729	\$148,873	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	\$6,223,603	\$6,768,649	\$6,534,140	\$6,659,666	\$6,659,666
METHOD OF FINANCING:					
0001 General Revenue Fund	\$6,218,546	\$6,763,873	\$6,529,364	\$6,654,890	\$6,654,890
0666 Appropriated Receipts	\$5,057	\$4,776	\$4,776	\$4,776	\$4,776
TOTAL, METHOD OF FINANCING	\$6,223,603	\$6,768,649	\$6,534,140	\$6,659,666	\$6,659,666
FULL TIME EQUIVALENT POSITIONS	36.9	37.4	38.3	38.3	38.3

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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$1,042,319	\$1,050,114	\$1,051,364	\$1,051,364	\$1,051,364
1002 Other Personnel Costs	\$42,512	\$37,411	\$38,544	\$38,544	\$38,544
2001 Professional Fees and Services	\$230,069	\$364,836	\$352,567	\$447,123	\$447,123
2002 Fuels and Lubricants	\$275	\$141	\$76	\$76	\$76
2003 Consumable Supplies	\$20,702	\$22,580	\$22,668	\$22,668	\$22,668
2004 Utilities	\$59,161	\$80,817	\$81,709	\$81,709	\$81,709
2005 Travel	\$3,272	\$1,866	\$2,603	\$2,603	\$2,603
2006 Rent – Building	\$12,740	\$12,770	\$12,787	\$12,787	\$12,787
2007 Rent – Machine and Other	\$238,475	\$217,601	\$223,754	\$223,754	\$223,754
2009 Other Operating Expense	\$425,817	\$403,458	\$414,256	\$414,256	\$414,256
5000 Capital Expenditures	\$69,280	\$140,846	\$51,301	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	\$2,144,622	\$2,332,440	\$2,251,629	\$2,294,884	\$2,294,884
METHOD OF FINANCING:					
0001 General Revenue Fund	\$2,141,631	\$2,330,329	\$2,249,518	\$2,292,773	\$2,292,773
0666 Appropriated Receipts	\$2,991	\$2,111	\$2,111	\$2,111	\$2,111
TOTAL, METHOD OF FINANCING	\$2,144,622	\$2,332,440	\$2,251,629	\$2,294,884	\$2,294,884
FULL TIME EQUIVALENT POSITIONS	12.7	12.9	13.2	13.2	13.2

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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$4,672,040	\$4,706,981	\$4,712,585	\$4,712,585	\$4,712,585
1002 Other Personnel Costs	\$190,552	\$167,689	\$172,769	\$172,769	\$172,769
2001 Professional Fees and Services	\$1,031,250	\$1,635,325	\$1,580,330	\$2,004,166	\$2,004,166
2002 Fuels and Lubricants	\$1,232	\$630	\$343	\$343	\$343
2003 Consumable Supplies	\$92,792	\$101,213	\$101,606	\$101,606	\$101,606
2004 Utilities	\$265,181	\$362,252	\$366,247	\$366,247	\$366,247
2005 Travel	\$14,666	\$8,364	\$11,667	\$11,667	\$11,667
2006 Rent – Building	\$57,105	\$57,240	\$57,315	\$57,315	\$57,315
2007 Rent – Machine and Other	\$1,068,929	\$975,362	\$1,002,944	\$1,002,944	\$1,002,944
2009 Other Operating Expense	\$1,908,660	\$1,808,441	\$1,856,842	\$1,856,842	\$1,856,842
5000 Capital Expenditures	\$310,535	\$631,321	\$229,949	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	\$9,612,942	\$10,454,818	\$10,092,597	\$10,286,484	\$10,286,484
METHOD OF FINANCING:					
0001 General Revenue Fund	\$9,603,632	\$10,447,442	\$10,085,221	\$10,279,108	\$10,279,108
0666 Appropriated Receipts	\$9,310	\$7,376	\$7,376	\$7,376	\$7,376
TOTAL, METHOD OF FINANCING	\$9,612,942	\$10,454,818	\$10,092,597	\$10,286,484	\$10,286,484
FULL TIME EQUIVALENT POSITIONS	56.9	57.7	59.0	59.0	59.0

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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$1,688,148	\$1,700,773	\$1,702,798	\$1,702,798	\$1,702,798
1002 Other Personnel Costs	\$68,852	\$60,591	\$62,427	\$62,427	\$62,427
2001 Professional Fees and Services	\$372,622	\$590,892	\$571,020	\$724,165	\$724,165
2002 Fuels and Lubricants	\$445	\$228	\$124	\$124	\$124
2003 Consumable Supplies	\$33,529	\$36,571	\$36,713	\$36,713	\$36,713
2004 Utilities	\$95,818	\$130,892	\$132,336	\$132,336	\$132,336
2005 Travel	\$5,299	\$3,022	\$4,216	\$4,216	\$4,216
2006 Rent – Building	\$20,634	\$20,683	\$20,709	\$20,709	\$20,709
2007 Rent – Machine and Other	\$386,236	\$352,428	\$362,393	\$362,393	\$362,393
2009 Other Operating Expense	\$689,656	\$653,444	\$670,933	\$670,933	\$670,933
5000 Capital Expenditures	\$112,206	\$228,115	\$83,087	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	\$3,473,445	\$3,777,639	\$3,646,756	\$3,716,814	\$3,716,814
METHOD OF FINANCING:					
0001 General Revenue Fund	\$3,470,623	\$3,774,974	\$3,644,091	\$3,714,149	\$3,714,149
0666 Appropriated Receipts	\$2,822	\$2,665	\$2,665	\$2,665	\$2,665
TOTAL, METHOD OF FINANCING	\$3,473,445	\$3,777,639	\$3,646,756	\$3,716,814	\$3,716,814
FULL TIME EQUIVALENT POSITIONS	20.6	20.8	21.3	21.3	21.3

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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$944,218	\$951,280	\$952,412	\$952,412	\$952,412
1002 Other Personnel Costs	\$38,510	\$33,890	\$34,916	\$34,916	\$34,916
2001 Professional Fees and Services	\$208,416	\$330,499	\$319,384	\$405,041	\$405,041
2002 Fuels and Lubricants	\$249	\$127	\$69	\$69	\$69
2003 Consumable Supplies	\$18,753	\$20,455	\$20,534	\$20,534	\$20,534
2004 Utilities	\$53,593	\$73,211	\$74,018	\$74,018	\$74,018
2005 Travel	\$2,964	\$1,690	\$2,358	\$2,358	\$2,358
2006 Rent – Building	\$11,541	\$11,568	\$11,583	\$11,583	\$11,583
2007 Rent – Machine and Other	\$216,030	\$197,120	\$202,695	\$202,695	\$202,695
2009 Other Operating Expense	\$385,740	\$365,485	\$375,267	\$375,267	\$375,267
5000 Capital Expenditures	\$62,759	\$127,590	\$46,473	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	\$1,942,773	\$2,112,915	\$2,039,709	\$2,078,893	\$2,078,893
METHOD OF FINANCING:					
0001 General Revenue Fund	\$1,938,800	\$2,101,424	\$2,028,218	\$2,067,402	\$2,067,402
0666 Appropriated Receipts	\$3,973	\$11,491	\$11,491	\$11,491	\$11,491
TOTAL, METHOD OF FINANCING	\$1,942,773	\$2,112,915	\$2,039,709	\$2,078,893	\$2,078,893
FULL TIME EQUIVALENT POSITIONS	11.5	11.7	11.9	11.9	11.9

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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$681,528	\$509,684	\$519,286	\$519,286	\$519,286
1002 Other Personnel Costs	\$16,365	\$86,210	\$43,967	\$43,967	\$43,967
2001 Professional Fees and Services	\$0	\$0	\$0	\$0	\$0
2002 Fuels and Lubricants	\$0	\$0	\$0	\$0	\$0
2003 Consumable Supplies	\$2,321	\$150	\$150	\$150	\$150
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	\$4,515	\$4,515	\$4,515	\$4,515	\$4,515
2009 Other Operating Expense	\$8,923	\$5,144	\$5,412	\$5,412	\$5,412
5000 Capital Expenditures	\$0	\$0	\$0	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	\$713,652	\$605,703	\$573,330	\$573,330	\$573,330
METHOD OF FINANCING:					
0001 General Revenue Fund	\$456,737	\$302,852	\$280,932	\$280,932	\$280,932
0666 Appropriated Receipts	\$157,003	\$218,053	\$206,398	\$206,398	\$206,398
0777 Interagency Contract Receipts	\$99,912	\$84,798	\$86,000	\$86,000	\$86,000
TOTAL, METHOD OF FINANCING	\$713,652	\$605,703	\$573,330	\$573,330	\$573,330
FULL TIME EQUIVALENT POSITIONS	6.8	5.5	7.3	7.3	7.3

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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$6,862,953	\$6,914,280	\$6,922,511	\$6,922,511	\$6,922,511
1002 Other Personnel Costs	\$279,910	\$246,325	\$253,787	\$253,787	\$253,787
2001 Professional Fees and Services	\$1,514,846	\$2,402,196	\$2,321,412	\$2,944,002	\$2,944,002
2002 Fuels and Lubricants	\$1,810	\$925	\$504	\$504	\$504
2003 Consumable Supplies	\$136,306	\$148,676	\$149,253	\$149,253	\$149,253
2004 Utilities	\$389,536	\$532,126	\$537,995	\$537,995	\$537,995
2005 Travel	\$21,544	\$12,286	\$17,139	\$17,139	\$17,139
2006 Rent – Building	\$83,884	\$84,083	\$84,192	\$84,192	\$84,192
2007 Rent – Machine and Other	\$1,570,195	\$1,432,750	\$1,473,265	\$1,473,265	\$1,473,265
2009 Other Operating Expense	\$2,803,710	\$2,656,494	\$2,727,592	\$2,727,592	\$2,727,592
5000 Capital Expenditures	\$456,158	\$927,373	\$337,781	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	\$14,120,852	\$15,357,514	\$14,825,431	\$15,110,240	\$15,110,240
METHOD OF FINANCING:					
0001 General Revenue Fund	\$14,109,379	\$15,346,679	\$14,814,596	\$15,099,405	\$15,099,405
0666 Appropriated Receipts	\$11,473	\$10,835	\$10,835	\$10,835	\$10,835
TOTAL, METHOD OF FINANCING	\$14,120,852	\$15,357,514	\$14,825,431	\$15,110,240	\$15,110,240
FULL TIME EQUIVALENT POSITIONS	83.7	84.8	86.7	86.7	86.7

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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
GRAND TOTALS						
OBJECTS OF EXPENSE:						
1001	Salaries and Wages	\$41,556,771	\$41,690,624	\$41,749,253	\$41,749,253	\$41,749,253
1002	Other Personnel Costs	\$1,683,486	\$1,553,304	\$1,555,506	\$1,555,506	\$1,555,506
2001	Professional Fees and Services	\$9,022,313	\$14,307,305	\$13,826,159	\$17,534,258	\$17,534,258
2002	Fuels and Lubricants	\$10,781	\$5,511	\$3,000	\$3,000	\$3,000
2003	Consumable Supplies	\$814,149	\$885,654	\$889,088	\$889,088	\$889,088
2004	Utilities	\$2,320,047	\$3,169,304	\$3,204,258	\$3,204,258	\$3,204,258
2005	Travel	\$128,314	\$73,175	\$102,077	\$102,077	\$102,077
2006	Rent – Building	\$499,606	\$500,789	\$501,441	\$501,441	\$501,441
2007	Rent – Machine and Other	\$9,356,477	\$8,537,867	\$8,779,176	\$8,779,176	\$8,779,176
2009	Other Operating Expense	\$16,707,612	\$15,827,026	\$16,250,749	\$16,250,749	\$16,250,749
5000	Capital Expenditures	\$2,716,843	\$5,523,365	\$2,011,800	\$0	\$0
AGENCY TOTAL		\$84,816,399	\$92,073,924	\$88,872,507	\$90,568,806	\$90,568,806
METHOD OF FINANCING:						
0001	General Revenue Fund	\$84,486,009	\$91,696,073	\$88,505,109	\$90,201,408	\$90,201,408
0666	Appropriated Receipts	\$230,478	\$293,053	\$281,398	\$281,398	\$281,398
0777	Interagency Contracts	\$99,912	\$84,798	\$86,000	\$86,000	\$86,000
TOTAL, METHOD OF FINANCING		\$84,816,399	\$92,073,924	\$88,872,507	\$90,568,806	\$90,568,806
FULL TIME EQUIVALENT POSITIONS		505.3	510.4	523.8	523.8	523.8

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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
	2020-21	2022-23	2020-21	2022-23	2020-21	2022 -23	2020-21	2022-23	2020-21	2022-23	2022-23
Goal 1: Comptroller of Public Accounts – Fiscal Programs											
1-1-1 Misc. Claims	\$34,856,037	\$24,700,000	\$53,989	\$0	\$24,711	\$0	\$5,317,789	\$0	\$40,252,526	\$24,700,000	\$1,300,000
1-1-2 Beverage Tax	\$458,621,250	\$458,621,250	\$0	\$0	\$0	\$0	\$0	\$0	\$458,621,250	\$458,621,250	\$24,642,750
1-1-3 Judgments	\$1,425,000	\$1,425,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,425,000	\$1,425,000	\$75,000
1-1-4 County Taxes	\$19,357,057	\$19,357,057	\$0	\$0	\$0	\$0	\$0	\$0	\$19,357,057	\$19,357,057	\$787,385
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	\$548,481,783	\$548,481,783	\$0	\$0	\$0	\$0	\$0	\$0	\$548,481,783	\$548,481,783	\$27,500,000
1-1-7 Law Enforcement	\$0	\$0	\$11,400,000	\$11,400,000	\$0	\$0	\$0	\$0	\$11,400,000	\$11,400,000	\$600,000
1-1-8 Advanced Tax	\$13,246,465	\$13,246,465	\$0	\$0	\$0	\$0	\$0	\$0	\$13,246,465	\$13,246,465	\$697,183
1-1-9 CVC Claims	\$0	\$0	\$387,505	\$387,505	\$0	\$0	\$0	\$0	\$387,505	\$387,505	\$0
1-1-10 Weight / Axle	\$34,312,470	\$34,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$34,312,470	\$34,000,000	\$0
1-1-11 Habitat Fund	\$4,750,000	\$4,750,000	\$0	\$0	\$0	\$0	\$0	\$0	\$4,750,000	\$4,750,000	\$250,000
1-1-13 Veteran Assist	\$19,000,000	\$19,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$19,000,000	\$19,000,000	\$1,000,000
1-1-14 Bullion	\$332,500	\$332,500	\$0	\$0	\$0	\$0	\$0	\$0	\$332,500	\$332,500	\$17,500
TOTAL, GOAL 01	\$1,134,382,562	\$1,123,914,055	\$11,841,494	\$11,787,505	\$24,711	\$0	\$19,917,789	\$14,600,000	\$1,166,166,556	\$1,150,301,560	\$56,869,818
Goal 2: Comptroller of Public Accounts – Fiscal Programs											
2-1-1 Energy Office	\$794,669	\$794,669	\$1,354,705	\$1,119,324	\$1,616,764	\$1,302,676	\$0	\$0	\$3,766,138	\$3,216,669	\$41,825
2-1-2 Oil Overcharge	\$0	\$0	\$42,471,943	\$31,280,618	\$0	\$0	\$0	\$0	\$42,471,943	\$31,280,618	\$0
2-1-3 Federal Funds	\$0	\$0	\$0	\$0	\$18,602,227	\$26,338,179	\$0	\$0	\$18,602,227	\$26,338,179	\$0
TOTAL, GOAL 02	\$794,669	\$794,669	\$43,826,648	\$32,399,942	\$20,218,991	\$27,640,855	\$0	\$0	\$64,840,308	\$60,835,466	\$41,825
TOTAL, AGENCY	\$1,135,177,231	\$1,124,708,724	\$55,668,142	\$44,187,447	\$20,243,702	\$27,640,855	\$19,917,789	\$14,600,000	\$1,231,006,864	\$1,211,137,026	\$56,911,643
TOTAL, FTES									15.0	15.0	0.0

SUMMARY OF BASE REQUEST BY STRATEGY – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts					
CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2019	EST 2020	BUD 2021	REQ 2022	REQ 2023
01 Comptroller of Public Accounts – Fiscal Programs						
01 Comptroller of Public Accounts – Fiscal Programs						
	01 Miscellaneous Claims	\$10,314,069	\$28,552,526	\$11,700,000	\$12,350,000	\$12,350,000
	02 Reimburse – Beverage Tax	\$232,261,447	\$230,000,000	\$228,621,250	\$229,310,625	\$229,310,625
	03 Judgments and Settlements	\$123,805	\$1,425,000	\$0	\$1,425,000	\$0
	04 County Taxes – University Lands	\$6,745,104	\$11,680,238	\$7,676,819	\$9,678,528	\$9,678,529
	05 Lateral Road Fund Districts	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000
	06 Unclaimed Property	\$321,320,736	\$300,981,783	\$247,500,000	\$274,240,891	\$274,240,892
	07 Law Enforcement Education Funds	\$6,000,000	\$6,000,000	\$5,400,000	\$5,700,000	\$5,700,000
	08 Advanced Tax Compliance	\$6,812,601	\$6,623,233	\$6,623,232	\$6,623,233	\$6,623,232
	09 Subsequent CVC Claims	\$256,005	\$387,505	\$0	\$387,505	\$0
	10 Gross Weight/Axle Fee Distribution	\$19,459,445	\$19,012,470	\$15,300,000	\$17,000,000	\$17,000,000
	11 Habitat Protection Fund	\$0	\$4,750,000	\$0	\$4,750,000	\$0
	12 Texas Guaranteed Tuition Plan	\$210,981,159	\$0	\$0	\$0	\$0
	13 Disabled Veteran Assistance Payments	\$3,250,000	\$8,500,000	\$10,500,000	\$8,500,000	\$10,500,000
	14 Texas Bullion Depository	\$0	\$0	\$332,500	\$332,500	\$0
TOTAL, GOAL 01		\$824,824,371	\$625,212,755	\$540,953,801	\$577,598,282	\$572,703,278

SUMMARY OF BASE REQUEST BY STRATEGY – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2019	EST 2020	BUD 2021	REQ 2022	REQ 2023
02 Develop and administer programs that promote energy efficiency						
01 Maintain \$150 million balance in LoanSTAR Program						
01	Energy Office	\$2,203,551	\$1,779,965	\$1,986,173	\$1,599,460	\$1,617,209
02	Oil Overcharge Settlement Funds	\$10,855,247	\$29,235,314	\$13,236,629	\$15,413,097	\$15,867,521
03	Federal Funds	\$24,286,445	\$6,221,054	\$12,381,173	\$13,433,765	\$12,904,414
TOTAL, GOAL 02		<u>\$37,345,243</u>	<u>\$37,236,333</u>	<u>\$27,603,975</u>	<u>\$30,446,322</u>	<u>\$30,389,144</u>
TOTAL, AGENCY STRATEGY REQUEST		<u>\$862,169,614</u>	<u>\$662,449,088</u>	<u>\$568,557,776</u>	<u>\$608,044,604</u>	<u>\$603,092,422</u>
TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST		\$0	\$0	\$0	\$0	\$0
GRAND TOTAL, AGENCY REQUEST		<u>\$862,169,614</u>	<u>\$662,449,088</u>	<u>\$568,557,776</u>	<u>\$608,044,604</u>	<u>\$603,092,422</u>
METHOD OF FINANCING:						
GENERAL REVENUE:						
0001	General Revenue Fund	\$600,611,495	\$606,526,096	\$528,651,135	\$564,608,112	\$560,100,612
SUBTOTAL, GENERAL REVENUE		<u>\$600,611,495</u>	<u>\$606,526,096</u>	<u>\$528,651,135</u>	<u>\$564,608,112</u>	<u>\$560,100,612</u>
GENERAL REVENUE – DEDICATED FUNDS:						
0009	GR Dedicated – Game, Fish and Water Safety Account	\$2,192	\$12,086	\$0	\$0	\$0
0019	GR Dedicated – Vital Statistics Account	\$15	\$0	\$0	\$0	\$0
0064	GR Dedicated – State Parks Account	\$2,432	\$360	\$0	\$0	\$0
0116	GR Dedicated – Law Enforcement Officer Standards and Education Account	\$6,000,000	\$6,000,797	\$5,400,000	\$5,700,000	\$5,700,000
0151	GR Dedicated – Clean Air Account	\$2,205	\$0	\$0	\$0	\$0
0153	GR Dedicated – Water Resource Management Account	\$0	\$7,643	\$0	\$0	\$0
0468	GR Dedicated – Occupational Licensing	\$239	\$0	\$0	\$0	\$0
0469	GR Dedicated – Compensation to Victims of Crime Account	\$14,210	\$1,200	\$0	\$0	\$0
0494	GR Dedicated – Compensation to Victims of Crime Auxiliary Account	\$256,005	\$387,505	\$0	\$387,505	\$0
0524	GR Dedicated – Public Health Services Fee Account	\$21,755	\$0	\$0	\$0	\$0
0550	GR Dedicated – Hazardous and Solid Waste Remediation Fee Account	\$0	\$152	\$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 2019	EST 2020	BUD 2021	REQ 2022	REQ 2023
GENERAL REVENUE – DEDICATED FUNDS:						
0570	GR Dedicated – Surplus Property Trust Account	\$2,450	\$0	\$0	\$0	\$0
5005	GR Dedicated – Oil Overcharge Account	\$11,414,909	\$30,030,357	\$13,796,291	\$15,972,759	\$16,427,183
5025	GR Dedicated – Lottery Account	\$0	\$1,502	\$0	\$0	\$0
5101	GR Dedicated – Subsequent Injury Fund	\$0	\$2,167	\$0	\$0	\$0
5111	GR Dedicated – Trauma Facility and EMS Account	\$0	\$28,082	\$0	\$0	\$0
SUBTOTAL, GENERAL REVENUE – DEDICATED		\$17,716,412	\$36,471,851	\$19,196,291	\$22,060,264	\$22,127,183
FEDERAL FUNDS:						
0148	Federal Health, Education, and Welfare Fund	\$800	\$0	\$0	\$0	\$0
0221	Civil Defense and Disaster Fund	\$0	\$24,586	\$0	\$0	\$0
0555	Federal Funds	\$25,512,087	\$6,808,641	\$13,410,350	\$14,076,228	\$13,564,627
5026	Workforce Commission Federal Account	\$2,364	\$125	\$0	\$0	\$0
SUBTOTAL, FEDERAL FUNDS		\$25,515,251	\$6,833,352	\$13,410,350	\$14,076,228	\$13,564,627
OTHER FUNDS:						
0006	State Highway Fund	\$40,469	\$5,313,687	\$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
0374	Veterans Home Administration Fund	\$2,927	\$3,200	\$0	\$0	\$0
0599	Economic Stabilization Fund	\$210,981,159	\$0	\$0	\$0	\$0
0936	Unemployment Compensation Clearance Account	\$461	\$902	\$0	\$0	\$0
0955	S.E.R.S. Trust Account	\$1,100	\$0	\$0	\$0	\$0
1012	Office Consumer Credit Commission	\$340	\$0	\$0	\$0	\$0
SUBTOTAL, OTHER FUNDS		\$218,326,456	\$12,617,789	\$7,300,000	\$7,300,000	\$7,300,000
TOTAL, METHOD OF FINANCING		\$862,169,614	\$662,449,088	\$568,557,776	\$608,044,604	\$603,092,422

* 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 2019	EST 2020	BUD 2021	REQ 2022	REQ 2023
GENERAL REVENUE:						
0001 General Revenue Fund						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2018-19 GAA)	\$575,396,662	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2020-21 GAA)	\$0	\$574,264,575	\$585,618,275	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$564,608,112	\$560,100,612
RIDER APPROPRIATION						
	Rider # 21, Texas Bullion Depository (2020-21 GAA)	\$0	\$350,000	\$0	\$0	\$0
SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS						
	House Bill 4071, Eighty-sixth Legislature, Regular Session, 2019	\$0	\$10,156,037	\$0	\$0	\$0
LAPSED APPROPRIATIONS						
	Strategy A.1.4. County Taxes – University Lands (2018-19 GAA)	(\$1,062,487)	\$0	\$0	\$0	\$0
	Strategy A.1.1. Miscellaneous Claims (2018-19 GAA)	(\$2,779,890)	\$0	\$0	\$0	\$0
	Strategy A.1.2. Reimbursement – Beverage Tax (2020-21 GAA)	\$0	(\$9,591,000)	\$0	\$0	\$0
	Strategy A.1.8. Advanced Tax Compliance (2018-19 GAA)	(\$159,223)	\$0	\$0	\$0	\$0
UNEXPENDED BALANCES AUTHORITY						
	Strategy A.1.3. Judgments and Settlements (2018-19 GAA)	\$123,805	\$0	\$0	\$0	\$0
	Rider # 21, Texas Bullion Depository (2020-21 GAA)	\$0	(\$350,000)	\$350,000	\$0	\$0
BASE ADJUSTMENT						
	Strategy A.1.2. Reimbursement – Beverage Tax (2018-19 GAA)	\$5,312,447	\$0	\$0	\$0	\$0
	Strategy A.1.4. County Taxes – University Lands (2020-21 GAA)	\$0	\$4,396,734	\$0	\$0	\$0
	Strategy A.1.6. Unclaimed Property (2018-19 GAA)	\$21,320,736	\$0	\$0	\$0	\$0
	Strategy A.1.6. Unclaimed Property (2020-21 GAA)	\$0	\$25,981,783	\$0	\$0	\$0
	Strategy A.1.10. Gross Weight/Axle Fee Distribution (2018-19 GAA)	\$2,459,445	\$0	\$0	\$0	\$0
	Strategy A.1.10. Gross Weight/Axle Fee Distribution (2020-21 GAA)	\$0	\$2,012,470	\$0	\$0	\$0
	Five Percent Reduction Plan (2020-21)	\$0	(\$694,503)	(\$57,317,140)	\$0	\$0
TOTAL, General Revenue Fund		\$600,611,495	\$606,526,096	\$528,651,135	\$564,608,112	\$560,100,612

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS

Agency Code: 902		Agency Name: Comptroller of Public Accounts				
CODE	METHOD OF FINANCE	EXP 2019	EST 2020	BUD 2021	REQ 2022	REQ 2023
GENERAL REVENUE FUND – DEDICATED:						
0009 GR Dedicated – Game, Fish and Water Safety Account, No. 0009						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$2,192	\$0	\$0	\$0	\$0
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2020-21 GAA)	\$0	\$12,086	\$0	\$0	\$0
TOTAL, GR Dedicated – Game, Fish and Water Safety Account, No. 0009		\$2,192	\$12,086	\$0	\$0	\$0
0019 GR Dedicated – Vital Statistics Account, No. 0019						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$15	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – Vital Statistics Account, No. 0019		\$15	\$0	\$0	\$0	\$0
0064 GR Dedicated – State Parks Account, No. 0064						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$2,432	\$0	\$0	\$0	\$0
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2020-21 GAA)	\$0	\$360	\$0	\$0	\$0
TOTAL, GR Dedicated – State Parks Account, No. 0064		\$2,432	\$360	\$0	\$0	\$0
0116 GR Dedicated – Law Enforcement Officer Standards/Education Account, No. 0116						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2018-19 GAA)	\$6,000,000	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2020-21 GAA)	\$0	\$6,000,000	\$6,000,000	\$	\$
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$5,700,000	\$5,700,000
SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS						
	House Bill 4071, Eighty-sixth Legislature, Regular Session, 2019	\$0	\$797	0	0	0
BASE ADJUSTMENT						
	Five Percent Reduction Plan (2020-21)	\$0	\$0	(\$600,000)	\$0	\$0
TOTAL, GR Dedicated – Law Enforcement Officer Standards/Education Account, No. 0116		\$6,000,000	\$6,000,797	\$5,400,000	\$5,700,000	\$5,700,000

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS

Agency Code: 902		Agency Name: Comptroller of Public Accounts				
CODE	METHOD OF FINANCE	EXP 2019	EST 2020	BUD 2021	REQ 2022	REQ 2023
GENERAL REVENUE FUND – DEDICATED:						
0151 GR Dedicated – Clean Air Account, No. 0151						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$2,205	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – Clean Air Account, No. 0151		\$2,205	\$0	\$0	\$0	\$0
0153 GR Dedicated – Water Resource Management Account, No. 0153						
SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS						
	House Bill 4071, Eighty-sixth Legislature, Regular Session, 2019	\$0	\$7,643	\$0	\$0	\$0
TOTAL, GR Dedicated – Water Resource Management Account, No. 0153		\$0	\$7,643	\$0	\$0	\$0
0468 GR Dedicated – TCEQ Occupational Licensing Account, No. 0468						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$239	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – TCEQ Occupational Licensing Account, No. 0468		\$239	\$0	\$0	\$0	\$0
0469 GR Dedicated – Compensation to Victims of Crime Account, No. 0469						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$14,210	\$0	\$0	\$0	\$0
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2020-21 GAA)	\$0	\$1,200	\$0	\$0	\$0
TOTAL, GR Dedicated – Compensation to Victims of Crime Account, No. 0469		\$14,210	\$1,200	\$0	\$0	\$0
0494 GR Dedicated – Compensation to Victims of Crime Auxiliary Fund No. 0494						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2020-21 GAA)	\$0	\$50,000	\$0	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$387,505	\$0
RIDER APPROPRIATION						
	Rider # 2, Appropriation from the Compensation to Victims of Crime Auxiliary Fund (2018-19)	\$212,913	\$0	\$0	\$0	\$0
	Rider # 2, Appropriation from the Compensation to Victims of Crime Auxiliary Fund (2020-21)	\$0	\$337,505	\$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 2019	EST 2020	BUD 2021	REQ 2022	REQ 2023
UNEXPENDED BALANCES AUTHORITY						
	Rider # 2, Appropriation from the Compensation to Victims of Crime Auxiliary Fund (2018-19 GAA)	\$43,092	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – Compensation to Victims of Crime Auxiliary Fund, No. 0494		\$256,005	\$387,505	\$0	\$387,505	\$0
0524 GR Dedicated – Public Health Services Fee Account, No. 0524						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$21,755	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – Public Health Services Fee Account, No. 0524		\$21,755	\$0	\$0	\$0	\$0
0550 GR Dedicated – Hazardous and Solid Waste Remediation Fee Account, No. 0550						
SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS						
	House Bill 4071, Eighty-sixth Legislature, Regular Session, 2019	\$0	\$152	\$0	\$0	\$0
TOTAL, GR Dedicated – Hazardous/Solid Waste Remediation Fee Account, No. 0550		\$0	\$152	\$0	\$0	\$0
0570 GR Dedicated – Federal Surplus Property Service Charge Fund Account , No. 0570						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$2,450	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – Federal Surplus Property Service Charge Fund Account , No. 0570		\$2,450	\$0	\$0	\$0	\$0

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS

Agency Code: 902		Agency Name: Comptroller of Public Accounts				
CODE	METHOD OF FINANCE	EXP 2019	EST 2020	BUD 2021	REQ 2022	REQ 2023
GENERAL REVENUE FUND – DEDICATED:						
5005 GR Dedicated – Oil Overcharge Account, No. 5005						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2018-19 GAA)	\$10,797,216	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2020-21 GAA)	\$0	\$13,796,291	\$13,796,291	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$15,972,759	\$16,427,183
BASE ADJUSTMENT						
	Rider # 9, Oil Overcharge Settlement Funds (2018-19 GAA)	\$617,693	\$0	\$0	\$0	\$0
	Rider # 9, Oil Overcharge Settlement Funds, Strategy 2.1.1. (2020-21 GAA)	\$0	\$235,381	\$0	\$0	\$0
	Rider # 9, Oil Overcharge Settlement Funds, Strategy 2.1.2. (2020-21 GAA)	\$0	\$15,998,685	\$0	\$0	\$0
TOTAL, GR Dedicated – Oil Overcharge Account, No. 5005		\$11,414,909	\$30,030,357	\$13,796,291	\$15,972,759	\$16,427,183
5025 GR Dedicated – Lottery Account, No. 5025						
SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS						
	House Bill 4071, Eighty-sixth Legislature, Regular Session, 2019	\$0	\$1,502	\$0	\$0	\$0
TOTAL, GR Dedicated – Lottery Account, No. 5025		\$0	\$1,502	\$0	\$0	\$0
5101 GR Dedicated – Subsequent Injury Account, No. 5101						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2020-21 GAA)	\$0	\$2,167	\$0	\$0	\$0
TOTAL, GR Dedicated – Subsequent Injury Account, No. 5101		\$0	\$2,167	\$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 2019	EST 2020	BUD 2021	REQ 2022	REQ 2023
GENERAL REVENUE FUND – DEDICATED:						
5111 GR Dedicated – Trauma Facility and EMS Account, No. 5111						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2020-21 GAA)	\$0	\$28,082	\$0	\$0	\$0
TOTAL, GR Dedicated – Trauma Facility and EMS Account, No. 5111		\$0	\$28,082	\$0	\$0	\$0
TOTAL, General Revenue Fund – Dedicated		\$17,716,412	\$36,471,851	\$19,196,291	\$22,060,264	\$22,127,183
TOTAL, General Revenue and General Revenue Fund – Dedicated Funds		\$618,327,907	\$642,997,947	\$547,847,426	\$586,668,376	\$582,227,795
FEDERAL FUNDS:						
0148 Federal Education Fund, No. 0148						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$800	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – Federal Education Fund, No. 0148		\$800	\$0	\$0	\$0	\$0
0221 Federal Civil Defense and Disaster Relief Fund, No. 0221						
SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS						
	House Bill 4071, Eighty-sixth Legislature, Regular Session, 2019	\$0	\$24,586	\$0	\$0	\$0
TOTAL, Federal Civil Defense and Disaster Relief Fund, No. 0221		\$0	\$24,586	\$0	\$0	\$0
0555 Federal Funds						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2018-19 GAA)	\$13,887,123	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2020-21 GAA)	\$0	\$13,407,462	\$13,410,350	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$14,076,228	\$13,564,627
RIDER APPROPRIATION						
	Article IX, Section 13.01, Federal Funds/Block Grants (2018-19 GAA)	\$11,624,964	\$0	\$0	\$0	\$0
LAPSED APPROPRIATIONS						
	Strategy 2.1.1. Energy Office (2020-21 GAA)	\$0	(\$443,559)	\$0	\$0	\$0
	Strategy 2.1.3. Federal Funds (2020-21 GAA)	\$0	(\$6,155,262)	\$0	\$0	\$0
TOTAL, Federal Funds, No. 0555		\$25,512,087	\$6,808,641	\$13,410,350	\$14,076,228	\$13,564,627

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 2019	EST 2020	BUD 2021	REQ 2022	REQ 2023
FEDERAL FUNDS:						
5026 Workforce Commission Federal Account, No. 5026						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$2,364	\$0	\$0	\$0	\$0
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2020-21 GAA)	\$0	\$125	\$0	\$0	\$0
TOTAL, Workforce Commission Federal Account, No. 5026		\$2,364	\$125	\$0	\$0	\$0
TOTAL, All Federal Funds		\$25,515,251	\$6,833,352	\$13,410,350	\$14,076,228	\$13,564,627
OTHER FUNDS:						
0006 State Highway Fund, No. 0006						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$40,469	\$0	\$0	\$0	\$0
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2020-21 GAA)	\$0	\$82,135	\$0	\$0	\$0
SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS						
	House Bill 4071, Eighty-sixth Legislature, Regular Session, 2019	\$0	\$5,231,552	\$0	\$0	\$0
TOTAL, State Highway Fund, No. 0006		\$40,469	\$5,313,687	\$0	\$0	\$0
0057 County and Road District Highway Fund, No. 0057						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2018-19 GAA)	\$7,300,000	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2020-21 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

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS

Agency Code: 902		Agency Name: Comptroller of Public Accounts				
CODE	METHOD OF FINANCE	EXP 2019	EST 2020	BUD 2021	REQ 2022	REQ 2023
OTHER FUNDS:						
0374 Texas Veterans Homes Administration Fund, No. 0374						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$2,927	\$0	\$0	\$0	\$0
SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS						
	House Bill 4071, Eighty-sixth Legislature, Regular Session, 2019	\$0	\$3,200	\$0	\$0	\$0
TOTAL, Texas Veterans Homes Administration Fund, No. 0374		\$2,927	\$3,200	\$0	\$0	\$0
0599 Economic Stabilization Fund, No. 0599						
SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS						
	Senate Bill 500, Eighty-sixth Legislature, Regular Session, 2019	\$210,981,159	\$0	\$0	\$0	\$0
TOTAL, Economic Stabilization Fund, No. 0599		\$210,981,159	\$0	\$0	\$0	\$0
0936 Unemployment Compensation Clearance Account, No. 0936						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$461	\$0	\$0	\$0	\$0
SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS						
	House Bill 4071, Eighty-sixth Legislature, Regular Session, 2019	\$0	\$902	\$0	\$0	\$0
TOTAL, Unemployment Compensation Clearance Account, No. 0936		\$461	\$902	\$0	\$0	\$0
0955 S.E.R.S. Trust Account, No. 0955						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$1,100	\$0	\$0	\$0	\$0
TOTAL, S.E.R.S. Trust Account, No. 0955		\$1,100	\$0	\$0	\$0	\$0
1012 Office of Consumer Credit Commissioner Clearing Account, No. 1012						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2018-19 GAA)	\$340	\$0	\$0	\$0	\$0
TOTAL, Office of Consumer Credit Commissioner Clearing Account, No. 1012		\$340	\$0	\$0	\$0	\$0
TOTAL, All Other Funds		\$218,326,456	\$12,617,789	\$7,300,000	\$7,300,000	\$7,300,000
GRAND TOTAL		\$862,169,614	\$662,449,088	\$568,557,776	\$608,044,604	\$603,092,422

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE- FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts					
CODE	METHOD OF FINANCE	EXP 2019	EST 2020	BUD 2021	REQ 2022	REQ 2023
FULL TIME EQUIVALENT POSITIONS:						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2018-19 GAA)	15.0	0.0	0.0	0.0	0.0
	Regular Appropriations from MOF Table (2020-21 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	(6.0)	(7.0)	0.0	0.0	0.0
TOTAL ADJUSTED FTES		9.0	8.0	15.0	15.0	15.0
NUMBER OF 100% FEDERALLY FUNDED FTES		5.0	4.0	4.0	4.0	4.0

SUMMARY OF BASE REQUEST BY OBJECT OF EXPENSE – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE DESCRIPTION	EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
1001 Salaries and Wages	\$741,484	\$627,125	\$870,040	\$770,691	\$799,070
1002 Other Personnel Costs	\$661,679	\$149,923	\$228,172	\$78,578	\$79,224
2001 Professional Fees and Services	\$8,030,806	\$8,226,489	\$6,515,718	\$7,701,850	\$7,754,461
2003 Consumable Supplies	\$3,998	\$0	\$0	\$0	\$0
2004 Utilities	\$866	\$145	\$500	\$174	\$192
2005 Travel	\$44,684	\$17,466	\$30,474	\$40,249	\$41,108
2007 Rent – Machine and Other	\$14,405	\$8,505	\$14,000	\$6,950	\$7,080
2009 Other Operating Expense	\$332,961,338	\$337,021,850	\$260,483,001	\$294,410,768	\$287,515,902
3001 Client Services	\$29,450	\$0	\$0	\$0	\$0
4000 Grants	\$519,557,217	\$316,397,585	\$300,415,871	\$305,035,344	\$306,895,385
5000 Capital Expenditures	\$123,687	\$0	\$0	\$0	\$0
OOE Total (Excluding Riders)	<u>\$862,169,614</u>	<u>\$662,449,088</u>	<u>\$568,557,776</u>	<u>\$608,044,604</u>	<u>\$603,092,422</u>
OOE Total (Riders)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
AGENCY TOTAL	<u><u>\$862,169,614</u></u>	<u><u>\$662,449,088</u></u>	<u><u>\$568,557,776</u></u>	<u><u>\$608,044,604</u></u>	<u><u>\$603,092,422</u></u>

SUMMARY OF BASE REQUEST OBJECTIVE OUTCOMES – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / OUTCOME	EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
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)	18.4%	19.0%	19.0%	19.0%	19.0%
02	Utility Dollars Saved by LoanSTAR Projects (Millions) (K)	\$41.70	\$38.00	\$38.00	\$38.00	\$38.00

SUMMARY OF EXCEPTIONAL ITEMS REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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Priority	Item	2022			2023			Biennium		
		GR / GR Dedicated	All Funds	FTEs	GR / GR Dedicated	All Funds	FTEs	GR / GR Dedicated	All Funds	
1	Miscellaneous Claims	\$650,000	\$650,000	0.0	\$650,000	\$650,000	0.0	\$1,300,000	\$1,300,000	
2	Reimburse – Beverage Tax	\$12,321,375	\$12,321,375	0.0	\$12,321,375	\$12,321,375	0.0	\$24,642,750	\$24,642,750	
3	Judgments and Settlements	\$75,000	\$75,000	0.0	\$0	\$0	0.0	\$75,000	\$75,000	
4	Payment of Taxes on University Lands	\$393,692	\$393,692	0.0	\$393,693	\$393,693	0.0	\$787,385	\$787,385	
5	Unclaimed Property	\$13,750,000	\$13,750,000	0.0	\$13,750,000	\$13,750,000	0.0	\$27,500,000	\$27,500,000	
6	Law Enforcement Education Funds	\$300,000	\$300,000	0.0	\$300,000	\$300,000	0.0	\$600,000	\$600,000	
7	Advanced Tax Compliance	\$348,591	\$348,591	0.0	\$348,592	\$348,592	0.0	\$697,183	\$697,183	
8	Habitat Protection Fund	\$250,000	\$250,000	0.0	\$0	\$0	0.0	\$250,000	\$250,000	
9	Disabled Veteran Assist Payments	\$1,000,000	\$1,000,000	0.0	\$0	\$0	0.0	\$1,000,000	\$1,000,000	
10	Texas Bullion Depository	\$17,500	\$17,500	0.0	\$0	\$0	0.0	\$17,500	\$17,500	
11	Energy Office	\$20,912	\$20,912	0.0	\$20,913	\$20,913	0.0	\$41,825	\$41,825	
TOTAL, EXCEPTIONAL ITEMS REQUEST		\$29,127,070	\$29,127,070	0.0	\$27,784,573	\$27,784,573	0.0	\$56,911,643	\$56,911,643	
METHOD OF FINANCING:										
	General Revenue Fund	\$28,827,070	\$28,827,070	0.0	\$27,484,573	\$27,484,573	0.0	\$56,311,643	\$56,311,643	
	General Revenue - Dedicated	\$300,000	\$300,000	0.0	\$300,000	\$300,000	0.0	\$600,000	\$600,000	
TOTAL, METHOD OF FINANCING		\$29,127,070	\$29,127,070	0.0	\$27,784,573	\$27,784,573	0.0	\$56,911,643	\$56,911,643	
FULL TIME EQUIVALENT POSITIONS				0.0				0.0		
NUMBER OF 100% FEDERALLY FUNDED FTES				0.0				0.0		

SUMMARY OF TOTAL REQUEST BY STRATEGY – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CODE	GOAL / OBJECTIVE / STRATEGY	BL 2022	BL 2023	EXCP 2022	EXCP 2023	TTL 2022	TTL 2023
01 Comptroller of Public Accounts – Fiscal Programs							
01 Comptroller of Public Accounts – Fiscal Programs							
01	Miscellaneous Claims	\$12,350,000	\$12,350,000	\$650,000	\$650,000	\$13,000,000	\$13,000,000
02	Reimburse – Beverage Tax	\$229,310,625	\$229,310,625	\$12,321,375	\$12,321,375	\$241,632,000	\$241,632,000
03	Judgments and Settlements	\$1,425,000	\$0	\$75,000	\$0	\$1,500,000	\$0
04	County Taxes – University Lands	\$9,678,528	\$9,678,529	\$393,692	\$393,693	\$10,072,220	\$10,072,222
05	Lateral Road Fund Districts	\$7,300,000	\$7,300,000	\$0	\$0	\$7,300,000	\$7,300,000
06	Unclaimed Property	\$274,240,891	\$274,240,892	\$13,750,000	\$13,750,000	\$287,990,891	\$287,990,892
07	Law Enforcement Education Funds	\$5,700,000	\$5,700,000	\$300,000	\$300,000	\$6,000,000	\$6,000,000
08	Advanced Tax Compliance	\$6,623,233	\$6,623,232	\$348,591	\$348,592	\$6,971,824	\$6,971,824
09	Subsequent CVC Claims	\$387,505	\$0	\$0	\$0	\$387,505	\$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	\$4,750,000	\$0	\$250,000	\$0	\$5,000,000	\$0
12	Texas Guaranteed Tuition Plan	\$0	\$0	\$0	\$0	\$0	\$0
13	Disabled Veteran Assist Payments	\$8,500,000	\$10,500,000	\$1,000,000	\$0	\$9,500,000	\$10,500,000
14	Texas Bullion Depository	\$332,500	\$0	\$17,500	\$0	\$350,000	\$0
TOTAL, GOAL 01		\$577,598,282	\$572,703,278	\$29,106,158	\$27,763,660	\$606,704,440	\$600,466,938
02 Develop and administer programs that promote energy efficiency							
01 Maintain \$150 million balance in LoanSTAR Program							
01	Energy Office	\$1,599,460	\$1,617,209	\$20,912	\$20,913	\$1,620,372	\$1,638,122
02	Oil Overcharge Settlement Funds	\$15,413,097	\$15,867,521	\$0	\$0	\$15,413,097	\$15,867,521
03	Federal Funds	\$13,433,765	\$12,904,414	\$0	\$0	\$13,433,765	\$12,904,414
TOTAL, GOAL 02		\$30,446,322	\$30,389,144	\$20,912	\$20,913	\$30,467,234	\$30,410,057
TOTAL, AGENCY STRATEGY REQUEST		\$608,044,604	\$603,092,422	\$29,127,070	\$27,784,573	\$637,171,674	\$630,876,995
TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST		\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL, AGENCY REQUEST		\$608,044,604	\$603,092,422	\$29,127,070	\$27,784,573	\$637,171,674	\$630,876,995

SUMMARY OF TOTAL REQUEST BY STRATEGY – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts						
CODE	GOAL / OBJECTIVE / STRATEGY	BL 2022	BL 2023	EXCP 2022	EXCP 2023	TTL 2022	TTL 2023
METHOD OF FINANCING:							
GENERAL REVENUE:							
	0001 General Revenue Fund	\$564,608,112	\$560,100,612	\$28,827,070	\$27,484,573	\$593,435,182	\$587,585,185
TOTAL, GENERAL REVENUE		<u>\$564,608,112</u>	<u>\$560,100,612</u>	<u>\$28,827,070</u>	<u>\$27,484,573</u>	<u>\$593,435,182</u>	<u>\$587,585,185</u>
GENERAL REVENUE – DEDICATED FUNDS:							
	0116 GR Dedicated – Law Enforcement Officer Standards Account	\$5,700,000	\$5,700,000	\$300,000	\$300,000	\$6,000,000	\$6,000,000
	0494 GR Dedicated – Compensation to Victims of Crime Auxiliary	\$387,505	\$0	\$0	\$0	\$387,505	\$0
	5005 GR Dedicated – Oil Overcharge Account	\$15,972,759	\$16,427,183	\$0	\$0	\$15,972,759	\$16,427,183
TOTAL, GENERAL REVENUE – DEDICATED		<u>\$22,060,264</u>	<u>\$22,127,183</u>	<u>\$300,000</u>	<u>\$300,000</u>	<u>\$22,360,264</u>	<u>\$22,427,183</u>
FEDERAL FUNDS:							
	0555 Federal Funds	\$14,076,228	\$13,564,627	\$0	\$0	\$14,076,228	\$13,564,627
TOTAL, FEDERAL FUNDS		<u>\$14,076,228</u>	<u>\$13,564,627</u>	<u>\$0</u>	<u>\$0</u>	<u>\$14,076,228</u>	<u>\$13,564,627</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>\$608,044,604</u>	<u>\$603,092,422</u>	<u>\$29,127,070</u>	<u>\$27,784,573</u>	<u>\$637,171,674</u>	<u>\$630,876,995</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 2022	BL 2023	EXCP 2022	EXCP 2023	TTL 2022	TTL 2023
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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
2009 Other Operating Expense	\$10,314,069	\$28,552,526	\$11,700,000	\$12,350,000	\$12,350,000
TOTAL, OBJECTS OF EXPENSE	\$10,314,069	\$28,552,526	\$11,700,000	\$12,350,000	\$12,350,000
METHOD OF FINANCING:					
0001 General Revenue Fund	\$10,220,110	\$23,156,037	\$11,700,000	\$12,350,000	\$12,350,000
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$10,220,110	\$23,156,037	\$11,700,000	\$12,350,000	\$12,350,000
METHOD OF FINANCING:					
0009 GR Dedicated – Game, Fish and Water Safety Account	\$2,192	\$12,086	\$0	\$0	\$0
0019 GR Dedicated – Vital Statistics Account	\$15	\$0	\$0	\$0	\$0
0064 GR Dedicated – State Parks Account	\$2,432	\$360	\$0	\$0	\$0
0116 GR Dedicated – Law Enforcement Standards and Education Account	\$0	\$797	\$0	\$0	\$0
0151 GR Dedicated – Clean Air Account	\$2,205	\$0	\$0	\$0	\$0
0153 GR Dedicated – Water Resource Management Account	\$0	\$7,643	\$0	\$0	\$0
0468 GR Dedicated – TCEQ Occupational Licensing Account	\$239	\$0	\$0	\$0	\$0
0469 GR Dedicated – Compensation to Victims of Crime Account	\$14,210	\$1,200	\$0	\$0	\$0
0524 GR Dedicated – Public Health Services Fee Account	\$21,755	\$0	\$0	\$0	\$0
0550 GR Dedicated – Hazardous and Solid Waste Remediation Fee Account	\$0	\$152	\$0	\$0	\$0
0570 GR Dedicated – Federal Surplus Property Service Charge Fund Account	\$2,450	\$0	\$0	\$0	\$0
5025 GR Dedicated – Lottery Account	\$0	\$1,502	\$0	\$0	\$0
5101 GR Dedicated – Subsequent Injury Account	\$0	\$2,167	\$0	\$0	\$0
5111 GR Dedicated – Trauma Facility and EMS Account	\$0	\$28,082	\$0	\$0	\$0
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS - DEDICATED)	\$45,498	\$53,989	\$0	\$0	\$0

STRATEGY REQUEST – FISCAL PROGRAMS

	EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
METHOD OF FINANCING:					
0148 Federal Education Fund	\$800	\$0	\$0	\$0	\$0
0221 Federal Civil Defense and Disaster Relief Fund	\$0	\$24,586	\$0	\$0	\$0
5026 Workforce Commission Federal Account	\$2,364	\$125	\$0	\$0	\$0
SUBTOTAL, METHOD OF FINANCING (FEDERAL FUNDS)	\$3,164	\$24,711	\$0	\$0	\$0
METHOD OF FINANCING:					
0006 State Highway Fund	\$40,469	\$5,313,687	\$0	\$0	\$0
0374 Texas Veterans Homes Administration Fund	\$2,927	\$3,200	\$0	\$0	\$0
0936 Unemployment Compensation Clearance Account	\$461	\$902	\$0	\$0	\$0
0955 S.E.R.S. Trust Account	\$1,100	\$0	\$0	\$0	\$0
1012 Office of Consumer Credit Commissioner Clearing Account	\$340	\$0	\$0	\$0	\$0
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$45,297	\$5,317,789	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING	\$10,314,069	\$28,552,526	\$11,700,000	\$12,350,000	\$12,350,000
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0	0.0	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 (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$40,252,526	\$24,700,000	(\$15,552,526)	(\$15,552,526)	The change is due to one-time expenditures related to miscellaneous claims.

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 Reimburse – Beverage Tax

	EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
4000 Grants	\$232,261,447	\$230,000,000	\$228,621,250	\$229,310,625	\$229,310,625
TOTAL, OBJECTS OF EXPENSE	\$232,261,447	\$230,000,000	\$228,621,250	\$229,310,625	\$229,310,625
METHOD OF FINANCING:					
0001 General Revenue Fund	\$232,261,447	\$230,000,000	\$228,621,250	\$229,310,625	\$229,310,625
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$232,261,447	\$230,000,000	\$228,621,250	\$229,310,625	\$229,310,625
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0	0.0	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 (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$458,621,250	\$458,621,250	\$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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
2009 Other Operating Expense	\$123,805	\$1,425,000	\$0	\$1,425,000	\$0
TOTAL, OBJECTS OF EXPENSE	\$123,805	\$1,425,000	\$0	\$1,425,000	\$0
METHOD OF FINANCING:					
0001 General Revenue Fund	\$123,805	\$1,425,000	\$0	\$1,425,000	\$0
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$123,805	\$1,425,000	\$0	\$1,425,000	\$0
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0	0.0	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 (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$1,425,000	\$1,425,000	\$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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
4000 Grants	\$6,745,104	\$11,680,238	\$7,676,819	\$9,678,528	\$9,678,529
TOTAL, OBJECTS OF EXPENSE	<u>\$6,745,104</u>	<u>\$11,680,238</u>	<u>\$7,676,819</u>	<u>\$9,678,528</u>	<u>\$9,678,529</u>
METHOD OF FINANCING:					
0001 General Revenue Fund	\$6,745,104	\$11,680,238	\$7,676,819	\$9,678,528	\$9,678,529
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	<u>\$6,745,104</u>	<u>\$11,680,238</u>	<u>\$7,676,819</u>	<u>\$9,678,528</u>	<u>\$9,678,529</u>
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0	0.0	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 (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$19,357,057	\$19,357,057	\$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: 05 Lateral Road Fund Districts

	EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
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	0.0	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 (2020-21)	Baseline Request (2022-23)	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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
2009 Other Operating Expense	\$321,320,736	\$300,981,783	\$247,500,000	\$274,240,891	\$274,240,892
TOTAL, OBJECTS OF EXPENSE	<u>\$321,320,736</u>	<u>\$300,981,783</u>	<u>\$247,500,000</u>	<u>\$274,240,891</u>	<u>\$274,240,892</u>
METHOD OF FINANCING:					
0001 General Revenue Fund	\$321,320,736	\$300,981,783	\$247,500,000	\$274,240,891	\$274,240,892
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	<u>\$321,320,736</u>	<u>\$300,981,783</u>	<u>\$247,500,000</u>	<u>\$274,240,891</u>	<u>\$274,240,892</u>
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0	0.0	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 (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$548,481,783	\$548,481,783	\$0	\$0	No biennial change.

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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
4000 Grants	\$6,000,000	\$6,000,000	\$5,400,000	\$5,700,000	\$5,700,000
TOTAL, OBJECTS OF EXPENSE	<u>\$6,000,000</u>	<u>\$6,000,000</u>	<u>\$5,400,000</u>	<u>\$5,700,000</u>	<u>\$5,700,000</u>
METHOD OF FINANCING:					
0116 GR Dedicated – Law Enforcement Officer Standards and Education Account	\$6,000,000	\$6,000,000	\$5,400,000	\$5,700,000	\$5,700,000
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS - DEDICATED)	<u>\$6,000,000</u>	<u>\$6,000,000</u>	<u>\$5,400,000</u>	<u>\$5,700,000</u>	<u>\$5,700,000</u>
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0	0.0	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 (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$11,400,000	\$11,400,000	\$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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
2001 Professional Fees and Services	\$5,924,300	\$5,734,932	\$5,734,931	\$5,734,932	\$5,734,931
2009 Other Operating Expense	\$888,301	\$888,301	\$888,301	\$888,301	\$888,301
TOTAL, OBJECTS OF EXPENSE	<u>\$6,812,601</u>	<u>\$6,623,233</u>	<u>\$6,623,232</u>	<u>\$6,623,233</u>	<u>\$6,623,232</u>
METHOD OF FINANCING:					
0001 General Revenue Fund	\$6,812,601	\$6,623,233	\$6,623,232	\$6,623,233	\$6,623,232
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	<u>\$6,812,601</u>	<u>\$6,623,233</u>	<u>\$6,623,232</u>	<u>\$6,623,233</u>	<u>\$6,623,232</u>
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0	0.0	0.0	0.0

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 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 87th Legislature.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$13,246,465	\$13,246,465	\$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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
2009 Other Operating Expense	\$256,005	\$387,505	\$0	\$387,505	\$0
TOTAL, OBJECTS OF EXPENSE	\$256,005	\$387,505	\$0	\$387,505	\$0
METHOD OF FINANCING:					
0494 Compensation to Victims of Crime Auxiliary Account	\$256,005	\$387,505	\$0	\$387,505	\$0
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS - DEDICATED)	\$256,005	\$387,505	\$0	\$387,505	\$0
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0	0.0	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 (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$387,505	\$387,505	\$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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
4000 Grants	\$19,459,445	\$19,012,470	\$15,300,000	\$17,000,000	\$17,000,000
TOTAL, OBJECTS OF EXPENSE	\$19,459,445	\$19,012,470	\$15,300,000	\$17,000,000	\$17,000,000
METHOD OF FINANCING:					
0001 General Revenue Fund	\$19,459,445	\$19,012,470	\$15,300,000	\$17,000,000	\$17,000,000
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$19,459,445	\$19,012,470	\$15,300,000	\$17,000,000	\$17,000,000
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0	0.0	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 (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$34,312,470	\$34,000,000	(\$312,470)	(\$312,470)	The decrease is related to gross weight axle fees paid in the fiscal 2020-21 biennium that are not being requested for the 2022-23 biennium.

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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
2009 Other Operating Expense	\$0	\$4,750,000	\$0	\$4,750,000	\$0
TOTAL, OBJECTS OF EXPENSE	\$0	\$4,750,000	\$0	\$4,750,000	\$0
METHOD OF FINANCING:					
0001 General Revenue Fund	\$0	\$4,750,000	\$0	\$4,750,000	\$0
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$0	\$4,750,000	\$0	\$4,750,000	\$0
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0	0.0	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 (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$4,750,000	\$4,750,000	\$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: 12 Texas Guaranteed Tuition Plan

	EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
4000 Grants	\$210,981,159	\$0	\$0	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	\$210,981,159	\$0	\$0	\$0	\$0
METHOD OF FINANCING:					
0599 Economic Stabilization Fund	\$210,981,159	\$0	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$210,981,159	\$0	\$0	\$0	\$0
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0	0.0	0.0	0.0

STRATEGY DESCRIPTION AND JUSTIFICATION:

For the purpose of deposit to the Texas Tomorrow Fund created under Section 19, Article VII, Texas Constitution.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Not applicable.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$0	\$0	\$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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
4000 Grants	\$3,250,000	\$8,500,000	\$10,500,000	\$8,500,000	\$10,500,000
TOTAL, OBJECTS OF EXPENSE	\$3,250,000	\$8,500,000	\$10,500,000	\$8,500,000	\$10,500,000
METHOD OF FINANCING:					
0001 General Revenue Fund	\$3,250,000	\$8,500,000	\$10,500,000	\$8,500,000	\$10,500,000
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$3,250,000	\$8,500,000	\$10,500,000	\$8,500,000	\$10,500,000
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0	0.0	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 (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$19,000,000	\$19,000,000	\$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: 14 Texas Bullion Depository

	EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE:					
2009 Other Operating Expenses	\$0	\$0	\$332,500	\$332,500	\$0
TOTAL, OBJECTS OF EXPENSE	\$0	\$0	\$332,500	\$332,500	\$0
METHOD OF FINANCING:					
0001 General Revenue Fund	\$0	\$0	\$332,500	\$332,500	\$0
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$0	\$0	\$332,500	\$332,500	\$0
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0	0.0	0.0	0.0

STRATEGY DESCRIPTION AND JUSTIFICATION:

For the purpose of facilitating operations of the Texas Bullion Depository, including costs incurred to withdraw, insure and transport precious metals from private or other depositories transferred to the Texas Bullion Depository.

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Expenditures in this strategy are driven by the availability of funding to manage and administer precious metal deposits.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$332,500	\$332,500	\$0	\$0	No biennial change.

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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OUTPUT MEASURE:					
01 Number of Active LoanSTAR Loans Processed and Managed by SECO	95.0	70.0	70.0	70.0	70.0
EFFICIENCY MEASURE:					
01 Energy Dollars Saved Per Dollar Spent for Energy Retrofit Programs	\$106.31	\$70.0	\$70.00	\$70.00	\$70.00
OBJECTS OF EXPENSE					
1001 Salaries and Wages	\$741,484	\$627,125	\$870,040	\$770,691	\$799,070
1002 Other Personnel Costs	\$661,679	\$149,923	\$228,172	\$78,578	\$79,224
2001 Professional Fees and Services	\$540,034	\$940,127	\$780,787	\$666,247	\$653,826
2003 Consumable Supplies	\$3,998	\$0	\$0	\$0	\$0
2004 Utilities	\$866	\$145	\$500	\$174	\$192
2005 Travel	\$44,684	\$17,466	\$30,474	\$40,249	\$41,108
2007 Rent – Machine and Other	\$14,405	\$8,505	\$14,000	\$6,950	\$7,080
2009 Other Operating Expense	\$58,264	\$36,674	\$62,200	\$36,571	\$36,709
3001 Client Services	\$14,450	\$0	\$0	\$0	\$0
5000 Capital Expenditures	\$123,687	\$0	\$0	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	\$2,203,551	\$1,779,965	\$1,986,173	\$1,599,460	\$1,617,209
METHOD OF FINANCING					
0001 General Revenue Fund	\$418,247	\$397,335	\$397,334	\$397,335	\$397,334
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE)	\$418,247	\$397,335	\$397,334	\$397,335	\$397,334
METHOD OF FINANCING:					
5005 GR Dedicated – Oil Overcharge Account	\$559,662	\$795,043	\$559,662	\$559,662	\$559,662
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS – DEDICATED)	\$559,662	\$795,043	\$559,662	\$559,662	\$559,662

STRATEGY REQUEST – FISCAL PROGRAMS

	EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
METHOD OF FINANCING:					
0555 Federal Funds					
81.041.000 State Energy Program	\$898,943	\$403,690	\$705,030	\$355,675	\$372,669
81.106.000 Transport of Transuranic Wastes to the Waste Isolation Plant – WIPP	\$62,800	\$49,653	\$62,800	\$66,342	\$67,098
81.214.000 Pantex – Environmental Restoration – AIP	\$263,899	\$134,244	\$261,347	\$220,446	\$220,446
SUBTOTAL, METHOD OF FINANCING (FEDERAL FUNDS)	\$1,225,642	\$587,587	\$1,029,177	\$642,463	\$660,213
TOTAL, METHOD OF FINANCING	\$2,203,551	\$1,779,965	\$1,986,173	\$1,599,460	\$1,617,209
FULL TIME EQUIVALENT POSITIONS:	9.0	8.0	15.0	15.0	15.0

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 (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$3,766,138	\$3,216,669	(\$549,469)	(\$549,469)	The change is primarily related to a decrease in federal funds expenditures related to the administration of 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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE					
2001 Professional Fees and Services	\$365,878	\$0	\$0	\$311,544	\$327,121
2009 Other Operating Expense	\$158	\$61	\$0	\$0	\$0
4000 Grants	\$10,489,211	\$29,235,253	\$13,236,629	\$15,101,553	\$15,540,400
TOTAL, OBJECTS OF EXPENSE	\$10,855,247	\$29,235,314	\$13,236,629	\$15,413,097	\$15,867,521
METHOD OF FINANCING:					
5005 GR Dedicated – Oil Overcharge Account	\$10,855,247	\$29,235,314	\$13,236,629	\$15,413,097	\$15,867,521
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS – DEDICATED)	\$10,855,247	\$29,235,314	\$13,236,629	\$15,413,097	\$15,867,521
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0	0.0	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 (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$42,471,943	\$31,280,618	(\$11,191,325)	(\$11,191,325)	The change is primarily due to a decrease in loan reimbursement payments resulting from project extensions.

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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
OBJECTS OF EXPENSE					
2001 Professional Fees and Services	\$1,200,594	\$1,551,430	\$0	\$989,127	\$1,038,583
3001 Client Services	\$15,000	\$0	\$0	\$0	\$0
4000 Grants	\$23,070,851	\$4,669,624	\$12,381,173	\$12,444,638	\$11,865,831
TOTAL, OBJECTS OF EXPENSE	\$24,286,445	\$6,221,054	\$12,381,173	\$13,433,765	\$12,904,414

METHOD OF FINANCING:

0555 Federal Funds					
81.041.000 State Energy Program	\$3,065,305	\$2,157,959	\$211,509	\$3,347,505	\$3,330,511
81.041.002 State Energy Program – Revolving	\$19,786,983	\$1,923,574	\$10,477,470	\$8,356,138	\$7,830,972
81.106.000 Transport of Transuranic Wastes to the Waste Isolation Plant – WIPP	\$81,565	\$330,742	\$388,800	\$385,828	\$398,637
81.214.000 Pantex – Environmental Restoration – AIP	\$1,352,592	\$1,808,779	\$1,303,394	\$1,344,294	\$1,344,294
TOTAL, METHOD OF FINANCING (FEDERAL FUNDS)	\$24,286,445	\$6,221,054	\$12,381,173	\$13,433,765	\$12,904,414

FULL TIME EQUIVALENT POSITIONS:	0.0	0.0	0.0	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 (2020-21)	Baseline Request (2022-23)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$18,602,227	\$26,338,179	\$7,735,952	\$7,735,952	The change is primarily related to an increase in loan reimbursements for the State Energy Program – Revolving Loan Program.

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

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

	EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
A. Goal: SOCIAL SECURITY CONTRIBUTIONS / BENEFIT REPLACEMENT PAY					
A.1.1. Strategy: STATE MATCH — EMPLOYER Provide an employer match for Social Security contributions. Estimated	\$896,129,407	\$945,025,566	\$923,004,235	\$983,204,599	\$1,002,868,691
A.1.2. Strategy: BENEFIT REPLACEMENT PAY Provide Benefit Replacement Pay to eligible employees. Estimated	\$10,134,024	\$8,045,354	\$7,716,941	\$6,173,553	\$4,938,842
Total, Goal A: SOCIAL SECURITY CONTRIBUTIONS/BENEFIT REPLACEMENT PAY	\$906,263,431	\$953,070,920	\$930,721,176	\$989,378,152	\$1,007,807,533
Grand Total, COMPTROLLER OF PUBLIC ACCOUNTS - SOCIAL SECURITY / BENEFIT REPLACEMENT PAY	\$906,263,431	\$953,070,920	\$930,721,176	\$989,378,152	\$1,007,807,533
Method of Financing					
General Revenue Fund, estimated	\$630,870,292	\$663,454,034	\$662,829,982	\$688,728,312	\$701,557,418
General Revenue Fund – Dedicated, estimated	\$100,317,246	\$105,498,520	\$92,207,488	\$109,517,485	\$111,557,493
Federal Funds, estimated	\$96,242,911	\$101,213,540	\$98,836,701	\$105,069,270	\$107,026,420
Other Funds					
Other Special State Funds, estimated	\$25,611,005	\$26,394,135	\$23,569,667	\$26,900,196	\$27,401,272
State Highway Fund No. 006, estimated	\$53,221,977	\$56,510,691	\$53,277,338	\$59,162,889	\$60,264,930
Subtotal, Other Funds	\$78,832,982	\$82,904,826	\$76,847,005	\$86,063,085	\$87,666,202
Total, Method of Financing	\$906,263,431	\$953,070,920	\$930,721,176	\$989,378,152	\$1,007,807,533

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: 10/2/20	Request Level: Base																		
Current Rider Number	Page Number In 2020-21 GAA	Proposed Rider Language																			
2	I-24	<p>Appropriation from the Compensation to Victims of Crime Auxiliary Fund. Included in amounts appropriated above out of the General Revenue-Dedicated Compensation to Victims of Crime Auxiliary Fund No. 494 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 <u>\$387,505</u> for the biennium). In addition to amounts identified herein and included above, all revenue collected on or after September 1, 2019 <u>2021</u>, is hereby appropriated for the same purpose. Any unobligated balances remaining as of August 31, 2020 <u>2022</u>, are hereby appropriated for the same purpose for the fiscal year beginning September 1, 2020 <u>2022</u>.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years and funding levels.</i></p>																			
9	I-26	<p>Oil Overcharge Settlement Funds. 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, 2019 <u>2021</u> (estimated to be \$26,473,258 <u>\$31,280,618</u>). Any unexpended and unobligated balances as of August 31, 2019 <u>2021</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, 2019 <u>2021</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, 2019 <u>2021</u>, and all revenue generated on or after September 1, 2019 <u>2021</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 \$2,658,000 <u>\$2,757,638</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, 2019 <u>2021</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>2020</u> <u>2022</u></th> <th style="text-align: center; width: 20%;"><u>2021</u> <u>2023</u></th> </tr> </thead> <tbody> <tr> <td>Schools/Local Government Program</td> <td style="text-align: right;">\$265,800 <u>\$275,764</u> & UB</td> <td style="text-align: right;">\$265,800 <u>\$275,764</u> & UB</td> </tr> <tr> <td>State Agency / Higher Education Program</td> <td style="text-align: right;">\$265,800 <u>\$275,764</u> & UB</td> <td style="text-align: right;">\$265,800 <u>\$275,764</u> & UB</td> </tr> <tr> <td>Renewable Energy Program</td> <td style="text-align: right;">\$265,800 <u>\$275,764</u> & UB</td> <td style="text-align: right;">\$265,800 <u>\$275,764</u> & UB</td> </tr> <tr> <td>Transportation Energy Program</td> <td style="text-align: right;">\$265,800 <u>\$275,764</u> & UB</td> <td style="text-align: right;">\$265,800 <u>\$275,764</u> & UB</td> </tr> <tr> <td>Alternative Fuels Program</td> <td style="text-align: right;">\$265,800 <u>\$275,763</u> & UB</td> <td style="text-align: right;">\$265,800 <u>\$275,763</u> & 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 \$23,845,258 <u>\$28,522,980</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>2020</u> <u>2022</u>	<u>2021</u> <u>2023</u>	Schools/Local Government Program	\$ 265,800 <u>\$275,764</u> & UB	\$ 265,800 <u>\$275,764</u> & UB	State Agency / Higher Education Program	\$ 265,800 <u>\$275,764</u> & UB	\$ 265,800 <u>\$275,764</u> & UB	Renewable Energy Program	\$ 265,800 <u>\$275,764</u> & UB	\$ 265,800 <u>\$275,764</u> & UB	Transportation Energy Program	\$ 265,800 <u>\$275,764</u> & UB	\$ 265,800 <u>\$275,764</u> & UB	Alternative Fuels Program	\$ 265,800 <u>\$275,763</u> & UB	\$ 265,800 <u>\$275,763</u> & UB
	<u>2020</u> <u>2022</u>	<u>2021</u> <u>2023</u>																			
Schools/Local Government Program	\$ 265,800 <u>\$275,764</u> & UB	\$ 265,800 <u>\$275,764</u> & UB																			
State Agency / Higher Education Program	\$ 265,800 <u>\$275,764</u> & UB	\$ 265,800 <u>\$275,764</u> & UB																			
Renewable Energy Program	\$ 265,800 <u>\$275,764</u> & UB	\$ 265,800 <u>\$275,764</u> & UB																			
Transportation Energy Program	\$ 265,800 <u>\$275,764</u> & UB	\$ 265,800 <u>\$275,764</u> & UB																			
Alternative Fuels Program	\$ 265,800 <u>\$275,763</u> & UB	\$ 265,800 <u>\$275,763</u> & UB																			

RIDER REVISIONS AND ADDITIONS REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Date: 10/2/20	Request Level: Base																														
Current Rider Number	Page Number In 2020-21 GAA	Proposed Rider Language																															
10	I-26	<p>Department of Energy (DOE) Federal Funds. 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, 2019 2021.</p> <p>The SECO shall allocate funds based upon the designations listed below:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center;"><u>FY 2020</u></th> <th style="width: 20%; text-align: center;"><u>FY 2022</u></th> <th style="width: 20%; text-align: center;"><u>FY 2024</u></th> <th style="width: 20%; text-align: center;"><u>FY 2023</u></th> </tr> </thead> <tbody> <tr> <td colspan="5"><u>Federal Funds: Pantex Programs</u></td> </tr> <tr> <td>Agreement in Principle (Remedial Clean Up Action)</td> <td style="text-align: right;">\$1,561,853</td> <td style="text-align: right;">\$1,564,740 & UB</td> <td style="text-align: right;">\$1,564,744</td> <td style="text-align: right;">\$1,564,740 & UB</td> </tr> <tr> <td>Waste Isolation Pilot Plant</td> <td style="text-align: right;">\$451,600</td> <td style="text-align: right;"><u>\$452,170 & UB</u></td> <td style="text-align: right;">\$451,600</td> <td style="text-align: right;"><u>\$465,735 & UB</u></td> </tr> <tr> <td colspan="5"><u>Federal Funds: State Energy Program</u></td> </tr> <tr> <td>State Energy Program (SEP) Grant</td> <td style="text-align: right;">\$916,539</td> <td style="text-align: right;"><u>\$3,703,180 & UB</u></td> <td style="text-align: right;">\$916,539</td> <td style="text-align: right;"><u>\$3,703,180 & UB</u></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 2020</u>	<u>FY 2022</u>	<u>FY 2024</u>	<u>FY 2023</u>	<u>Federal Funds: Pantex Programs</u>					Agreement in Principle (Remedial Clean Up Action)	\$1,561,853	\$1,564,740 & UB	\$1,564,744	\$1,564,740 & UB	Waste Isolation Pilot Plant	\$451,600	<u>\$452,170 & UB</u>	\$451,600	<u>\$465,735 & UB</u>	<u>Federal Funds: State Energy Program</u>					State Energy Program (SEP) Grant	\$916,539	<u>\$3,703,180 & UB</u>	\$916,539	<u>\$3,703,180 & UB</u>
	<u>FY 2020</u>	<u>FY 2022</u>	<u>FY 2024</u>	<u>FY 2023</u>																													
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State Energy Program (SEP) Grant	\$916,539	<u>\$3,703,180 & UB</u>	\$916,539	<u>\$3,703,180 & UB</u>																													
11	I-27	<p>Appropriation of Tax Refunds. As much of the respective taxes, fees, and charges, including penalties or other financial transactions administered or collected by the Comptroller as may be necessary is hereby appropriated and set aside to pay refunds, interest, and any costs and attorney fees awarded in court cases, as provided by law, subject to the following limitations and conditions:</p> <ol style="list-style-type: none"> 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. 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 2020-21 2022-23 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. 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. d. From amounts collected pursuant to Sec. 47.052, Business & Commerce Code (redesignated as Sec. 102.052, Business & Commerce Code), there are hereby appropriated amounts necessary to pay a refund, settlement or judgment arising from litigation relating to the validity of the fee. Any portion of a settlement or judgment in excess of the amounts collected under Section 47.051, et seq. (redesignated as Sec. 102.051, et seq.), including interest, courts costs, or attorneys fees, shall be presented to the next legislature for a specific appropriation in order for payment to be made. <p><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: 10/2/20	Request Level: Base
Current Rider Number	Page Number In 2020-21 GAA	Proposed Rider Language	
13	I-28	<p>Cash Flow Transfer. As required by Government Code, Section 403.092, for the state fiscal biennium beginning September 1, 2019 <u>2021</u>, the Comptroller of Public Accounts is appropriated from the General Revenue Fund the amount needed:</p> <p>a. to return any available cash that was transferred to the General Revenue Fund from a fund outside the state treasury; and</p> <p>b. to maintain the equity of the fund from which the transfer was made.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>	
15	I-28	<p>Disabled Veteran Assistance Payments. Included in amounts appropriated above in Strategy A.1.12, Disabled Veteran Assistance Payments to Cities and Counties, is \$8,500,000 in fiscal year 2020 <u>2022</u> and \$11,500,000 <u>\$10,500,000</u> in fiscal year 2021 <u>2023</u> 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, 2020 <u>2021</u> is appropriated for the same purpose for the fiscal year beginning September 1, 2020 <u>2022</u>.</p> <p><i>This rider provision is updated to reflect the change in fiscal years and funding levels.</i></p>	
16	I-28	<p>Appropriation of Texas Bullion Depository Receipts. 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, 2020 <u>2021</u>, are appropriated to the Comptroller of Public Accounts for the fiscal year beginning September 1, 2020 <u>2021</u>, for the same purpose. <u>Any unexpended and unobligated balances of these funds remaining as of August 31, 2022, are appropriated to the Comptroller of Public Accounts for the fiscal year beginning September 1, 2022, for the same purpose.</u></p> <p><i>This rider provision must be updated to ensure that all fee revenue is available for cost recovery purposes.</i></p>	
17	I-28	<p>Habitat Protection Fund. Included in amounts appropriated above in Strategy A.1.11, Habitat Protection Fund, is \$5,000,000 <u>\$4,750,000</u> in General Revenue in fiscal year 2020 <u>2022</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 and funding levels.</i></p>	
19	I-29	<p>Appropriations to the Compensation to Victims of Crime Auxiliary Fund. 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 2020-21 <u>2022-23</u> biennium from General Revenue for transfer to the General Revenue-Dedicated Compensation to Victims of Crime Auxiliary Account No. 494 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>	

RIDER REVISIONS AND ADDITIONS REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Date: 10/2/20	Request Level: Base
Current Rider Number	Page Number In 2020-21 GAA	Proposed Rider Language	
20	1-29	<p>Report on Cost of Ad Valorem Tax Exemption for 100 Percent Disabled Veterans.</p> <p>(a) Out of funds appropriated above, the Comptroller of Public Accounts shall conduct a study to determine the amount of ad valorem tax revenue that each county containing a United States military installation, each county adjacent to a county containing a United States military installation, and each municipality located in either type of those counties lost for the 2019 ad valorem tax year as the result of the granting of the exemption from ad valorem taxation required by Section 11.131, Tax Code, calculated by multiplying the ad valorem tax rate adopted by the county or municipality, as applicable, for the 2019 ad valorem tax year by the total appraised value of all property located in the county or municipality, as applicable, that was granted the exemption for that tax year.</p> <p>(b) The Comptroller shall prepare a report that states the amount of ad valorem tax revenue calculated under Subsection (a) of this section that was lost by:</p> <p style="margin-left: 40px;">(1) each municipality listed by name; (2) each county listed by name; and (3) all municipalities and counties in this state in the aggregate.</p> <p>(c) Not later than December 1, 2020, the Comptroller shall submit the report to the Speaker of the House of Representatives, the Lieutenant Governor, and each member of the Legislature.</p> <p><i>This rider provision is not applicable to the 2022-23 biennium.</i></p>	
21	1-29	<p>Texas Bullion Depository. Included in amounts appropriated above to the Fiscal Programs - Comptroller of Public Accounts, is \$350,000 <u>\$332,500</u> in General Revenue in fiscal year 2020 <u>2022</u> to facilitate operations of the Texas Bullion Depository, including costs incurred to withdraw, insure and transport precious metals from private or other depositories transferred to the Texas Bullion Depository. Any unexpended and unobligated balances of these funds remaining as of August 31, 2020 <u>2022</u>, are appropriated to the Fiscal Programs - Comptroller of Public Accounts for the fiscal year beginning September 1, 2020 <u>2022</u>, for the same purpose.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years and funding levels.</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: Miscellaneous Claims

ITEM PRIORITY: 1

FUNDING FOR STRATEGY: 01-01-01 Miscellaneous Claims

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
2009 Other Operating Expense	\$650,000	\$650,000
TOTAL, OBJECTS OF EXPENSE:	\$650,000	\$650,000
METHOD OF FINANCING:		
0001 General Revenue Fund	\$650,000	\$650,000
TOTAL, METHOD OF FINANCING:	\$650,000	\$650,000

DESCRIPTION / JUSTIFICATION:

To complete the payment of state funds allocated for the Small Claims Program per the Government Code, Section 403.074, and for individuals wrongfully imprisoned by the state of Texas per the Civil Practice and Remedies Code, Section 103.051.

EXTERNAL / INTERNAL FACTORS:

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

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: Reimburse – Beverage Tax

ITEM PRIORITY: 2

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

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
4000 Grants	\$12,321,375	\$12,321,375
TOTAL, OBJECTS OF EXPENSE:	\$12,321,375	\$12,321,375
METHOD OF FINANCING:		
0001 General Revenue Fund	\$12,321,375	\$12,321,375
TOTAL, METHOD OF FINANCING:	\$12,321,375	\$12,321,375

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.

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: Judgments and Settlements

ITEM PRIORITY: 3

FUNDING FOR STRATEGY: 01-01-03 Judgments and Settlements

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
2009 Other Operating Expense	\$75,000	\$0
TOTAL, OBJECTS OF EXPENSE:	\$75,000	\$0
METHOD OF FINANCING:		
0001 General Revenue Fund	\$75,000	\$0
TOTAL, METHOD OF FINANCING:	\$75,000	\$0

DESCRIPTION / 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.

EXTERNAL / INTERNAL FACTORS:

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

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: County Taxes – University Lands

ITEM PRIORITY: 4

FUNDING FOR STRATEGY: 01-01-04 County Taxes – University Lands

CODE	DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:			
4000	Grants	\$393,692	\$393,693
TOTAL, OBJECTS OF EXPENSE:		<u>\$393,692</u>	<u>\$393,693</u>
METHOD OF FINANCING:			
0001	General Revenue Fund	\$393,692	\$393,693
TOTAL, METHOD OF FINANCING:		<u>\$393,692</u>	<u>\$393,693</u>

DESCRIPTION / 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.

EXTERNAL / INTERNAL FACTORS:

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

EXCEPTIONAL ITEMS REQUEST SCHEDULE– FISCAL PROGRAMS

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

ITEM PRIORITY: 5

FUNDING FOR STRATEGY: 01-01-06 Unclaimed Property

CODE	DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:			
	2009 Other Operating Expense	\$13,750,000	\$13,750,000
TOTAL, OBJECTS OF EXPENSE:		<u>\$13,750,000</u>	<u>\$13,750,000</u>
METHOD OF FINANCING:			
	0001 General Revenue Fund	\$13,750,000	\$13,750,000
TOTAL, METHOD OF FINANCING:		<u>\$13,750,000</u>	<u>\$13,750,000</u>

DESCRIPTION / JUSTIFICATION:

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

EXTERNAL / INTERNAL FACTORS:

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

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: Law Enforcement Education Funds

ITEM PRIORITY: 6

FUNDING FOR STRATEGY: 01-01-07 Law Enforcement Education Funds

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
4000 Grants	\$300,000	\$300,000
TOTAL, OBJECTS OF EXPENSE:	\$300,000	\$300,000
METHOD OF FINANCING:		
0116 GR Dedicated – Law Enforcement Officer Standards and Education Account	\$300,000	\$300,000
TOTAL, METHOD OF FINANCING:	\$300,000	\$300,000

DESCRIPTION / 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:

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

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: Advanced Tax Compliance

ITEM PRIORITY: 7

FUNDING FOR STRATEGY: 01-01-08 Advanced Tax Compliance

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
2001 Professional Fees and Services	\$348,591	\$348,592
TOTAL, OBJECTS OF EXPENSE:	<u>\$348,591</u>	<u>\$348,592</u>
METHOD OF FINANCING:		
0001 General Revenue Fund	\$348,591	\$348,592
TOTAL, METHOD OF FINANCING:	<u>\$348,591</u>	<u>\$348,592</u>

DESCRIPTION / 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.

EXTERNAL / INTERNAL FACTORS:

The success of the advanced tax compliance program is dependent upon continued funding by the 87th Legislature.

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: Habitat Protection Fund

ITEM PRIORITY: 8

FUNDING FOR STRATEGY: 01-01-11 Habitat Protection Fund

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
2009 Other Operating Expense	\$250,000	\$0
TOTAL, OBJECTS OF EXPENSE:	<u>\$250,000</u>	<u>\$0</u>
METHOD OF FINANCING:		
0001 General Revenue Fund	\$250,000	\$0
TOTAL, METHOD OF FINANCING:	<u>\$250,000</u>	<u>\$0</u>

DESCRIPTION / 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:

Expenditures in this strategy are legislatively mandated.

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: Disabled Veteran Assist Payments

ITEM PRIORITY: 9

FUNDING FOR STRATEGY: 01-01-13 Disabled Veteran Assist Payments

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
4000 Grants	\$1,000,000	\$0
TOTAL, OBJECTS OF EXPENSE:	<u>\$1,000,000</u>	<u>\$0</u>
METHOD OF FINANCING:		
0001 General Revenue Fund	\$1,000,000	\$0
TOTAL, METHOD OF FINANCING:	<u>\$1,000,000</u>	<u>\$0</u>

DESCRIPTION / 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:

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

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: Texas Bullion Depository

ITEM PRIORITY: 10

FUNDING FOR STRATEGY: 01-01-14 Texas Bullion Depository

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
2009 Other Operating Expense	\$17,500	\$0
TOTAL, OBJECTS OF EXPENSE:	<u>\$17,500</u>	<u>\$0</u>
METHOD OF FINANCING:		
0001 General Revenue Fund	\$17,500	\$0
TOTAL, METHOD OF FINANCING:	<u>\$17,500</u>	<u>\$0</u>

DESCRIPTION / JUSTIFICATION:

To facilitate operations of the Texas Bullion Depository, including costs incurred to withdraw, insure and transport precious metals from private or other depositories transferred to the Texas Bullion Depository.

EXTERNAL / INTERNAL FACTORS:

Expenditures in this strategy are driven by the availability of funding to manage and administer precious metal deposits.

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: Promote and Manage Energy Programs

ITEM PRIORITY: 11

FUNDING FOR STRATEGY: 02-01-01 Promote and Manage Energy Programs

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
2001 Professional Fees and Services	\$20,912	\$20,913
TOTAL, OBJECTS OF EXPENSE:	<u>\$20,912</u>	<u>\$20,913</u>
METHOD OF FINANCING:		
0001 General Revenue Fund	\$20,912	\$20,913
TOTAL, METHOD OF FINANCING:	<u>\$20,912</u>	<u>\$20,913</u>

DESCRIPTION / 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.

EXTERNAL / INTERNAL FACTORS:

Expenditures in this strategy are driven by the availability of funding to manage and administer critical and productive programs to promote energy efficiency for state and local governments.

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: Miscellaneous Claims
 ALLOCATION TO STRATEGY: 01-01-01 Miscellaneous Claims

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
2009 Other Operating Expense	\$650,000	\$650,000
TOTAL, OBJECTS OF EXPENSE:	<u>\$650,000</u>	<u>\$650,000</u>
METHOD OF FINANCING:		
0001 General Revenue Fund	\$650,000	\$650,000
TOTAL, METHOD OF FINANCING:	<u>\$650,000</u>	<u>\$650,000</u>

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: Reimburse – Beverage Tax
 ALLOCATION TO STRATEGY: 01-01-02 Reimburse – Beverage Tax

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
4000 Grants	\$12,321,375	\$12,321,375
TOTAL, OBJECTS OF EXPENSE:	\$12,321,375	\$12,321,375
METHOD OF FINANCING:		
0001 General Revenue Fund	\$12,321,375	\$12,321,375
TOTAL, METHOD OF FINANCING:	\$12,321,375	\$12,321,375

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: Judgments and Settlements

ALLOCATION TO STRATEGY: 01-01-03 Judgments and Settlements

CODE	DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:			
2009	Other Operating Expense	\$75,000	\$0
TOTAL, OBJECTS OF EXPENSE:		<u>\$75,000</u>	<u>\$0</u>
METHOD OF FINANCING:			
0001	General Revenue Fund	\$75,000	\$0
TOTAL, METHOD OF FINANCING:		<u>\$75,000</u>	<u>\$0</u>

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: County Taxes – University Lands
 ALLOCATION TO STRATEGY: 01-01-04 County Taxes – University Lands

CODE	DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:			
4000	Grants	\$393,692	\$393,693
TOTAL, OBJECTS OF EXPENSE:		<u>\$393,692</u>	<u>\$393,693</u>
METHOD OF FINANCING:			
0001	General Revenue Fund	\$393,692	\$393,693
TOTAL, METHOD OF FINANCING:		<u>\$393,692</u>	<u>\$393,693</u>

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: Unclaimed Property
 ALLOCATION TO STRATEGY: 01-01-06 Unclaimed Property

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
2009 Other Operating Expense	\$13,750,000	\$13,750,000
TOTAL, OBJECTS OF EXPENSE:	<u>\$13,750,000</u>	<u>\$13,750,000</u>
METHOD OF FINANCING:		
0001 General Revenue Fund	\$13,750,000	\$13,750,000
TOTAL, METHOD OF FINANCING:	<u>\$13,750,000</u>	<u>\$13,750,000</u>

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: Law Enforcement Education Funds
 ALLOCATION TO STRATEGY: 01-01-07 Law Enforcement Education Funds

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
4000 Grants	\$300,000	\$300,000
TOTAL, OBJECTS OF EXPENSE:	<u>\$300,000</u>	<u>\$300,000</u>
METHOD OF FINANCING:		
0116 GR Dedicated – Law Enforcement Officer Standards and Education Account	\$300,000	\$300,000
TOTAL, METHOD OF FINANCING:	<u>\$300,000</u>	<u>\$300,000</u>

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: Advanced Tax Compliance
 ALLOCATION TO STRATEGY: 01-01-08 Advanced Tax Compliance

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
2001 Professional Fees and Services	\$348,591	\$348,592
TOTAL, OBJECTS OF EXPENSE:	<u>\$348,591</u>	<u>\$348,592</u>
METHOD OF FINANCING:		
0001 General Revenue Fund	\$348,591	\$348,592
TOTAL, METHOD OF FINANCING:	<u>\$348,591</u>	<u>\$348,592</u>

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: Habitat Protection Fund
 ALLOCATION TO STRATEGY: 01-01-11 Habitat Protection Fund

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
2009 Other Operating Expense	\$250,000	\$0
TOTAL, OBJECTS OF EXPENSE:	\$250,000	\$0
METHOD OF FINANCING:		
0001 General Revenue Fund	\$250,000	\$0
TOTAL, METHOD OF FINANCING:	\$250,000	\$0

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories: Service-07, Income-A.2, Age-B.3
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ITEM NAME: Disabled Veteran Assist Payments
 ALLOCATION TO STRATEGY: 01-01-13 Disabled Veteran Assist Payments

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
4000 Grants	\$1,000,000	\$0
TOTAL, OBJECTS OF EXPENSE:	\$1,000,000	\$0
METHOD OF FINANCING:		
0001 General Revenue Fund	\$1,000,000	\$0
TOTAL, METHOD OF FINANCING:	\$1,000,000	\$0

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories: Service-07, Income-A.2, Age-B.3
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ITEM NAME: Texas Bullion Depository
 ALLOCATION TO STRATEGY: 01-01-14 Texas Bullion Depository

CODE	DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:			
2009	Other Operating Expense	\$17,500	\$0
TOTAL, OBJECTS OF EXPENSE:		<u>\$17,500</u>	<u>\$0</u>
METHOD OF FINANCING:			
0001	General Revenue Fund	\$17,500	\$0
TOTAL, METHOD OF FINANCING:		<u>\$17,500</u>	<u>\$0</u>

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: Promote and Manage Energy Programs
 ALLOCATION TO STRATEGY: 02-01-01 Promote and Manage Energy Programs

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
2001 Professional Fees and Services	\$20,912	\$20,913
TOTAL, OBJECTS OF EXPENSE:	\$20,912	\$20,913
METHOD OF FINANCING:		
0001 General Revenue Fund	\$20,912	\$20,913
TOTAL, METHOD OF FINANCING:	\$20,912	\$20,913

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 - Fiscal Programs

OBJECTIVE: 01 Comptroller of Public Accounts - Fiscal Programs

STRATEGY: 01 Miscellaneous Claims

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
2009 Other Operating Expense	\$650,000	\$650,000
TOTAL, OBJECTS OF EXPENSE:	\$650,000	\$650,000
METHOD OF FINANCING:		
0001 General Revenue Fund	\$650,000	\$650,000
TOTAL, METHOD OF FINANCING:	\$650,000	\$650,000

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

Payment of miscellaneous claims.

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 - Fiscal Programs

OBJECTIVE: 01 Comptroller of Public Accounts - Fiscal Programs

STRATEGY: 02 Reimburse – Beverage Tax

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
4000 Grants	\$12,321,375	\$12,321,375
TOTAL, OBJECTS OF EXPENSE:	\$12,321,375	\$12,321,375
METHOD OF FINANCING:		
0001 General Revenue Fund	\$12,321,375	\$12,321,375
TOTAL, METHOD OF FINANCING:	\$12,321,375	\$12,321,375

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

Reimbursement of mixed beverage taxes.

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 - Fiscal Programs

OBJECTIVE: 01 Comptroller of Public Accounts - Fiscal Programs

STRATEGY: 03 Judgments and Settlements

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
2009 Other Operating Expense	\$75,000	\$0
TOTAL, OBJECTS OF EXPENSE:	\$75,000	\$0
METHOD OF FINANCING:		
0001 General Revenue Fund	\$75,000	\$0
TOTAL, METHOD OF FINANCING:	\$75,000	\$0

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

Payment of judgments and settlements.

EXCEPTIONAL ITEMS STRATEGY REQUEST – FISCAL PROGRAMS

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

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
4000 Grants	\$393,692	\$393,693
TOTAL, OBJECTS OF EXPENSE:	\$393,692	\$393,693
METHOD OF FINANCING:		
0001 General Revenue Fund	\$393,692	\$393,693
TOTAL, METHOD OF FINANCING:	\$393,692	\$393,693

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

Payment of county taxes on university lands.

EXCEPTIONAL ITEMS STRATEGY REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories: Service-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: 06 Unclaimed Property

CODE	DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:			
2009	Other Operating Expense	\$13,750,000	\$13,750,000
TOTAL, OBJECTS OF EXPENSE:		\$13,750,000	\$13,750,000
METHOD OF FINANCING:			
0001	General Revenue Fund	\$13,750,000	\$13,750,000
TOTAL, METHOD OF FINANCING:		\$13,750,000	\$13,750,000

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

Payment of unclaimed property claims.

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 - Fiscal Programs

OBJECTIVE: 01 Comptroller of Public Accounts - Fiscal Programs

STRATEGY: 07 Law Enforcement Education Funds

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
4000 Grants	\$300,000	\$300,000
TOTAL, OBJECTS OF EXPENSE:	\$300,000	\$300,000
METHOD OF FINANCING:		
0116 GR Dedicated – Law Enforcement Officer Standards and Education Account	\$300,000	\$300,000
TOTAL, METHOD OF FINANCING:	\$300,000	\$300,000

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

Allocation of law enforcement education funds.

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 - Fiscal Programs

OBJECTIVE: 01 Comptroller of Public Accounts - Fiscal Programs

STRATEGY: 08 Advanced Tax Compliance.

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
2001 Professional Fees and Services	\$348,591	\$348,592
TOTAL, OBJECTS OF EXPENSE:	\$348,591	\$348,592
METHOD OF FINANCING:		
0001 General Revenue Fund	\$348,591	\$348,592
TOTAL, METHOD OF FINANCING:	\$348,591	\$348,592

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

Increased tax compliance.

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 - Fiscal Programs

OBJECTIVE: 01 Comptroller of Public Accounts - Fiscal Programs

STRATEGY: 11 Habitat Protection Fund

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
2009 Other Operating Expense	\$250,000	\$0
TOTAL, OBJECTS OF EXPENSE:	\$250,000	\$0
METHOD OF FINANCING:		
0001 General Revenue Fund	\$250,000	\$0
TOTAL, METHOD OF FINANCING:	\$250,000	\$0

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

Funding for the Habitat Protection Fund.

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 - Fiscal Programs

OBJECTIVE: 01 Comptroller of Public Accounts - Fiscal Programs

STRATEGY: 13 Disabled Veteran Assist Payments

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
4000 Grants	\$1,000,000	\$0
TOTAL, OBJECTS OF EXPENSE:	\$1,000,000	\$0
METHOD OF FINANCING:		
0001 General Revenue Fund	\$1,000,000	\$0
TOTAL, METHOD OF FINANCING:	\$1,000,000	\$0

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

Disabled veteran assistance payments to cities and counties.

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 - Fiscal Programs

OBJECTIVE: 01 Comptroller of Public Accounts - Fiscal Programs

STRATEGY: 14 Texas Bullion Depository

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
2009 Other Operating Expense	\$17,500	\$0
TOTAL, OBJECTS OF EXPENSE:	\$17,500	\$0
METHOD OF FINANCING:		
0001 General Revenue Fund	\$17,500	\$0
TOTAL, METHOD OF FINANCING:	\$17,500	\$0

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

Funding for the Texas Bullion Depository.

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: 02 Develop & Administer Programs That Promote Energy Efficiency

OBJECTIVE: 01 Maintain \$150 Million Balance in LoanSTAR Program

STRATEGY: 01 Promote and Manage Energy Programs

CODE DESCRIPTION	EXCP 2022	EXCP 2023
OBJECTS OF EXPENSE:		
2001 Professional Fees and Services	\$20,912	\$20,913
TOTAL, OBJECTS OF EXPENSE:	\$20,912	\$20,913
METHOD OF FINANCING:		
0001 General Revenue Fund	\$20,912	\$20,913
TOTAL, METHOD OF FINANCING:	\$20,912	\$20,913

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

Promote and manage energy programs.

FEDERAL FUNDS SUPPORTING SCHEDULE – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts				
CFDA NUMBER / STRATEGY	EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
00.000.001 Miscellaneous Claims					
01-01-01 Miscellaneous Claims	\$3,164	\$24,711	\$0	\$0	\$0
TOTAL, ALL STRATEGIES	\$3,164	\$24,711	\$0	\$0	\$0
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
TOTAL, FEDERAL FUNDS	\$3,164	\$24,711	\$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	\$898,943	\$403,690	\$705,030	\$355,675	\$372,669
02-01-03 Allocate grants and loans to promote energy efficiency	\$3,065,305	\$2,157,959	\$211,509	\$3,347,505	\$3,330,511
TOTAL, ALL STRATEGIES	\$3,964,248	\$2,561,649	\$916,539	\$3,703,180	\$3,703,180
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
TOTAL, FEDERAL FUNDS	\$3,964,248	\$2,561,649	\$916,539	\$3,703,180	\$3,703,180
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	\$19,786,983	\$1,923,574	\$10,477,470	\$8,356,138	\$7,830,972
TOTAL, ALL STRATEGIES	\$19,786,983	\$1,923,574	\$10,477,470	\$8,356,138	\$7,830,972
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
TOTAL, FEDERAL FUNDS	\$19,786,983	\$1,923,574	\$10,477,470	\$8,356,138	\$7,830,972
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 2019	EST 2020	BUD 2021	BL 2022	BL 2023
81.106.000 Transport of Transuranic Wastes to the Waste Isolation Plant – WIPP					
02-01-01 Promote and manage energy programs	\$62,800	\$49,653	\$62,800	\$66,342	\$67,098
02-01-03 Allocate grants and loans to promote energy efficiency	\$81,565	\$330,742	\$388,800	\$385,828	\$398,637
TOTAL, ALL STRATEGIES	\$144,365	\$380,395	\$451,600	\$452,170	\$465,735
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
TOTAL, FEDERAL FUNDS	\$144,365	\$380,395	\$451,600	\$452,170	\$465,735
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	\$263,899	\$134,244	\$261,347	\$220,446	\$220,446
02-01-03 Allocate grants and loans to promote energy efficiency	\$1,352,592	\$1,808,779	\$1,303,394	\$1,344,294	\$1,344,294
TOTAL, ALL STRATEGIES	\$1,616,491	\$1,943,023	\$1,564,741	\$1,564,740	\$1,564,740
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
TOTAL, FEDERAL FUNDS	\$1,616,491	\$1,943,023	\$1,564,741	\$1,564,740	\$1,564,740
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0

FEDERAL FUNDS SUPPORTING SCHEDULE – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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CFDA NUMBER / STRATEGY	EXP 2019	EST 2020	BUD 2021	BL 2022	BL 2023
SUMMARY LISTING OF FEDERAL PROGRAM AMOUNTS					
00.000.001 Miscellaneous Claims	\$3,164	\$24,711	\$0	\$0	\$0
81.041.000 State Energy Program	\$3,964,248	\$2,561,649	\$916,539	\$3,703,180	\$3,703,180
81.041.002 State Energy Program – Revolving	\$19,786,983	\$1,923,574	\$10,477,470	\$8,356,138	\$7,830,972
81.106.000 Transport of Transuranic Wastes to the Waste Isolation Plant – WIPP	\$144,365	\$380,395	\$451,600	\$452,170	\$465,735
81.214.000 Pantex – Environmental Restoration – AIP	\$1,616,491	\$1,943,023	\$1,564,741	\$1,564,740	\$1,564,740
TOTAL, ALL STRATEGIES	\$25,515,251	\$6,833,352	\$13,410,350	\$14,076,228	\$13,564,627
TOTAL, FEDERAL FUNDS FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
TOTAL, FEDERAL FUNDS	\$25,515,251	\$6,833,352	\$13,410,350	\$14,076,228	\$13,564,627
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0

ASSUMPTIONS AND METHODOLOGY

The State Energy Conservation Office (SECO) applied for and received federal Department of Energy (DOE) funding for the State Energy Program (SEP). This program is located under CFDA number 81.041.000. The purpose of this program is to promote energy conservation and efficiency and reduce the rate of growth of energy demand by developing and implementing comprehensive state energy conservation plans supported by federal financial and technical assistance.

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
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FEDERAL FY	AWARD AMOUNT	EXPENDED SFY 2017	EXPENDED SFY 2018	EXPENDED SFY 2019	ESTIMATED SFY 2020	BUDGETED SFY 2021	REQUESTED SFY 2022	REQUESTED SFY 2023	TOTAL	DIFFERENCE FROM AWARD
81.041.000 State Energy Program										
2017	\$2,359,490	\$747,484	\$0	\$0	\$0	\$0	\$0	\$0	\$747,484	\$1,612,006
2018	\$2,350,100	\$0	\$1,464,312	\$0	\$0	\$0	\$0	\$0	\$1,464,312	\$885,788
2019	\$3,123,350	\$0	\$0	\$5,621,144	\$0	\$0	\$0	\$0	\$5,621,144	(\$2,497,794)
2020	\$3,145,530	\$0	\$0	\$0	\$1,763,592	\$0	\$0	\$0	\$1,763,592	\$1,381,938
2021	\$3,787,180	\$0	\$0	\$0	\$0	\$5,167,890	\$0	\$0	\$5,167,890	(\$1,380,710)
2022	\$3,703,180	\$0	\$0	\$0	\$0	\$0	\$3,703,180	\$0	\$3,703,180	\$0
2023	\$3,703,180	\$0	\$0	\$0	\$0	\$0	\$0	\$3,703,180	\$3,703,180	\$0
TOTAL	\$22,172,010	\$747,484	\$1,464,312	\$5,621,144	\$1,763,592	\$5,167,890	\$3,703,180	\$3,703,180	\$22,170,782	\$1,228
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Employee Benefits Payments (*)		\$121,216	\$119,981	\$101,190	\$80,119	\$94,860	\$91,496	\$93,326	\$702,188	

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

FEDERAL FUNDS TRACKING SCHEDULE – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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FEDERAL FY	AWARD AMOUNT	EXPENDED SFY 2017	EXPENDED SFY 2018	EXPENDED SFY 2019	ESTIMATED SFY 2020	BUDGETED SFY 2021	REQUESTED SFY 2022	REQUESTED SFY 2023	TOTAL	DIFFERENCE FROM AWARD
81.106.000 Transport of Transuranic Wastes to the Waste Isolation Plant – WIPP										
2017	\$446,000	\$362,451	\$0	\$0	\$0	\$0	\$0	\$0	\$362,451	\$83,549
2018	\$441,800	\$0	\$435,238	\$0	\$0	\$0	\$0	\$0	\$435,238	\$6,562
2019	\$442,079	\$0	\$0	\$428,241	\$0	\$0	\$0	\$0	\$428,241	\$13,838
2020	\$315,669	\$0	\$0	\$0	\$295,774	\$0	\$0	\$0	\$295,774	\$19,895
2021	\$439,000	\$0	\$0	\$0	\$0	\$439,000	\$0	\$0	\$439,000	\$0
2022	\$452,170	\$0	\$0	\$0	\$0	\$0	\$452,170	\$0	\$452,170	\$0
2023	\$465,735	\$0	\$0	\$0	\$0	\$0	\$0	\$465,735	\$465,735	\$0
TOTAL	\$3,002,453	\$362,451	\$435,238	\$428,241	\$295,774	\$439,000	\$452,170	\$465,735	\$2,878,609	\$123,844
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Employee Benefits Payments (*)		\$7,746	\$8,465	\$9,029	\$8,041	\$11,720	\$11,720	\$11,720	\$68,441	

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

FEDERAL FUNDS TRACKING SCHEDULE – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts
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FEDERAL FY	AWARD AMOUNT	EXPENDED SFY 2017	EXPENDED SFY 2018	EXPENDED SFY 2019	ESTIMATED SFY 2020	BUDGETED SFY 2021	REQUESTED SFY 2022	REQUESTED SFY 2023	TOTAL	DIFFERENCE FROM AWARD
81.119.000 State Energy Program – Special Projects										
2015	\$275,000	\$60,194	\$0	\$0	\$0	\$0	\$0	\$0	\$60,194	\$214,806
TOTAL	\$275,000	\$60,194	\$0	\$0	\$0	\$0	\$0	\$0	\$60,194	\$214,806
<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 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.

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 2017	EXPENDED SFY 2018	EXPENDED SFY 2019	ESTIMATED SFY 2020	BUDGETED SFY 2021	REQUESTED SFY 2022	REQUESTED SFY 2023	TOTAL	DIFFERENCE FROM AWARD
81.214.000 Pantex – Environmental Restoration – AIP										
2017	\$1,481,722	\$1,116,730	\$0	\$0	\$0	\$0	\$0	\$0	\$1,116,730	\$364,992
2018	\$1,458,924	\$0	\$1,210,883	\$0	\$0	\$0	\$0	\$0	\$1,210,883	\$248,041
2019	\$1,476,387	\$0	\$0	\$1,145,225	\$0	\$0	\$0	\$0	\$1,145,225	\$331,162
2020	\$1,561,853	\$0	\$0	\$0	\$1,627,300	\$0	\$0	\$0	\$1,627,300	(\$65,447)
2021	\$1,564,741	\$0	\$0	\$0	\$0	\$1,564,741	\$0	\$0	\$1,564,741	\$0
2022	\$1,564,741	\$0	\$0	\$0	\$0	\$0	\$1,564,741	\$0	\$1,564,741	\$0
2023	\$1,564,741	\$0	\$0	\$0	\$0	\$0	\$0	\$1,564,741	\$1,564,741	\$0
TOTAL	\$10,673,109	\$1,116,730	\$1,210,883	\$1,145,225	\$1,627,300	\$1,564,741	\$1,564,741	\$1,564,741	\$9,794,361	\$878,748
<hr/>										
Employee Benefits Payments (*)		\$29,918	\$28,307	\$22,178	\$24,417	\$52,417	\$45,830	\$45,830	\$248,897	

(*) 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 2022-23 General Appropriations Act Bill Pattern:

\$2,623,419,024

0892 / 0842 – Texas Tomorrow Constitutional Trust Fund

Estimated Beginning Balance in Fiscal Year 2020	\$2,128,327,029
Estimated Revenues – Fiscal 2020	\$385,841,349
Estimated Revenues – Fiscal 2021	\$395,388,912
Fiscal 2020-21 Biennial Total	<u>\$2,909,557,290</u>
Estimated Beginning Balance in Fiscal Year 2022	\$1,786,681,228
Estimated Revenues – Fiscal 2022	\$409,972,375
Estimated Revenues – Fiscal 2023	\$426,765,421
Fiscal 2022-23 Biennial Total	<u>\$2,623,419,024</u>

Estimated Expenditures for the 2022-23 Biennium: \$1,111,152,623

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. Tex. Educ. Code Ann. §54.903 establishes the Texas Achieving a Better Life Experience (ABLE) Program as a trust fund outside of the state treasury for contributions and earnings under an ABLE participation agreement. Tex. Educ. Code Ann. §54.909 provides that the fund's assets may only be used to make distributions to designated beneficiaries; pay the costs of program administration and operations; make refunds for cancellations, excess contributions, liquidation under Section 54.908(d) and death, in accordance with a computation method determined by the board; roll over funds to another ABLE account to the extent authorized by Section 529A, Internal Revenue Code; and make distributions to the state as authorized by Section 529A, Internal Revenue Code.

Legal Citation:

Tex. Educ. Code Ann., Subchapters F, G, H and J establish the Texas Prepaid Higher Education Tuition Program, the Higher Education Savings Plan and the Prepaid Tuition Unit Undergraduate Education Program and the Texas Achieving a Better Life Experience Program, respectively. Tex. Educ. Code Ann. §§ 54.634(a), 54.703(b), 54.764(a) and 54.903(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 8/31/2019.
2. TGTP estimated investment return for fiscal 2021 through fiscal 2023 is based on actuarial assumptions for rates of return adopted by the Texas Prepaid Higher Education Tuition 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 5.83 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 8/31/2019.
6. Texas Tuition Promise Fund net investment returns are based on actuarial assumptions adopted by the Board of 5.83 percent per year less investment expenses of 0.98 percent per year.
7. Texas Achieving a Better Life Experience (ABLE) program activities, contributions and distributions are project to grow at the rate of 15 percent per year.
8. Texas ABLE program investments are assumed to return 3.78 percent per year.

Texas Comptroller of Public Accounts
Budget and Internal Accounting
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