



Glenn Hegar Texas Comptroller of Public Accounts

Legislative Appropriations Request

FISCAL YEARS 2026 - 2027

September 1, 2025 - August 31, 2027

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



LEGISLATIVE APPROPRIATIONS REQUEST

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



Fiscal Years 2026 - 2027
September 1, 2025 - August 31, 2027

A handwritten signature in black ink that reads "Josh Mason".

Manager, Budget & Internal Accounting

A handwritten signature in black ink that reads "Lisa Craven".

Chief Deputy Comptroller (Chief Clerk)

A handwritten signature in black ink that reads "Glenn Hegar".

Glenn Hegar, Texas Comptroller of Public Accounts

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Administrator's Statement
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

304 Comptroller of Public Accounts

Introduction

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

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

One of the agency's key functions is to collect more than 100 separate taxes, fees and assessments, including local sales taxes on behalf of more than 1,700 local jurisdictions.

LEGISLATIVE APPROPRIATIONS REQUEST FOR FISCAL 2026-27

As directed by the state's leadership, the Comptroller's office is submitting a baseline funding request of \$664.9 million for the fiscal 2026-27 biennium. This baseline budget complies with the approved funding provided by the Legislative Budget Board and will enable the agency to:

- Attract and retain professional staff in the tax, financial and technology areas and maintain an employment cap of 2,958.3 full time equivalents, while continuing to provide excellent customer service.
- Support the agency's goal of improving voluntary compliance by conducting an estimated 13,000 audits and verifications and issuing permits for non-permitted taxpayers.
- Maintain a public presence throughout the state, both for tax collections and taxpayer service purposes. Enforcement collectors will close an average of 310 delinquent accounts each month and the division will collect \$1.23 billion in delinquent taxes over the biennium.
- Disseminate accurate and timely tax information and interpret tax policy to promote taxpayer compliance. At this level of funding, Tax Assistance professionals will answer more than 408,000 telephone calls each year.
- Process 13 million tax returns and deposit more than 10 million payments over the biennium.
- Oversee the cash management functions of the state and process more than \$10.8 million deposits and manage more than \$1.4 billion in assets.
- Return unclaimed property of more than \$660 million from uncashed checks, forgotten bank accounts, security deposits and utility refunds to its rightful owners.

Administrator's Statement

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- Manage a statewide procurement system that ensures the state receives quality, cost-effective goods and services and maximizes competition, while facilitating business opportunities for Historically Underutilized Businesses.

Exceptional Items Request

The Comptroller's office is requesting five exceptional items for the fiscal 2026–27 biennium totaling \$57.6 million. Those items include \$24.7 million for IT modernization projects, \$19.2 million for recruitment and retention of critical workforce, \$3.2 million for upgrades and improvements, \$8.7 for on-going costs associated with IT replacement and modernization of two legacy systems (the Uniform Statewide Accounting System (USAS) and the Texas Identification Number System (TINS), and \$0.9 million to provide support for law enforcement operations in the Criminal Investigation Division (CID), including costs for police body armor, 21 leased vehicles, emergency equipment for vehicles including radios, and uniforms.

FISCAL PROGRAMS (AGENCY 902)

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

House Bill 5, as passed by the 87th Legislature, amended the Government Code to promote broadband development throughout the state of Texas. The creation of the Texas Broadband Development Office, under the umbrella of the Comptroller, partners with local governments, industry stakeholders and citizens to expand reliable, affordable, high-speed internet across the state.

The Texas Opioid Abatement Fund Council was formed to ensure that money recovered through the joint efforts of the state and its political subdivisions through a statewide opioid settlement agreement is allocated fairly and spent to remediate the opioid crisis using efficient, cost-effective methods. The Council is administratively attached to the Texas Comptroller's office, which provides the staff and facilities as necessary to assist the Council in performing its duties.

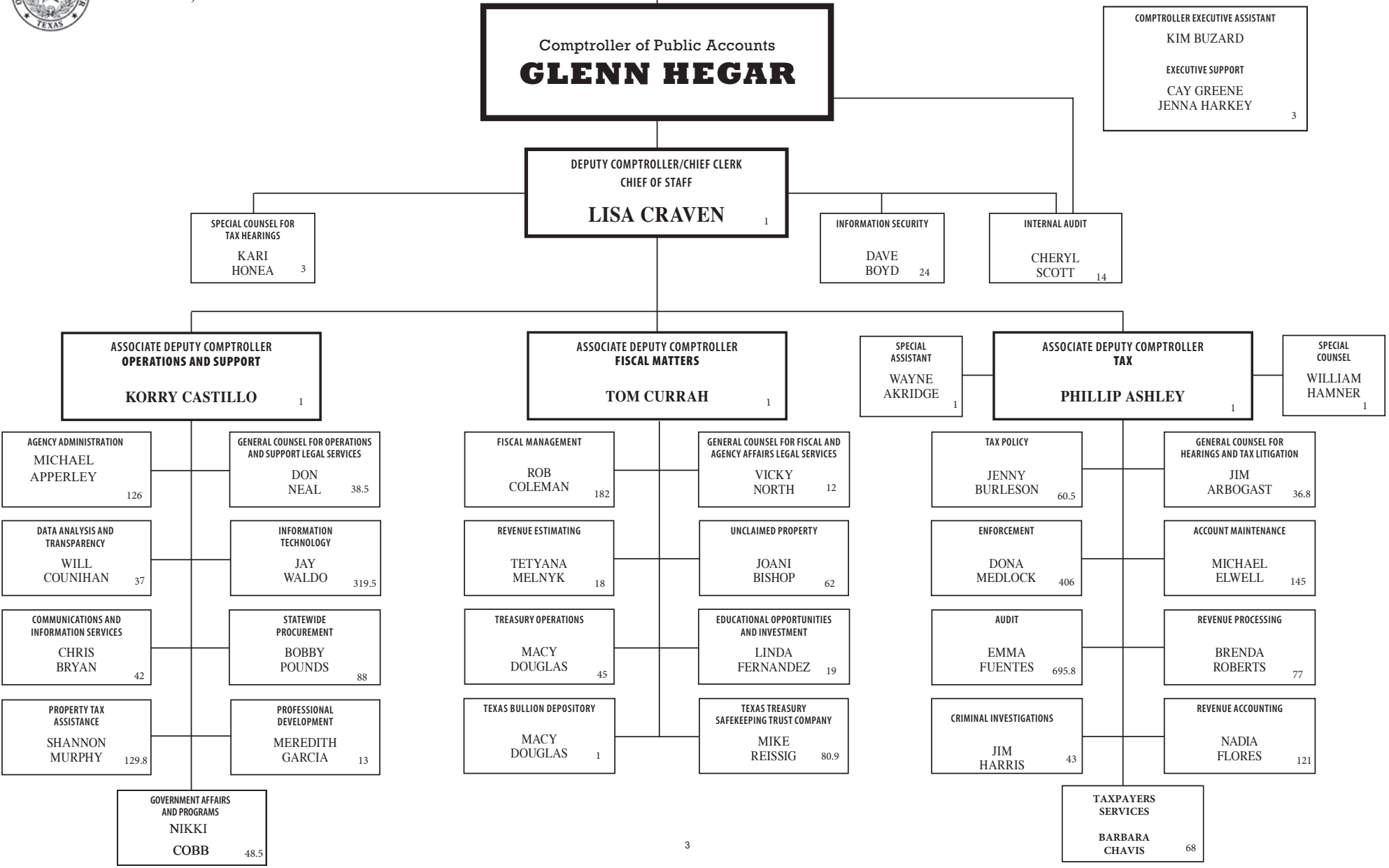
Exceptional Items Request

The Fiscal Programs for the Comptroller's office is requesting four exceptional items for the fiscal 2026–27 biennium, including \$1.7 billion in federal grants for the Texas Broadband Development Office, \$95.9 million in mixed beverage tax reimbursements, \$50.4 million for Local Government Relief for Disabled Veterans Exemptions program payments to local governments and an increase to the full-time equivalent (FTE) cap for Fiscal Programs by 18 FTEs to administer additional federal grant funding for the State Energy Conservation Office.



Total FTE: 2,966.3

People of Texas





CERTIFICATE

Agency Name Comptroller of Public Accounts

This is to certify that the information contained in the agency Legislative Appropriations Request filed with the Legislative Budget Board (LBB) and the Office of the Governor, Budget and Policy Division, is accurate to the best of my knowledge and that the electronic submission to the LBB via the Automated Budget and Evaluation System of Texas (ABEST) and the PDF file submitted via the LBB Document Submission application are identical.

Additionally, should it become likely at any time that unexpended balances will accrue for any account, the LBB and the Office of the Governor will be notified in writing in accordance with House Bill 1, Article IX, Section 7.01, Eighty-eighth Legislature, Regular Session, 2023.

Chief Executive Office or Presiding Judge

Lisa Craven

Signature

Lisa Craven

Printed Name

Deputy Comptroller

Title

08/30/2024

Date

Board or Commission Chair

Signature

Printed Name

Title

Date

Chief Financial Officer

J. Mason

Signature

Jack Mason

Printed Name

Division Manager

Title

08/30/2024

Date

Budget Overview - Biennial Amounts
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

304 Comptroller of Public Accounts

Appropriation Years: 2026-27

	GENERAL REVENUE FUNDS		GR DEDICATED		FEDERAL FUNDS		OTHER FUNDS		ALL FUNDS		EXCEPTIONAL ITEM FUNDS	
	2024-25	2026-27	2024-25	2026-27	2024-25	2026-27	2024-25	2026-27	2024-25	2026-27	2026-27	
	<hr/>											
Goal: 1. To Improve Voluntary Compliance with Tax Laws												
1.1.1. Ongoing Audit Activities	225,088,025	235,223,962					151,840	118,840	225,239,865	235,342,802	16,243,185	
1.2.1. Tax Laws Compliance	107,640,926	104,822,718					22,612	22,612	107,663,538	104,845,330	14,458,549	
1.3.1. Taxpayer Information	40,239,672	37,146,666					9,552	9,552	40,249,224	37,156,218	621,200	
1.4.1. Tax Hearings	27,537,444	27,882,552					4,222	4,222	27,541,666	27,886,774	61,224	
Total, Goal	400,506,067	405,075,898					188,226	155,226	400,694,293	405,231,124	31,384,158	
Goal: 2. To Efficiently Manage the State's Fiscal Affairs												
2.1.1. Accounting/Reporting	66,691,176	64,234,608					284,752	284,752	66,975,928	64,519,360	1,696,916	
2.1.2. Capps Implementation	107,069,916	106,859,670							107,069,916	106,859,670	15,566,945	
2.2.1. Property Tax Program	32,795,582	30,915,162					205,330	205,330	33,000,912	31,120,492	5,841,492	
2.3.1. Treasury Operations	12,975,146	12,622,614					22,982	22,982	12,998,128	12,645,596	80,857	
2.4.1. Procurement And Support Services	12,918,997	11,593,496					3,225,820	3,225,820	16,144,817	14,819,316	1,202,452	
Total, Goal	232,450,817	226,225,550					3,738,884	3,738,884	236,189,701	229,964,434	24,388,662	
Goal: 3. Manage the Receipt and Disbursement of State Revenue												
3.1.1. Revenue & Tax Processing	107,283,851	104,181,926					21,670	21,670	107,305,521	104,203,596	1,863,001	
Total, Goal	107,283,851	104,181,926					21,670	21,670	107,305,521	104,203,596	1,863,001	
Total, Agency	740,240,735	735,483,374					3,948,780	3,915,780	744,189,515	739,399,154	57,635,821	
Total FTEs									2,966.3	2,966.3	0.0	

2.A. Summary of Base Request by Strategy

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

304 Comptroller of Public Accounts

Goal / Objective / STRATEGY	Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
1 To Improve Voluntary Compliance with Tax Laws					
1 <i>Guarantee Accuracy Rates/Permit Businesses/Improve Audit Assessments</i>					
1 ONGOING AUDIT ACTIVITIES	99,829,429	107,988,593	117,251,272	117,671,401	117,671,401
2 <i>Achieve Average Account Closure Rates, Ratios and Turnaround Times</i>					
1 TAX LAWS COMPLIANCE	46,654,634	52,009,080	55,654,458	52,422,665	52,422,665
3 <i>Improve Taxpayer Ratings of Accuracy & Speed of Info Disseminated</i>					
1 TAXPAYER INFORMATION	20,721,684	20,475,420	19,773,804	18,578,109	18,578,109
4 <i>Provide Fair and Timely Hearings and Position Letters or Resolutions</i>					
1 TAX HEARINGS	12,735,195	13,186,250	14,355,416	13,943,387	13,943,387
TOTAL, GOAL 1	\$179,940,942	\$193,659,343	\$207,034,950	\$202,615,562	\$202,615,562
2 To Efficiently Manage the State's Fiscal Affairs					
1 <i>Maintain State's Accounting System; Certify General Appropriations Act</i>					
1 ACCOUNTING/REPORTING	30,750,258	31,522,902	35,453,026	32,259,680	32,259,680

2.A. Summary of Base Request by Strategy

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

304 Comptroller of Public Accounts

Goal / Objective / STRATEGY	Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
2 CAPPS IMPLEMENTATION	42,301,252	47,262,061	59,807,855	53,429,835	53,429,835
<u>2</u> <i>Ensure the Effectiveness of the Property Value Study</i>					
1 PROPERTY TAX PROGRAM	17,057,972	16,670,575	16,330,337	15,560,246	15,560,246
<u>3</u> <i>Maximize State Revenue</i>					
1 TREASURY OPERATIONS	6,020,699	6,302,079	6,696,049	6,322,798	6,322,798
<u>4</u> <i>Manage Procurement System; Maximize Competition; Provide Support Svcs</i>					
1 PROCUREMENT AND SUPPORT SERVICES	6,701,752	8,181,759	7,963,058	7,409,658	7,409,658
TOTAL, GOAL 2	\$102,831,933	\$109,939,376	\$126,250,325	\$114,982,217	\$114,982,217
<u>3</u> <i>Manage the Receipt and Disbursement of State Revenue</i>					
<u>1</u> <i>Generate Refunds; Return Allocations; Maintain Turnaround</i>					
1 REVENUE & TAX PROCESSING	50,249,117	52,490,789	54,814,732	52,101,798	52,101,798
TOTAL, GOAL 3	\$50,249,117	\$52,490,789	\$54,814,732	\$52,101,798	\$52,101,798
TOTAL, AGENCY STRATEGY REQUEST	\$333,021,992	\$356,089,508	\$388,100,007	\$369,699,577	\$369,699,577

2.A. Summary of Base Request by Strategy

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

304 Comptroller of Public Accounts

Goal / Objective / STRATEGY	Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST*				\$0	\$0
GRAND TOTAL, AGENCY REQUEST	\$333,021,992	\$356,089,508	\$388,100,007	\$369,699,577	\$369,699,577
METHOD OF FINANCING:					
General Revenue Funds:					
1 General Revenue Fund	331,046,102	354,098,618	386,142,117	367,741,687	367,741,687
SUBTOTAL	\$331,046,102	\$354,098,618	\$386,142,117	\$367,741,687	\$367,741,687
Other Funds:					
666 Appropriated Receipts	1,127,980	1,142,980	1,109,980	1,109,980	1,109,980
777 Interagency Contracts	847,910	847,910	847,910	847,910	847,910
SUBTOTAL	\$1,975,890	\$1,990,890	\$1,957,890	\$1,957,890	\$1,957,890
TOTAL, METHOD OF FINANCING	\$333,021,992	\$356,089,508	\$388,100,007	\$369,699,577	\$369,699,577

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

2.B. Summary of Base Request by Method of Finance
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

METHOD OF FINANCING	Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>GENERAL REVENUE</u>					
<u>1</u> General Revenue Fund					
<i>REGULAR APPROPRIATIONS</i>					
Regular Appropriations from MOF Table (2022-23 GAA)	\$320,256,680	\$0	\$0	\$0	\$0
Regular Appropriations from MOF Table (2024-25 GAA)	\$0	\$349,320,567	\$365,040,045	\$0	\$0
Regular Appropriations from MOF Table (2026-27 GAA)	\$0	\$0	\$0	\$367,741,687	\$367,741,687
<i>RIDER APPROPRIATION</i>					
Art IX, Sec 18.20, Contingency for House Bill 2404 (2022-23 GAA)	\$168,208	\$0	\$0	\$0	\$0
Art IX, Sec 18.35, Contingency for Senate Bill 248 (2022-23 GAA)	\$125,267	\$0	\$0	\$0	\$0
Art IX, Sec 18.33, Contingency for House Bill 4101 (2024-25 GAA)	\$0	\$466,509	\$188,554	\$0	\$0

2.B. Summary of Base Request by Method of Finance
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 304		Agency name: Comptroller of Public Accounts				
METHOD OF FINANCING	Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027	
<u>GENERAL REVENUE</u>						
Art IX, Sec 18.54, Contingency for Senate Bill 1237 (2024-25 GAA)	\$0	\$697,666	\$697,666	\$0	\$0	
Art IX, Sec 18.56, Contingency for Senate Bill 1340 (2024-25 GAA)	\$0	\$1,152,000	\$0	\$0	\$0	
<i>TRANSFERS</i>						
SB 30, 88th Leg, Regular Session (2023), Sec 9.01 Salary Increase for State Employees	\$1,744,298	\$0	\$0	\$0	\$0	
Art IX, Sec 17.16, Appropriation for a Salary Increase for General State Employees (2024-25 GAA)	\$0	\$574,892	\$1,178,529	\$0	\$0	
<i>UNEXPENDED BALANCES AUTHORITY</i>						
Rider #10, Unexpended Balances Between Fiscal Years Within the Biennium (2022-23 GAA)	\$29,675,956	\$0	\$0	\$0	\$0	
Rider #7, Unexpended Balances Carried Forward Between Biennia (2024-25 GAA)						

2.B. Summary of Base Request by Method of Finance
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 304		Agency name: Comptroller of Public Accounts				
METHOD OF FINANCING		Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>GENERAL REVENUE</u>						
		\$(20,924,307)	\$20,924,307	\$0	\$0	\$0
	Rider #10, Unexpended Balances Between Fiscal Years Within the Biennium (2024-25 GAA)					
		\$0	\$(19,037,323)	\$19,037,323	\$0	\$0
TOTAL,	General Revenue Fund					
		\$331,046,102	\$354,098,618	\$386,142,117	\$367,741,687	\$367,741,687
TOTAL, ALL	GENERAL REVENUE					
		\$331,046,102	\$354,098,618	\$386,142,117	\$367,741,687	\$367,741,687
<u>OTHER FUNDS</u>						
<u>666</u> Appropriated Receipts						
<i>REGULAR APPROPRIATIONS</i>						
	Regular Appropriations from MOF Table (2022-23 GAA)					
		\$1,075,000	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2024-25 GAA)					
		\$0	\$1,075,000	\$1,075,000	\$0	\$0
	Regular Appropriations from MOF Table (2026-27 GAA)					
		\$0	\$0	\$0	\$1,109,980	\$1,109,980

2.B. Summary of Base Request by Method of Finance
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 304		Agency name: Comptroller of Public Accounts				
METHOD OF FINANCING		Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>OTHER FUNDS</u>						
<i>RIDER APPROPRIATION</i>						
	Art IX, Sec 8.02(a), Reimbursements and Payments (2022-23 GAA)	\$52,980	\$0	\$0	\$0	\$0
	Art IX, Sec 8.02(a), Reimbursements and Payments (2024-25 GAA)	\$0	\$67,980	\$34,980	\$0	\$0
TOTAL,	Appropriated Receipts	\$1,127,980	\$1,142,980	\$1,109,980	\$1,109,980	\$1,109,980
<u>777</u>	Interagency Contracts					
<i>REGULAR APPROPRIATIONS</i>						
	Regular Appropriations from MOF Table (2022-23 GAA)	\$847,910	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2024-25 GAA)	\$0	\$847,910	\$847,910	\$0	\$0
	Regular Appropriations from MOF Table (2026-27 GAA)	\$0	\$0	\$0	\$847,910	\$847,910

2.B. Summary of Base Request by Method of Finance
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code:	304	Agency name:	Comptroller of Public Accounts			
METHOD OF FINANCING		Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>OTHER FUNDS</u>						
TOTAL,	Interagency Contracts	\$847,910	\$847,910	\$847,910	\$847,910	\$847,910
TOTAL, ALL	OTHER FUNDS	\$1,975,890	\$1,990,890	\$1,957,890	\$1,957,890	\$1,957,890
GRAND TOTAL		\$333,021,992	\$356,089,508	\$388,100,007	\$369,699,577	\$369,699,577

2.B. Summary of Base Request by Method of Finance

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 304		Agency name: Comptroller of Public Accounts				
METHOD OF FINANCING	Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027	
FULL-TIME-EQUIVALENT POSITIONS						
REGULAR APPROPRIATIONS						
Regular Appropriations from MOF Table (2022-23 GAA)	2,950.3	0.0	0.0	0.0	0.0	
Regular Appropriations from MOF Table (2024-25 GAA)	0.0	2,955.3	2,963.3	0.0	0.0	
Regular Appropriations from MOF Table (2026-27 GAA)	0.0	0.0	0.0	2,966.3	2,966.3	
RIDER APPROPRIATION						
Art IX, Sec 18.20, Contingency for House Bill 2404 (2022-23 GAA)	2.0	0.0	0.0	0.0	0.0	
Art IX, Sec 18.35, Contingency for House Bill 248 (2022-23 GAA)	3.0	0.0	0.0	0.0	0.0	
Art IX, Sec 18.33, Contingency for House Bill 4101 (2024-25 GAA)	0.0	3.0	3.0	0.0	0.0	
LAPSED APPROPRIATIONS						
Average Number of Vacancies	(390.6)	(137.4)	0.0	0.0	0.0	
TOTAL, ADJUSTED FTES	2,564.7	2,820.9	2,966.3	2,966.3	2,966.3	

2.C. Summary of Base Request by Object of Expense

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

304 Comptroller of Public Accounts

OBJECT OF EXPENSE	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
1001 SALARIES AND WAGES	\$192,277,119	\$218,141,625	\$235,626,819	\$254,227,806	\$254,227,806
1002 OTHER PERSONNEL COSTS	\$5,356,703	\$4,891,565	\$4,370,701	\$4,370,701	\$4,370,701
2001 PROFESSIONAL FEES AND SERVICES	\$74,697,540	\$74,214,639	\$89,910,631	\$60,671,173	\$60,671,173
2002 FUELS AND LUBRICANTS	\$13,317	\$22,178	\$52,751	\$44,983	\$44,983
2003 CONSUMABLE SUPPLIES	\$762,203	\$664,325	\$699,189	\$596,180	\$596,180
2004 UTILITIES	\$3,892,303	\$4,145,954	\$4,237,015	\$3,612,776	\$3,612,776
2005 TRAVEL	\$3,260,496	\$3,245,209	\$3,290,569	\$3,290,569	\$3,290,569
2006 RENT - BUILDING	\$5,539,148	\$5,829,325	\$5,988,317	\$5,160,807	\$5,160,807
2007 RENT - MACHINE AND OTHER	\$8,241,271	\$9,399,055	\$9,610,710	\$8,194,761	\$8,194,761
2009 OTHER OPERATING EXPENSE	\$38,346,326	\$34,846,280	\$33,785,173	\$29,529,821	\$29,529,821
5000 CAPITAL EXPENDITURES	\$635,566	\$689,353	\$528,132	\$0	\$0
OOE Total (Excluding Riders)	\$333,021,992	\$356,089,508	\$388,100,007	\$369,699,577	\$369,699,577
OOE Total (Riders)					
Grand Total	\$333,021,992	\$356,089,508	\$388,100,007	\$369,699,577	\$369,699,577

2.D. Summary of Base Request Objective Outcomes
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation system of Texas (ABEST)

304 Comptroller of Public Accounts

Goal/ Objective / Outcome	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
1 To Improve Voluntary Compliance with Tax Laws					
1 Guarantee Accuracy Rates/Permit Businesses/Improve Audit Assessments					
KEY 1 Percent Accuracy Rate of Reported Amounts on Original Audits					
	93.30%	97.00%	97.00%	97.00%	97.00%
2 Number of Non-permitted Businesses Permitted					
	812.00	2,300.00	1,500.00	1,500.00	1,500.00
2 Achieve Average Account Closure Rates, Ratios and Turnaround Times					
1 Average Turnaround Time for Closing Delinquent & Other Accounts (Days)					
	198.00	140.00	140.00	140.00	140.00
KEY 2 Av Monthly Delinquent & Other Acct Closure Rate/Enforcement Collector					
	501.00	310.00	340.00	340.00	340.00
3 % Positive Surveys Received from Attendees at Taxpayer Seminars					
	95.00%	95.00%	95.00%	95.00%	95.00%
3 Improve Taxpayer Ratings of Accuracy & Speed of Info Disseminated					
1 % Favorable Responses to Taxpayer Surveys about Disseminated Info					
	85.50%	90.60%	90.60%	90.60%	90.60%
4 Provide Fair and Timely Hearings and Position Letters or Resolutions					
1 % of Cases in Which Resolutions Issued within 250 Days of File Receipt					
	38.00%	72.00%	80.00%	80.00%	80.00%

2.D. Summary of Base Request Objective Outcomes
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation system of Texas (ABEST)

304 Comptroller of Public Accounts

<i>Goal/ Objective / Outcome</i>	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
2 To Efficiently Manage the State's Fiscal Affairs					
1 Maintain State's Accounting System; Certify General Appropriations Act					
1 Percent of Targeted State Agencies with Improved Performance	75.00%	80.00%	80.00%	80.00%	80.00%
2 % Expenditures Supported by Revenue Estimates Prior to Certification	100.00%	100.00%	100.00%	100.00%	100.00%
3 % Variance Between Est & Actual Total State Tax Revenue Collections	3.20%	0.00%	3.50%	0.00%	3.40%
4 Percent of Payroll and Retirement Payments Issued Via Direct Deposit	96.30%	94.00%	94.00%	96.00%	96.00%
5 Percent of Fiscal Management Customers who Return an Overall Rating	86.00%	98.00%	98.00%	98.00%	98.00%
2 Ensure the Effectiveness of the Property Value Study					
1 % of Scheduled ISD Total Value in Which PTAD Met the Margin of Error	68.12%	95.00%	95.00%	95.00%	95.00%
3 Maximize State Revenue					
1 Percent of Funds Processed Electronically	96.00%	99.00%	99.00%	99.00%	99.00%
4 Manage Procurement System; Maximize Competition; Provide Support Svcs					
1 % Increase in Dollar Value of Purchases Made thru TX SmartBuy Program	0.00%	0.50%	0.50%	0.50%	0.50%
2 Number of New HUBs Certified	1,383.00	1,236.00	900.00	1,050.00	1,050.00
3 Presort and Barcode Savings Achieved	318,432.00	320,000.00	320,000.00	320,000.00	320,000.00

2.D. Summary of Base Request Objective Outcomes
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation system of Texas (ABEST)

304 Comptroller of Public Accounts

<i>Goal/ Objective / Outcome</i>	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
3 Manage the Receipt and Disbursement of State Revenue					
<i>1 Generate Refunds; Return Allocations; Maintain Turnaround</i>					
1 Time Required to Generate Taxpayer Refunds					
	38.55	16.00	16.00	12.00	12.00
KEY 2 Time Taken to Return Tax Allocations to Local Jurisdictions (Days)					
	21.58	22.00	22.00	21.00	21.00
3 Average Tax Document Processing Time					
	11.61	6.00	7.00	7.00	7.00

2.E. Summary of Exceptional Items Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304**

Agency name: **Comptroller of Public Accounts**

Priority	Item	2026			2027			Biennium	
		GR and GR/GR Dedicated	All Funds	FTEs	GR and GR Dedicated	All Funds	FTEs	GR and GR Dedicated	All Funds
1	IT Modernization and Cost Increases	\$16,690,315	\$16,690,315	0.0	\$8,974,499	\$8,974,499	0.0	\$25,664,814	\$25,664,814
2	Recruitment & Retention	\$9,600,987	\$9,600,987	0.0	\$9,600,987	\$9,600,987	0.0	\$19,201,974	\$19,201,974
3	Critical Workforce Needs	\$2,890,704	\$2,890,704	0.0	\$258,752	\$258,752	0.0	\$3,149,456	\$3,149,456
4	STARR	\$4,333,021	\$4,333,021	0.0	\$4,333,020	\$4,333,020	0.0	\$8,666,041	\$8,666,041
5	Support for CID	\$710,161	\$710,161	0.0	\$243,375	\$243,375	0.0	\$953,536	\$953,536
Total, Exceptional Items Request		\$34,225,188	\$34,225,188	0.0	\$23,410,633	\$23,410,633	0.0	\$57,635,821	\$57,635,821

Method of Financing

General Revenue	\$34,225,188	\$34,225,188		\$23,410,633	\$23,410,633		\$57,635,821	\$57,635,821
General Revenue - Dedicated								
Federal Funds								
Other Funds								
	\$34,225,188	\$34,225,188		\$23,410,633	\$23,410,633		\$57,635,821	\$57,635,821

Full Time Equivalent Positions

0.0

0.0

Number of 100% Federally Funded FTEs

2.F. Summary of Total Request by Strategy
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Goal/Objective/STRATEGY	Base 2026	Base 2027	Exceptional 2026	Exceptional 2027	Total Request 2026	Total Request 2027
1 To Improve Voluntary Compliance with Tax Laws						
1 Guarantee Accuracy Rates/Permit Businesses/Improve Audit Assessm						
1 ONGOING AUDIT ACTIVITIES	\$117,671,401	\$117,671,401	\$8,542,280	\$7,700,905	\$126,213,681	\$125,372,306
2 Achieve Average Account Closure Rates, Ratios and Turnaround Tim						
1 TAX LAWS COMPLIANCE	52,422,665	52,422,665	11,234,819	3,223,730	63,657,484	55,646,395
3 Improve Taxpayer Ratings of Accuracy & Speed of Info Disseminated						
1 TAXPAYER INFORMATION	18,578,109	18,578,109	311,600	309,600	18,889,709	18,887,709
4 Provide Fair and Timely Hearings and Position Letters or Resolution						
1 TAX HEARINGS	13,943,387	13,943,387	60,362	862	14,003,749	13,944,249
TOTAL, GOAL 1	\$202,615,562	\$202,615,562	\$20,149,061	\$11,235,097	\$222,764,623	\$213,850,659
2 To Efficiently Manage the State's Fiscal Affairs						
1 Maintain State's Accounting System; Certify General Appropriation						
1 ACCOUNTING/REPORTING	32,259,680	32,259,680	1,167,126	529,790	33,426,806	32,789,470
2 CAPPs IMPLEMENTATION	53,429,835	53,429,835	7,783,473	7,783,472	61,213,308	61,213,307
2 Ensure the Effectiveness of the Property Value Study						
1 PROPERTY TAX PROGRAM	15,560,246	15,560,246	3,241,492	2,600,000	18,801,738	18,160,246
3 Maximize State Revenue						
1 TREASURY OPERATIONS	6,322,798	6,322,798	80,857	0	6,403,655	6,322,798
4 Manage Procurement System; Maximize Competition; Provide Supp						
1 PROCUREMENT AND SUPPORT SERVICES	7,409,658	7,409,658	729,452	473,000	8,139,110	7,882,658
TOTAL, GOAL 2	\$114,982,217	\$114,982,217	\$13,002,400	\$11,386,262	\$127,984,617	\$126,368,479

2.F. Summary of Total Request by Strategy
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Goal/Objective/STRATEGY	Base 2026	Base 2027	Exceptional 2026	Exceptional 2027	Total Request 2026	Total Request 2027
3 Manage the Receipt and Disbursement of State Revenue						
<i>1 Generate Refunds; Return Allocations; Maintain Turnaround</i>						
1 REVENUE & TAX PROCESSING	\$52,101,798	\$52,101,798	\$1,073,727	\$789,274	\$53,175,525	\$52,891,072
TOTAL, GOAL 3	\$52,101,798	\$52,101,798	\$1,073,727	\$789,274	\$53,175,525	\$52,891,072
TOTAL, AGENCY STRATEGY REQUEST	\$369,699,577	\$369,699,577	\$34,225,188	\$23,410,633	\$403,924,765	\$393,110,210
TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST						
GRAND TOTAL, AGENCY REQUEST	\$369,699,577	\$369,699,577	\$34,225,188	\$23,410,633	\$403,924,765	\$393,110,210

2.F. Summary of Total Request by Strategy
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 304	Agency name: Comptroller of Public Accounts						
Goal/Objective/STRATEGY	Base 2026	Base 2027	Exceptional 2026	Exceptional 2027	Total Request 2026	Total Request 2027	
General Revenue Funds:							
1 General Revenue Fund	\$367,741,687	\$367,741,687	\$34,225,188	\$23,410,633	\$401,966,875	\$391,152,320	
	\$367,741,687	\$367,741,687	\$34,225,188	\$23,410,633	\$401,966,875	\$391,152,320	
Other Funds:							
666 Appropriated Receipts	1,109,980	1,109,980	0	0	1,109,980	1,109,980	
777 Interagency Contracts	847,910	847,910	0	0	847,910	847,910	
	\$1,957,890	\$1,957,890	\$0	\$0	\$1,957,890	\$1,957,890	
TOTAL, METHOD OF FINANCING	\$369,699,577	\$369,699,577	\$34,225,188	\$23,410,633	\$403,924,765	\$393,110,210	
FULL TIME EQUIVALENT POSITIONS	2,966.3	2,966.3	0.0	0.0	2,966.3	2,966.3	

2.G. Summary of Total Request Objective Outcomes
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation system of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Goal/ Objective / Outcome

		BL 2026	BL 2027	Excp 2026	Excp 2027	Total Request 2026	Total Request 2027
1	To Improve Voluntary Compliance with Tax Laws						
1	<i>Guarantee Accuracy Rates/Permit Businesses/Improve Audit Assessments</i>						
KEY	1 Percent Accuracy Rate of Reported Amounts on Original Audits						
		97.00%	97.00%			97.00%	97.00%
	2 Number of Non-permitted Businesses Permitted						
		1,500.00	1,500.00			1,500.00	1,500.00
2	<i>Achieve Average Account Closure Rates, Ratios and Turnaround Times</i>						
	1 Average Turnaround Time for Closing Delinquent & Other Accounts (Days)						
		140.00	140.00			140.00	140.00
KEY	2 Av Monthly Delinquent & Other Acct Closure Rate/Enforcement Collector						
		340.00	340.00			340.00	340.00
	3 % Positive Surveys Received from Attendees at Taxpayer Seminars						
		95.00%	95.00%			95.00%	95.00%
3	<i>Improve Taxpayer Ratings of Accuracy & Speed of Info Disseminated</i>						
	1 % Favorable Responses to Taxpayer Surveys about Disseminated Info						
		90.60%	90.60%			90.60%	90.60%
4	<i>Provide Fair and Timely Hearings and Position Letters or Resolutions</i>						
	1 % of Cases in Which Resolutions Issued within 250 Days of File Receipt						
		80.00%	80.00%			80.00%	80.00%
2	To Efficiently Manage the State's Fiscal Affairs						
1	<i>Maintain State's Accounting System; Certify General Appropriations Act</i>						

2.G. Summary of Total Request Objective Outcomes
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation system of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Goal/ Objective / Outcome

	BL 2026	BL 2027	Excp 2026	Excp 2027	Total Request 2026	Total Request 2027
1 Percent of Targeted State Agencies with Improved Performance	80.00%	80.00%			80.00%	80.00%
2 % Expenditures Supported by Revenue Estimates Prior to Certification	100.00%	100.00%			100.00%	100.00%
3 % Variance Between Est & Actual Total State Tax Revenue Collections	0.00%	3.40%			0.00%	3.40%
4 Percent of Payroll and Retirement Payments Issued Via Direct Deposit	96.00%	96.00%			96.00%	96.00%
5 Percent of Fiscal Management Customers who Return an Overall Rating	98.00%	98.00%			98.00%	98.00%
2 <i>Ensure the Effectiveness of the Property Value Study</i>						
KEY 1 % of Scheduled ISD Total Value in Which PTAD Met the Margin of Error	95.00%	95.00%			95.00%	95.00%
3 <i>Maximize State Revenue</i>						
KEY 1 Percent of Funds Processed Electronically	99.00%	99.00%			99.00%	99.00%
4 <i>Manage Procurement System; Maximize Competition; Provide Support Svcs</i>						
1 % Increase in Dollar Value of Purchases Made thru TX SmartBuy Program	0.50%	0.50%			0.50%	0.50%

2.G. Summary of Total Request Objective Outcomes
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation system of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Goal/ Objective / Outcome

	BL 2026	BL 2027	Excp 2026	Excp 2027	Total Request 2026	Total Request 2027
2 Number of New HUBs Certified	1,050.00	1,050.00			1,050.00	1,050.00
3 Presort and Barcode Savings Achieved	320,000.00	320,000.00			320,000.00	320,000.00
3 Manage the Receipt and Disbursement of State Revenue						
1 <i>Generate Refunds; Return Allocations; Maintain Turnaround</i>						
1 Time Required to Generate Taxpayer Refunds	12.00	12.00			12.00	12.00
KEY 2 Time Taken to Return Tax Allocations to Local Jurisdictions (Days)	21.00	21.00			21.00	21.00
3 Average Tax Document Processing Time	7.00	7.00			7.00	7.00

3.A. Strategy Request
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

304 Comptroller of Public Accounts

GOAL: 1 To Improve Voluntary Compliance with Tax Laws
OBJECTIVE: 1 Guarantee Accuracy Rates/Permit Businesses/Improve Audit Assessments Service Categories:
STRATEGY: 1 Maintain an Ongoing Program of Audit and Verification Activities Service: 03 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Output Measures:						
KEY 1	Number of Audits and Verifications Conducted	12,018.00	13,000.00	13,500.00	13,750.00	14,000.00
2	Number of Non-permitted Taxpayers Contacted through Correspondence	1,241.00	1,900.00	1,200.00	1,200.00	1,200.00
3	Number of Hours Spent on Completed Refund Verifications	71,438.00	60,000.00	60,000.00	60,000.00	60,000.00
Efficiency Measures:						
KEY 1	Average Dollars Assessed to Dollar Cost	51.38	35.00	35.00	35.00	35.00
Explanatory/Input Measures:						
1	Percent of Audit Coverage	0.32 %	0.45 %	0.45 %	0.45 %	0.45 %
2	Number of Taxpayers Participating in Independent Audit Reviews	55.00	105.00	105.00	105.00	105.00
Objects of Expense:						
1001	SALARIES AND WAGES	\$67,263,995	\$77,592,399	\$84,572,117	\$91,737,624	\$91,737,624
1002	OTHER PERSONNEL COSTS	\$1,664,480	\$1,509,255	\$1,384,648	\$1,384,648	\$1,384,648
2001	PROFESSIONAL FEES AND SERVICES	\$11,930,288	\$10,637,679	\$12,248,088	\$8,465,205	\$8,465,205
2002	FUELS AND LUBRICANTS	\$1,453	\$11,041	\$41,041	\$34,344	\$34,344
2003	CONSUMABLE SUPPLIES	\$189,993	\$238,709	\$246,930	\$207,920	\$207,920
2004	UTILITIES	\$1,543,992	\$1,609,333	\$1,650,030	\$1,413,631	\$1,413,631

3.A. Strategy Request
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

304 Comptroller of Public Accounts

GOAL: 1 To Improve Voluntary Compliance with Tax Laws
OBJECTIVE: 1 Guarantee Accuracy Rates/Permit Businesses/Improve Audit Assessments Service Categories:
STRATEGY: 1 Maintain an Ongoing Program of Audit and Verification Activities Service: 03 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
2005	TRAVEL	\$1,815,534	\$1,586,603	\$1,544,848	\$1,544,848	\$1,544,848
2006	RENT - BUILDING	\$2,778,221	\$2,885,738	\$2,895,565	\$2,468,960	\$2,468,960
2007	RENT - MACHINE AND OTHER	\$3,107,777	\$3,610,480	\$3,630,502	\$3,094,283	\$3,094,283
2009	OTHER OPERATING EXPENSE	\$9,475,937	\$8,087,356	\$8,931,440	\$7,319,938	\$7,319,938
5000	CAPITAL EXPENDITURES	\$57,759	\$220,000	\$106,063	\$0	\$0
TOTAL, OBJECT OF EXPENSE		\$99,829,429	\$107,988,593	\$117,251,272	\$117,671,401	\$117,671,401
Method of Financing:						
1	General Revenue Fund	\$99,752,009	\$107,896,173	\$117,191,852	\$117,611,981	\$117,611,981
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$99,752,009	\$107,896,173	\$117,191,852	\$117,611,981	\$117,611,981
Method of Financing:						
666	Appropriated Receipts	\$77,420	\$92,420	\$59,420	\$59,420	\$59,420
SUBTOTAL, MOF (OTHER FUNDS)		\$77,420	\$92,420	\$59,420	\$59,420	\$59,420

3.A. Strategy Request
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

304 Comptroller of Public Accounts

GOAL: 1 To Improve Voluntary Compliance with Tax Laws
OBJECTIVE: 1 Guarantee Accuracy Rates/Permit Businesses/Improve Audit Assessments Service Categories:
STRATEGY: 1 Maintain an Ongoing Program of Audit and Verification Activities Service: 03 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$117,671,401	\$117,671,401
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$99,829,429	\$107,988,593	\$117,251,272	\$117,671,401	\$117,671,401
FULL TIME EQUIVALENT POSITIONS:		819.7	919.4	1,007.9	1,007.9	1,007.9

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL/INTERNAL FACTORS IMPACTING STRATEGY:

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

The Advanced Database System, information sharing with other governmental entities and data mining assist agency staff in identifying additional revenue and non-permitted businesses. The continued success of the Audit program depends on the ability to provide resources to maintain the program's effectiveness. It is imperative the Legislature maintain this strategy’s resources at requested levels for the fiscal 2026-27 biennium.

3.A. Strategy Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

304 Comptroller of Public Accounts

GOAL: 1 To Improve Voluntary Compliance with Tax Laws
 OBJECTIVE: 1 Guarantee Accuracy Rates/Permit Businesses/Improve Audit Assessments Service Categories:
 STRATEGY: 1 Maintain an Ongoing Program of Audit and Verification Activities Service: 03 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		BIENNIAL	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$225,239,865	\$235,342,802	\$10,102,937	\$10,102,937	Change reflects the transfer of Advanced Tax Compliance from Fiscal Programs to the Comptroller (Agency 304) as well as increases to salaries, offset by decreases in operational expenses.
			\$10,102,937	Total of Explanation of Biennial Change

3.A. Strategy Request
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

304 Comptroller of Public Accounts

GOAL: 1 To Improve Voluntary Compliance with Tax Laws
OBJECTIVE: 2 Achieve Average Account Closure Rates, Ratios and Turnaround Times Service Categories:
STRATEGY: 1 Improve Compliance with Tax Laws through Contact & Collection Program Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Output Measures:						
	1 # of Field Office Service Area Evaluations Conducted	1.00	1.00	1.00	1.00	1.00
	2 Average Taxpayer Contacts by a Call Center Collector Per Phone Hour	7.30	8.00	8.00	8.00	8.00
	3 Number of Taxpayer Seminars Conducted	48.00	55.00	55.00	55.00	55.00
Efficiency Measures:						
KEY 1	Delinquent Taxes Collected Per Collection-related Dollar Expended	82.77	62.00	62.00	62.00	62.00
Explanatory/Input Measures:						
	1 Minimum Percent of Field Collector Time in the Field	35.90 %	34.00 %	34.00 %	36.00 %	36.00 %
	2 Total Delinquent Dollars Collected (in Millions)	1,604	1,234	1,234	1,477	1,477
Objects of Expense:						
1001	SALARIES AND WAGES	\$30,038,582	\$35,878,544	\$38,258,790	\$40,258,790	\$40,258,790
1002	OTHER PERSONNEL COSTS	\$898,192	\$735,396	\$713,806	\$713,806	\$713,806
2001	PROFESSIONAL FEES AND SERVICES	\$5,501,010	\$4,898,624	\$5,661,617	\$2,001,126	\$2,001,126
2002	FUELS AND LUBRICANTS	\$672	\$482	\$482	\$180	\$180
2003	CONSUMABLE SUPPLIES	\$113,340	\$112,817	\$118,266	\$100,219	\$100,219
2004	UTILITIES	\$729,171	\$802,095	\$797,927	\$688,560	\$688,560

3.A. Strategy Request
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304 Comptroller of Public Accounts

GOAL: 1 To Improve Voluntary Compliance with Tax Laws
OBJECTIVE: 2 Achieve Average Account Closure Rates, Ratios and Turnaround Times Service Categories:
STRATEGY: 1 Improve Compliance with Tax Laws through Contact & Collection Program Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
2005	TRAVEL	\$782,913	\$895,571	\$1,011,282	\$1,011,282	\$1,011,282
2006	RENT - BUILDING	\$2,482,323	\$2,580,971	\$2,721,131	\$2,320,226	\$2,320,226
2007	RENT - MACHINE AND OTHER	\$1,464,072	\$1,668,941	\$1,684,946	\$1,436,872	\$1,436,872
2009	OTHER OPERATING EXPENSE	\$4,628,964	\$4,362,978	\$4,637,142	\$3,891,604	\$3,891,604
5000	CAPITAL EXPENDITURES	\$15,395	\$72,661	\$49,069	\$0	\$0
TOTAL, OBJECT OF EXPENSE		\$46,654,634	\$52,009,080	\$55,654,458	\$52,422,665	\$52,422,665
Method of Financing:						
1	General Revenue Fund	\$46,643,328	\$51,997,774	\$55,643,152	\$52,411,359	\$52,411,359
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$46,643,328	\$51,997,774	\$55,643,152	\$52,411,359	\$52,411,359
Method of Financing:						
666	Appropriated Receipts	\$11,306	\$11,306	\$11,306	\$11,306	\$11,306
SUBTOTAL, MOF (OTHER FUNDS)		\$11,306	\$11,306	\$11,306	\$11,306	\$11,306

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304 Comptroller of Public Accounts

GOAL: 1 To Improve Voluntary Compliance with Tax Laws
 OBJECTIVE: 2 Achieve Average Account Closure Rates, Ratios and Turnaround Times Service Categories:
 STRATEGY: 1 Improve Compliance with Tax Laws through Contact & Collection Program Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$52,422,665	\$52,422,665
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$46,654,634	\$52,009,080	\$55,654,458	\$52,422,665	\$52,422,665
FULL TIME EQUIVALENT POSITIONS:		447.1	507.7	556.6	556.6	556.6

STRATEGY DESCRIPTION AND JUSTIFICATION:

Enforcement's strategy directly affects the agency's goal of improving voluntary compliance with tax laws through fair and consistent enforcement activities. Chapter 111 of the Texas Tax Code details the delinquent tax collection duties and powers of the Comptroller's office. These powers include the ability to invoke delinquent tax collection tools such as jeopardy determinations, non-exempt asset levies and seizures, permit and license revocations and certification of accounts to the Attorney General. The efficient and timely use of these tools in the agency's collection program enables the Comptroller's office to reduce the delinquent population, deter tax evasion, maximize total tax collection and promote voluntary compliance. Enforcement's secondary role is to provide information to the public and local taxing authorities on tax responsibilities, permitting, filing requirements and taxability. Additional services provided by Enforcement in its field office locations and its Austin-based call center, include, but are not limited to, accepting and processing tax applications, reports and payments, reconciling account issues, performing account maintenance and assisting with report and permit application completion. Tax compliance officers also conduct investigations on business activity, canvas industry and special events to validate permit and tax collection compliance, initiate outreach to local municipalities and provide new taxpayer and special request seminars in order to ensure compliance and understanding of the state and local tax laws.

EXTERNAL/INTERNAL FACTORS IMPACTING STRATEGY:

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GOAL: 1 To Improve Voluntary Compliance with Tax Laws
 OBJECTIVE: 2 Achieve Average Account Closure Rates, Ratios and Turnaround Times Service Categories:
 STRATEGY: 1 Improve Compliance with Tax Laws through Contact & Collection Program Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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The success of Enforcement's strategy largely depends on the agency's ability to maintain a public presence throughout the state, both for tax collections and taxpayer service purposes. The loss of valuable knowledge and experience through staff attrition or other reductions poses a significant challenge to maintaining acceptable performance levels. Additionally, potential changes to the tax law or increases in the taxpayer population would impact Enforcement's workload and seriously impede service levels to taxpayers. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2026-27 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$107,663,538	\$104,845,330	\$(2,818,208)	\$(2,818,208)	The biennial change reflects an increase in salaries and travel, which was primarily offset by a decrease in indirect costs related to lower professional fees and services.
			\$(2,818,208)	Total of Explanation of Biennial Change

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304 Comptroller of Public Accounts

GOAL: 1 To Improve Voluntary Compliance with Tax Laws
OBJECTIVE: 3 Improve Taxpayer Ratings of Accuracy & Speed of Info Disseminated Service Categories:
STRATEGY: 1 Provide Information to Taxpayers, Government Officials and the Public Service: 03 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Output Measures:						
	1 Number of Calls Handled by Taxpayer Services Specialists	500,369.00	408,860.00	408,860.00	408,860.00	408,860.00
KEY	2 Total Number of Responses Issued by Tax Policy	6,076.00	5,000.00	5,000.00	5,000.00	5,000.00
Efficiency Measures:						
	1 Average Time Taken (in Work Days) to Respond to Correspondence	7.34	17.00	14.00	12.00	10.00
	2 Avg # Calls Handled Per Taxpayer Svcs Telephone Specialist/Work Day	61.00	65.00	65.00	65.00	65.00
KEY	4 Percent of Responses Issued within 8 Days	58.81	17.91	30.00	30.00	30.00
Explanatory/Input Measures:						
	1 Avg Overall Monitoring Score for Taxpayer Svcs Telephone Specialists	97.70 %	93.00 %	93.00 %	93.00 %	93.00 %
Objects of Expense:						
1001	SALARIES AND WAGES	\$11,449,002	\$12,445,769	\$13,552,419	\$14,552,419	\$14,552,419
1002	OTHER PERSONNEL COSTS	\$358,584	\$313,062	\$253,998	\$253,998	\$253,998
2001	PROFESSIONAL FEES AND SERVICES	\$2,323,486	\$2,069,054	\$2,391,323	\$689,974	\$689,974
2002	FUELS AND LUBRICANTS	\$284	\$204	\$204	\$76	\$76
2003	CONSUMABLE SUPPLIES	\$59,509	\$45,305	\$47,651	\$40,028	\$40,028

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GOAL: 1 To Improve Voluntary Compliance with Tax Laws
OBJECTIVE: 3 Improve Taxpayer Ratings of Accuracy & Speed of Info Disseminated Service Categories:
STRATEGY: 1 Provide Information to Taxpayers, Government Officials and the Public Service: 03 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
2004	UTILITIES	\$265,826	\$284,182	\$292,272	\$246,078	\$246,078
2005	TRAVEL	\$37,317	\$57,801	\$57,930	\$57,930	\$57,930
2006	RENT - BUILDING	\$42,791	\$56,212	\$57,468	\$57,468	\$57,468
2007	RENT - MACHINE AND OTHER	\$599,496	\$677,458	\$706,699	\$601,919	\$601,919
2009	OTHER OPERATING EXPENSE	\$5,578,886	\$4,495,683	\$2,393,115	\$2,078,219	\$2,078,219
5000	CAPITAL EXPENDITURES	\$6,503	\$30,690	\$20,725	\$0	\$0
TOTAL, OBJECT OF EXPENSE		\$20,721,684	\$20,475,420	\$19,773,804	\$18,578,109	\$18,578,109
Method of Financing:						
1	General Revenue Fund	\$20,716,908	\$20,470,644	\$19,769,028	\$18,573,333	\$18,573,333
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$20,716,908	\$20,470,644	\$19,769,028	\$18,573,333	\$18,573,333
Method of Financing:						
666	Appropriated Receipts	\$4,776	\$4,776	\$4,776	\$4,776	\$4,776
SUBTOTAL, MOF (OTHER FUNDS)		\$4,776	\$4,776	\$4,776	\$4,776	\$4,776

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304 Comptroller of Public Accounts

GOAL: 1 To Improve Voluntary Compliance with Tax Laws
OBJECTIVE: 3 Improve Taxpayer Ratings of Accuracy & Speed of Info Disseminated Service Categories:
STRATEGY: 1 Provide Information to Taxpayers, Government Officials and the Public Service: 03 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$18,578,109	\$18,578,109
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$20,721,684	\$20,475,420	\$19,773,804	\$18,578,109	\$18,578,109
FULL TIME EQUIVALENT POSITIONS:		156.4	170.8	170.8	170.8	170.8

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL/INTERNAL FACTORS IMPACTING STRATEGY:

External factors that impact the timing and frequency of disseminating tax information include tax legislation, changes in generally accepted accounting principles, regulatory agency procedures and court decisions. A presence on the internet allows the agency to quickly distribute information and provide timely notification of tax responsibilities. Making tax information available to the public also encourages voluntary compliance with the tax laws. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2026-27 biennium.

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GOAL: 1 To Improve Voluntary Compliance with Tax Laws
 OBJECTIVE: 3 Improve Taxpayer Ratings of Accuracy & Speed of Info Disseminated Service Categories:
 STRATEGY: 1 Provide Information to Taxpayers, Government Officials and the Public Service: 03 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$40,249,224	\$37,156,218	\$(3,093,006)	\$(3,093,006)	The biennial change reflects an increase in salaries which was primarily offset by a decrease in indirect costs related to lower professional fees and services, and other operating expense.
			\$(3,093,006)	Total of Explanation of Biennial Change

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GOAL: 1 To Improve Voluntary Compliance with Tax Laws
OBJECTIVE: 4 Provide Fair and Timely Hearings and Position Letters or Resolutions Service Categories:
STRATEGY: 1 Provide Tax Hearings/Represent the Agency/Provide Legal Counsel Service: 01 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Output Measures:						
	1 Number of Position Letters, Agreements or Dismissals Issued	880.00	1,125.00	1,300.00	1,300.00	1,300.00
Efficiency Measures:						
	1 Avg Time (Work Days) Taken to Issue a Position Letter or Resolution	202.90	250.00	250.00	250.00	250.00
Explanatory/Input Measures:						
	1 #New Requests for Hearings Received in Admin. Hearings Section	790.00	750.00	900.00	900.00	900.00
Objects of Expense:						
1001	SALARIES AND WAGES	\$9,416,239	\$10,053,706	\$11,121,832	\$12,121,832	\$12,121,832
1002	OTHER PERSONNEL COSTS	\$221,718	\$259,430	\$212,719	\$212,719	\$212,719
2001	PROFESSIONAL FEES AND SERVICES	\$1,792,462	\$1,591,324	\$1,639,907	\$398,226	\$398,226
2002	FUELS AND LUBRICANTS	\$98	\$70	\$70	\$26	\$26
2003	CONSUMABLE SUPPLIES	\$14,029	\$16,048	\$16,603	\$13,977	\$13,977
2004	UTILITIES	\$91,530	\$97,903	\$101,375	\$85,457	\$85,457
2005	TRAVEL	\$24,589	\$29,688	\$26,229	\$26,229	\$26,229
2006	RENT - BUILDING	\$56,933	\$66,165	\$66,597	\$66,597	\$66,597

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GOAL: 1 To Improve Voluntary Compliance with Tax Laws
OBJECTIVE: 4 Provide Fair and Timely Hearings and Position Letters or Resolutions Service Categories:
STRATEGY: 1 Provide Tax Hearings/Represent the Agency/Provide Legal Counsel Service: 01 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
2007	RENT - MACHINE AND OTHER	\$213,021	\$233,448	\$243,525	\$207,418	\$207,418
2009	OTHER OPERATING EXPENSE	\$902,335	\$827,892	\$919,417	\$810,906	\$810,906
5000	CAPITAL EXPENDITURES	\$2,241	\$10,576	\$7,142	\$0	\$0
TOTAL, OBJECT OF EXPENSE		\$12,735,195	\$13,186,250	\$14,355,416	\$13,943,387	\$13,943,387
Method of Financing:						
1	General Revenue Fund	\$12,733,084	\$13,184,139	\$14,353,305	\$13,941,276	\$13,941,276
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$12,733,084	\$13,184,139	\$14,353,305	\$13,941,276	\$13,941,276
Method of Financing:						
666	Appropriated Receipts	\$2,111	\$2,111	\$2,111	\$2,111	\$2,111
SUBTOTAL, MOF (OTHER FUNDS)		\$2,111	\$2,111	\$2,111	\$2,111	\$2,111
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$13,943,387	\$13,943,387
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$12,735,195	\$13,186,250	\$14,355,416	\$13,943,387	\$13,943,387
FULL TIME EQUIVALENT POSITIONS:		101.1	103.9	103.9	103.9	103.9

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304 Comptroller of Public Accounts

GOAL: 1 To Improve Voluntary Compliance with Tax Laws
 OBJECTIVE: 4 Provide Fair and Timely Hearings and Position Letters or Resolutions Service Categories:
 STRATEGY: 1 Provide Tax Hearings/Represent the Agency/Provide Legal Counsel Service: 01 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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STRATEGY DESCRIPTION AND JUSTIFICATION:

Sections 111.009 and 111.105 of the Texas Tax Code 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 Section 111.00455 of the Texas Tax Code and Section 2003.101 of the Texas Government Code. 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:

Any increase in the number of hearings could delay the receipt of state revenue and tax refunds legally due to taxpayers. Delays also reduce revenue by increasing interest waivers on assessments and increasing interest due on refunds. Any reduction in resources within the Administrative Hearings Section directly affects the ability to provide an efficient and timely hearing for taxpayers. It is imperative the Legislature maintain this strategy’s resources at requested levels for the fiscal 2026-27 biennium.

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GOAL: 1 To Improve Voluntary Compliance with Tax Laws
 OBJECTIVE: 4 Provide Fair and Timely Hearings and Position Letters or Resolutions Service Categories:
 STRATEGY: 1 Provide Tax Hearings/Represent the Agency/Provide Legal Counsel Service: 01 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$27,541,666	\$27,886,774	\$345,108	\$345,108	The biennial change reflects an increase in salaries which was primarily offset by a decrease in indirect costs related to lower professional fees and services and other operating expenses.
			\$345,108	Total of Explanation of Biennial Change

3.A. Strategy Request
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304 Comptroller of Public Accounts

GOAL: 2 To Efficiently Manage the State's Fiscal Affairs
OBJECTIVE: 1 Maintain State's Accounting System; Certify General Appropriations Act Service Categories:
STRATEGY: 1 Proj Receipts/Disbursements; Complete Accounting/Reporting Resps Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Output Measures:						
1	Number of Texas Economic Update/Outlook Narratives Published	9.00	8.00	8.00	8.00	8.00
2	Total Number of Payments Issued	14,289,263.00	14,300,000.00	14,300,000.00	14,600,000.00	14,700,000.00
3	Number of Post-payment Audits Completed	24.00	40.00	40.00	40.00	40.00
Efficiency Measures:						
1	% Ad Hoc Report Requests Responded to Within 10 Days	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
Explanatory/Input Measures:						
1	Number of WES Child Support Payments Issued	516,676.00	700,000.00	700,000.00	600,000.00	600,000.00
Objects of Expense:						
1001	SALARIES AND WAGES	\$20,306,739	\$22,182,408	\$24,187,651	\$25,687,651	\$25,687,651
1002	OTHER PERSONNEL COSTS	\$653,729	\$588,980	\$540,770	\$540,770	\$540,770
2001	PROFESSIONAL FEES AND SERVICES	\$4,177,640	\$3,491,533	\$5,004,974	\$1,323,250	\$1,323,250
2002	FUELS AND LUBRICANTS	\$438	\$314	\$314	\$118	\$118
2003	CONSUMABLE SUPPLIES	\$75,405	\$77,439	\$83,643	\$71,869	\$71,869
2004	UTILITIES	\$414,974	\$444,888	\$460,590	\$389,240	\$389,240
2005	TRAVEL	\$36,519	\$76,502	\$68,982	\$68,982	\$68,982
2006	RENT - BUILDING	\$42,111	\$62,841	\$64,780	\$64,780	\$64,780

3.A. Strategy Request
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GOAL: 2 To Efficiently Manage the State's Fiscal Affairs
OBJECTIVE: 1 Maintain State's Accounting System; Certify General Appropriations Act Service Categories:
STRATEGY: 1 Proj Receipts/Disbursements; Complete Accounting/Reporting Resps Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
2007	RENT - MACHINE AND OTHER	\$928,039	\$1,046,398	\$1,091,564	\$929,721	\$929,721
2009	OTHER OPERATING EXPENSE	\$3,657,555	\$3,344,848	\$3,669,686	\$3,183,299	\$3,183,299
5000	CAPITAL EXPENDITURES	\$457,109	\$206,751	\$280,072	\$0	\$0
TOTAL, OBJECT OF EXPENSE		\$30,750,258	\$31,522,902	\$35,453,026	\$32,259,680	\$32,259,680
Method of Financing:						
1	General Revenue Fund	\$30,607,882	\$31,380,526	\$35,310,650	\$32,117,304	\$32,117,304
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$30,607,882	\$31,380,526	\$35,310,650	\$32,117,304	\$32,117,304
Method of Financing:						
666	Appropriated Receipts	\$7,376	\$7,376	\$7,376	\$7,376	\$7,376
777	Interagency Contracts	\$135,000	\$135,000	\$135,000	\$135,000	\$135,000
SUBTOTAL, MOF (OTHER FUNDS)		\$142,376	\$142,376	\$142,376	\$142,376	\$142,376
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$32,259,680	\$32,259,680
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$30,750,258	\$31,522,902	\$35,453,026	\$32,259,680	\$32,259,680
FULL TIME EQUIVALENT POSITIONS:		254.8	283.4	283.4	283.4	283.4

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GOAL: 2 To Efficiently Manage the State's Fiscal Affairs
 OBJECTIVE: 1 Maintain State's Accounting System; Certify General Appropriations Act Service Categories:
 STRATEGY: 1 Proj Receipts/Disbursements; Complete Accounting/Reporting Resps Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL/INTERNAL FACTORS IMPACTING STRATEGY:

The legislative process is a major external factor in determining the workload related to this strategy. Items of legislation passed each session affect the fund structure and dedication of state revenues. Agency policies, procedures and responsibilities may continue to change and workloads must be evaluated as a result of shifting functional and technical responsibilities promulgated by technological advances and standard-setting authorities, including the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2026-27 biennium.

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GOAL: 2 To Efficiently Manage the State's Fiscal Affairs
 OBJECTIVE: 1 Maintain State's Accounting System; Certify General Appropriations Act Service Categories:
 STRATEGY: 1 Proj Receipts/Disbursements; Complete Accounting/Reporting Resps Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$66,975,928	\$64,519,360	\$(2,456,568)	\$(2,456,568)	The biennial change reflects an increase in salaries which were primarily offset by a decrease in indirect costs.
			\$(2,456,568)	Total of Explanation of Biennial Change

3.A. Strategy Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

304 Comptroller of Public Accounts

GOAL: 2 To Efficiently Manage the State's Fiscal Affairs
 OBJECTIVE: 1 Maintain State's Accounting System; Certify General Appropriations Act
 STRATEGY: 2 Implement a Statewide Enterprise Resource Planning System

Service Categories:
 Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Objects of Expense:						
1001	SALARIES AND WAGES	\$3,144,330	\$3,961,098	\$4,394,098	\$4,394,098	\$4,394,098
1002	OTHER PERSONNEL COSTS	\$122,755	\$56,076	\$67,174	\$67,174	\$67,174
2001	PROFESSIONAL FEES AND SERVICES	\$34,299,378	\$38,268,244	\$50,444,472	\$44,066,452	\$44,066,452
2009	OTHER OPERATING EXPENSE	\$4,734,789	\$4,976,643	\$4,902,111	\$4,902,111	\$4,902,111
TOTAL, OBJECT OF EXPENSE		\$42,301,252	\$47,262,061	\$59,807,855	\$53,429,835	\$53,429,835
Method of Financing:						
1	General Revenue Fund	\$42,301,252	\$47,262,061	\$59,807,855	\$53,429,835	\$53,429,835
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$42,301,252	\$47,262,061	\$59,807,855	\$53,429,835	\$53,429,835
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$53,429,835	\$53,429,835
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$42,301,252	\$47,262,061	\$59,807,855	\$53,429,835	\$53,429,835
FULL TIME EQUIVALENT POSITIONS:		34.9	54.0	54.0	54.0	54.0
STRATEGY DESCRIPTION AND JUSTIFICATION:						

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GOAL: 2 To Efficiently Manage the State's Fiscal Affairs
 OBJECTIVE: 1 Maintain State's Accounting System; Certify General Appropriations Act Service Categories:
 STRATEGY: 2 Implement a Statewide Enterprise Resource Planning System Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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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.

EXTERNAL/INTERNAL FACTORS IMPACTING STRATEGY:

The ongoing deployment and support of CAPPS require significant staff time for training, agency support, documentation and maintenance. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2026-27 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$107,069,916	\$106,859,670	\$(210,246)	\$(210,246)	The biennial change reflects an increase in salaries and travel, which was primarily offset by a decrease in indirect costs related to lower professional fees and services.
			\$(210,246)	Total of Explanation of Biennial Change

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304 Comptroller of Public Accounts

GOAL: 2 To Efficiently Manage the State's Fiscal Affairs

OBJECTIVE: 2 Ensure the Effectiveness of the Property Value Study

Service Categories:

STRATEGY: 1 Conduct Property Value Study; Provide Assistance; Review Methods

Service: 05

Income: A.2

Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Output Measures:						
KEY 1	# of Properties Included in the School District Property Value Study	126,574.00	115,000.00	115,000.00	115,000.00	115,000.00
2	Number of Public Outreach Activities Conducted Annually	136.00	100.00	80.00	125.00	125.00
Efficiency Measures:						
1	Average Cost of Staff Changes to Certified Preliminary Findings	2.00 %	2.00 %	2.00 %	2.00 %	2.00 %
Explanatory/Input Measures:						
1	% of School District Reports Produced Electronically	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
2	Average Direct Cost Per Property Included in the Property Value Study	33.97	40.00	51.75	45.00	45.00
Objects of Expense:						
1001	SALARIES AND WAGES	\$9,718,854	\$10,999,830	\$11,658,190	\$12,658,190	\$12,658,190
1002	OTHER PERSONNEL COSTS	\$229,889	\$270,157	\$174,966	\$174,966	\$174,966
2001	PROFESSIONAL FEES AND SERVICES	\$4,578,521	\$2,670,415	\$1,949,987	\$455,795	\$455,795
2002	FUELS AND LUBRICANTS	\$158	\$114	\$114	\$42	\$42
2003	CONSUMABLE SUPPLIES	\$56,865	\$26,165	\$27,236	\$22,982	\$22,982
2004	UTILITIES	\$163,730	\$176,152	\$181,796	\$156,015	\$156,015

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GOAL: 2 To Efficiently Manage the State's Fiscal Affairs
OBJECTIVE: 2 Ensure the Effectiveness of the Property Value Study Service Categories:
STRATEGY: 1 Conduct Property Value Study; Provide Assistance; Review Methods Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
2005	TRAVEL	\$479,892	\$494,357	\$494,165	\$494,165	\$494,165
2006	RENT - BUILDING	\$15,216	\$24,824	\$25,525	\$25,525	\$25,525
2007	RENT - MACHINE AND OTHER	\$334,620	\$378,095	\$394,415	\$335,936	\$335,936
2009	OTHER OPERATING EXPENSE	\$1,476,598	\$1,613,337	\$1,412,376	\$1,236,630	\$1,236,630
5000	CAPITAL EXPENDITURES	\$3,629	\$17,129	\$11,567	\$0	\$0
TOTAL, OBJECT OF EXPENSE		\$17,057,972	\$16,670,575	\$16,330,337	\$15,560,246	\$15,560,246
Method of Financing:						
1	General Revenue Fund	\$16,955,307	\$16,567,910	\$16,227,672	\$15,457,581	\$15,457,581
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$16,955,307	\$16,567,910	\$16,227,672	\$15,457,581	\$15,457,581
Method of Financing:						
666	Appropriated Receipts	\$102,665	\$102,665	\$102,665	\$102,665	\$102,665
SUBTOTAL, MOF (OTHER FUNDS)		\$102,665	\$102,665	\$102,665	\$102,665	\$102,665

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GOAL: 2 To Efficiently Manage the State's Fiscal Affairs
 OBJECTIVE: 2 Ensure the Effectiveness of the Property Value Study Service Categories:
 STRATEGY: 1 Conduct Property Value Study; Provide Assistance; Review Methods Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$15,560,246	\$15,560,246
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$17,057,972	\$16,670,575	\$16,330,337	\$15,560,246	\$15,560,246
FULL TIME EQUIVALENT POSITIONS:		135.8	129.4	129.4	129.4	129.4

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

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

EXTERNAL/INTERNAL FACTORS IMPACTING STRATEGY:

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GOAL: 2 To Efficiently Manage the State's Fiscal Affairs
 OBJECTIVE: 2 Ensure the Effectiveness of the Property Value Study Service Categories:
 STRATEGY: 1 Conduct Property Value Study; Provide Assistance; Review Methods Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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An effective school district property value study demands cooperation and communication between agency staff and each appraisal district since the study's results are based on a direct comparison of local appraised values to the state's independent estimate of total taxable values. Accurate submission of local records, including sales and appraisal data, provides the basis for an accurate study and the equitable distribution of state aid to public schools.

The effective administration of the Methods and Assistance Program also requires close interaction between the Comptroller reviewer and appraisal district staff in order to review the appraisal district's governance, taxpayer assistance, methods, standards and procedures. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2026-27 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$33,000,912	\$31,120,492	\$(1,880,420)	\$(1,880,420)	The biennial change reflects an increase in salaries which was fully offset by a decrease in indirect costs related to professional fees and services, utilities, rent and other operating expense.
			\$(1,880,420)	Total of Explanation of Biennial Change

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GOAL: 2 To Efficiently Manage the State's Fiscal Affairs

OBJECTIVE: 3 Maximize State Revenue

Service Categories:

STRATEGY: 1 Ensure State's Assets, Cash Receipts, and Warrants are Prop Secured

Service: 05

Income: A.2

Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Output Measures:						
1	Number of Rapid Deposit Transactions Processed (Banking)	40,690,792.00	44,000,000.00	44,000,000.00	44,000,000.00	44,000,000.00
2	Number of Checks Deposited	1,960,019.00	2,200,000.00	2,200,000.00	2,100,000.00	2,100,000.00
3	Number of Warrants Processed	2,047,958.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
Explanatory/Input Measures:						
1	Average Daily Amount of Securities and Assets Safekept (Billions)	1.49	1.40	1.40	1.40	1.40
KEY 2	# Of Days Required to Provide the Quarterly Updates to Bond Appendix	9.00	12.00	12.00	12.00	12.00
Objects of Expense:						
1001	SALARIES AND WAGES	\$4,184,323	\$4,553,900	\$4,875,689	\$4,875,689	\$4,875,689
1002	OTHER PERSONNEL COSTS	\$148,941	\$163,884	\$93,109	\$93,109	\$93,109
2001	PROFESSIONAL FEES AND SERVICES	\$772,687	\$699,497	\$782,319	\$563,385	\$563,385
2002	FUELS AND LUBRICANTS	\$89	\$64	\$64	\$24	\$24
2003	CONSUMABLE SUPPLIES	\$24,436	\$17,038	\$18,307	\$15,927	\$15,927
2004	UTILITIES	\$81,944	\$87,801	\$90,445	\$76,025	\$76,025
2005	TRAVEL	\$4,769	\$14,399	\$11,102	\$11,102	\$11,102

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GOAL: 2 To Efficiently Manage the State's Fiscal Affairs

OBJECTIVE: 3 Maximize State Revenue

Service Categories:

STRATEGY: 1 Ensure State's Assets, Cash Receipts, and Warrants are Prop Secured

Service: 05

Income: A.2

Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
2006	RENT - BUILDING	\$8,511	\$12,700	\$13,092	\$13,092	\$13,092
2007	RENT - MACHINE AND OTHER	\$189,318	\$211,477	\$220,605	\$187,896	\$187,896
2009	OTHER OPERATING EXPENSE	\$603,651	\$531,739	\$584,847	\$486,549	\$486,549
5000	CAPITAL EXPENDITURES	\$2,030	\$9,580	\$6,470	\$0	\$0
TOTAL, OBJECT OF EXPENSE		\$6,020,699	\$6,302,079	\$6,696,049	\$6,322,798	\$6,322,798
Method of Financing:						
1	General Revenue Fund	\$6,009,208	\$6,290,588	\$6,684,558	\$6,311,307	\$6,311,307
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$6,009,208	\$6,290,588	\$6,684,558	\$6,311,307	\$6,311,307
Method of Financing:						
666	Appropriated Receipts	\$11,491	\$11,491	\$11,491	\$11,491	\$11,491
SUBTOTAL, MOF (OTHER FUNDS)		\$11,491	\$11,491	\$11,491	\$11,491	\$11,491
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$6,322,798	\$6,322,798
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$6,020,699	\$6,302,079	\$6,696,049	\$6,322,798	\$6,322,798
FULL TIME EQUIVALENT POSITIONS:		56.1	58.0	58.0	58.0	58.0

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GOAL: 2 To Efficiently Manage the State's Fiscal Affairs
 OBJECTIVE: 3 Maximize State Revenue Service Categories:
 STRATEGY: 1 Ensure State's Assets, Cash Receipts, and Warrants are Prop Secured Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL/INTERNAL FACTORS IMPACTING STRATEGY:

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GOAL: 2 To Efficiently Manage the State's Fiscal Affairs
 OBJECTIVE: 3 Maximize State Revenue Service Categories:
 STRATEGY: 1 Ensure State's Assets, Cash Receipts, and Warrants are Prop Secured Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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Increases or decreases in state revenues or expenditures impact this strategy. As the sums of deposits or payments by state agencies increase, the transaction processing volume of the Treasury’s systems increase. Processing volumes are also affected by legislative actions that impact the number of funds necessary to account for the state’s fiscal activity, create or consolidate new tax or regulatory programs, change collateral or security requirements or change the manner in which payments are collected or disbursed by the state. Any legislative action that affects the timing of state revenues or expenditures changes the cash flow needs of the Treasury and impacts this strategy.

Changes in reporting requirements dictated by state or federal legislative mandate and policy updates promulgated by standard-setting boards and technological advances also create constant demands for review of current procedures and changes in existing processes. The ever-changing environment of the banking and investment industry affects staff and technology resources. Any restraints on development resulting from lack of adequate resources (human or financial) may restrict usage of current technologies, which could cripple the Treasury’s growth and productivity. It is imperative the Legislature maintain this strategy’s resources at requested levels for the fiscal 2026-27 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$12,998,128	\$12,645,596	\$(352,532)	\$(352,532)	The biennial change reflects an increase in salaries which was fully offset by a decrease in indirect costs related to professional fees and services, utilities, rent and other operating expense.
			\$(352,532)	Total of Explanation of Biennial Change

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GOAL: 2 To Efficiently Manage the State's Fiscal Affairs
OBJECTIVE: 4 Manage Procurement System; Maximize Competition; Provide Support Svcs Service Categories:
STRATEGY: 1 Provide Statewide Procurement and Support Services Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Output Measures:						
	1 Number of New and Renewed Statewide Contracts	266.00	268.00	400.00	300.00	300.00
	2 No. of Solicitations Reviewed for Agencies and Delegated to Agencies	698.00	685.00	300.00	500.00	500.00
	3 Number of Contracts Awarded for Other State Agencies	20.00	1.00	5.00	5.00	5.00
	4 Number of New and Renewed Certifications Issued	2,263.00	2,155.00	1,500.00	1,800.00	1,800.00
KEY	5 Number of HUB Field Audits & Virtual Audits Conducted	726.00	505.00	700.00	900.00	900.00
KEY	6 Number of HUB Desk Audits Conducted	2,897.00	2,690.00	2,700.00	2,700.00	2,700.00
	7 Number of HUB Seminars and Outreach Efforts Conducted	134.00	134.00	90.00	90.00	90.00
	8 Number of Pieces of Mail Processed	3,443,691.00	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00
Efficiency Measures:						
	1 No. Business Days to Process Solicitations to Open Market Requisitions	92.00	85.00	150.00	90.00	90.00
Explanatory/Input Measures:						
	1 Number of New HUB Applications Received	2,171.00	2,002.00	1,500.00	1,700.00	1,700.00
Objects of Expense:						
1001	SALARIES AND WAGES	\$5,749,659	\$6,129,247	\$6,492,528	\$6,492,528	\$6,492,528
1002	OTHER PERSONNEL COSTS	\$140,427	\$124,097	\$109,189	\$109,189	\$109,189

3.A. Strategy Request
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GOAL: 2 To Efficiently Manage the State's Fiscal Affairs

OBJECTIVE: 4 Manage Procurement System; Maximize Competition; Provide Support Svcs

Service Categories:

STRATEGY: 1 Provide Statewide Procurement and Support Services

Service: 05

Income: A.2

Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
2001	PROFESSIONAL FEES AND SERVICES	\$291,211	\$1,370,229	\$835,527	\$282,127	\$282,127
2002	FUELS AND LUBRICANTS	\$9,481	\$9,427	\$10,000	\$10,000	\$10,000
2003	CONSUMABLE SUPPLIES	\$47,237	\$19,260	\$24,255	\$24,255	\$24,255
2004	UTILITIES	\$3,497	\$4,062	\$4,278	\$4,278	\$4,278
2005	TRAVEL	\$50,138	\$58,498	\$49,500	\$49,500	\$49,500
2006	RENT - BUILDING	\$51,183	\$47,565	\$49,000	\$49,000	\$49,000
2007	RENT - MACHINE AND OTHER	\$37,350	\$35,661	\$35,010	\$35,010	\$35,010
2009	OTHER OPERATING EXPENSE	\$321,569	\$345,993	\$353,771	\$353,771	\$353,771
5000	CAPITAL EXPENDITURES	\$0	\$37,720	\$0	\$0	\$0
TOTAL, OBJECT OF EXPENSE		\$6,701,752	\$8,181,759	\$7,963,058	\$7,409,658	\$7,409,658
Method of Financing:						
1	General Revenue Fund	\$5,088,842	\$6,568,849	\$6,350,148	\$5,796,748	\$5,796,748
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$5,088,842	\$6,568,849	\$6,350,148	\$5,796,748	\$5,796,748
Method of Financing:						
666	Appropriated Receipts	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000
777	Interagency Contracts	\$712,910	\$712,910	\$712,910	\$712,910	\$712,910

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GOAL: 2 To Efficiently Manage the State's Fiscal Affairs
 OBJECTIVE: 4 Manage Procurement System; Maximize Competition; Provide Support Svcs Service Categories:
 STRATEGY: 1 Provide Statewide Procurement and Support Services Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
SUBTOTAL, MOF (OTHER FUNDS)		\$1,612,910	\$1,612,910	\$1,612,910	\$1,612,910	\$1,612,910
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$7,409,658	\$7,409,658
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$6,701,752	\$8,181,759	\$7,963,058	\$7,409,658	\$7,409,658
FULL TIME EQUIVALENT POSITIONS:		85.3	91.1	91.1	91.1	91.1

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

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

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GOAL: 2 To Efficiently Manage the State's Fiscal Affairs
 OBJECTIVE: 4 Manage Procurement System; Maximize Competition; Provide Support Svcs Service Categories:
 STRATEGY: 1 Provide Statewide Procurement and Support Services Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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EXTERNAL/INTERNAL FACTORS IMPACTING STRATEGY:

Changes in the travel industry and the popularity of online ticket purchases require the Statewide Procurement 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 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 Procurement Oversight and Delegation Team reviews and makes recommendations on thousands of pages of solicitation documents annually to provide procurement guidance to state agencies. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2026-27 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$16,144,817	\$14,819,316	\$(1,325,501)	\$(1,325,501)	The biennial change reflects an increase in salaries and travel, which was primarily offset by a decrease in indirect costs related to lower professional fees and services.
			\$(1,325,501)	Total of Explanation of Biennial Change

3.A. Strategy Request
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

304 Comptroller of Public Accounts

GOAL: 3 Manage the Receipt and Disbursement of State Revenue
OBJECTIVE: 1 Generate Refunds; Return Allocations; Maintain Turnaround Service Categories:
STRATEGY: 1 Improve Tax/Voucher Data Processing, Tax Collection & Disbursements Service: 03 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Output Measures:						
KEY 1	Number of Tax Returns Processed	7,660,857.00	6,750,000.00	6,500,000.00	6,500,000.00	6,500,000.00
2	Number of Payments Deposited	5,320,215.00	5,580,000.00	5,700,000.00	5,800,000.00	5,850,000.00
3	Number of Permits and Licenses Issued	758,589.00	117,000.00	1,175,000.00	620,000.00	640,000.00
4	Number of Taxpayer Account Verifications and Adjustments	902,768.00	900,000.00	900,000.00	925,000.00	950,000.00
5	Number of Collection Actions Performed	84,481.00	70,000.00	70,000.00	80,000.00	80,000.00
6	Number of Tax Refunds Issued	153,459.00	140,000.00	140,000.00	150,000.00	150,000.00
7	# Hours to Allocate Local Option Taxes to Government Entities	15,483.00	15,600.00	15,600.00	15,600.00	15,600.00
Efficiency Measures:						
KEY 1	Average Number of Hours to Deposit Receipts	7.58	6.00	7.00	7.00	7.00
Explanatory/Input Measures:						
1	Percent of Tax Payments Received via Direct Deposit	98.98 %	99.04 %	99.06 %	99.07 %	99.08 %
Objects of Expense:						
1001	SALARIES AND WAGES	\$31,005,396	\$34,344,724	\$36,513,505	\$41,448,985	\$41,448,985
1002	OTHER PERSONNEL COSTS	\$917,988	\$871,228	\$820,322	\$820,322	\$820,322
2001	PROFESSIONAL FEES AND SERVICES	\$9,030,857	\$8,518,040	\$8,952,417	\$2,425,633	\$2,425,633

3.A. Strategy Request
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

304 Comptroller of Public Accounts

GOAL: 3 Manage the Receipt and Disbursement of State Revenue
OBJECTIVE: 1 Generate Refunds; Return Allocations; Maintain Turnaround Service Categories:
STRATEGY: 1 Improve Tax/Voucher Data Processing, Tax Collection & Disbursements Service: 03 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
2002	FUELS AND LUBRICANTS	\$644	\$462	\$462	\$173	\$173
2003	CONSUMABLE SUPPLIES	\$181,389	\$111,544	\$116,298	\$99,003	\$99,003
2004	UTILITIES	\$597,639	\$639,538	\$658,302	\$553,492	\$553,492
2005	TRAVEL	\$28,825	\$31,790	\$26,531	\$26,531	\$26,531
2006	RENT - BUILDING	\$61,859	\$92,309	\$95,159	\$95,159	\$95,159
2007	RENT - MACHINE AND OTHER	\$1,367,578	\$1,537,097	\$1,603,444	\$1,365,706	\$1,365,706
2009	OTHER OPERATING EXPENSE	\$6,966,042	\$6,259,811	\$5,981,268	\$5,266,794	\$5,266,794
5000	CAPITAL EXPENDITURES	\$90,900	\$84,246	\$47,024	\$0	\$0
TOTAL, OBJECT OF EXPENSE		\$50,249,117	\$52,490,789	\$54,814,732	\$52,101,798	\$52,101,798
Method of Financing:						
1	General Revenue Fund	\$50,238,282	\$52,479,954	\$54,803,897	\$52,090,963	\$52,090,963
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$50,238,282	\$52,479,954	\$54,803,897	\$52,090,963	\$52,090,963
Method of Financing:						
666	Appropriated Receipts	\$10,835	\$10,835	\$10,835	\$10,835	\$10,835
SUBTOTAL, MOF (OTHER FUNDS)		\$10,835	\$10,835	\$10,835	\$10,835	\$10,835

3.A. Strategy Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

304 Comptroller of Public Accounts

GOAL: 3 Manage the Receipt and Disbursement of State Revenue
 OBJECTIVE: 1 Generate Refunds; Return Allocations; Maintain Turnaround Service Categories:
 STRATEGY: 1 Improve Tax/Voucher Data Processing, Tax Collection & Disbursements Service: 03 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$52,101,798	\$52,101,798
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$50,249,117	\$52,490,789	\$54,814,732	\$52,101,798	\$52,101,798
FULL TIME EQUIVALENT POSITIONS:		473.5	503.2	511.2	511.2	511.2

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.

EXTERNAL/INTERNAL FACTORS IMPACTING STRATEGY:

3.A. Strategy Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

304 Comptroller of Public Accounts

GOAL: 3 Manage the Receipt and Disbursement of State Revenue
 OBJECTIVE: 1 Generate Refunds; Return Allocations; Maintain Turnaround Service Categories:
 STRATEGY: 1 Improve Tax/Voucher Data Processing, Tax Collection & Disbursements Service: 03 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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This strategy will continue to be impacted by legislative actions. Due to the overall complexity of administering tax allocations, caused in part by an increasing number of local taxing jurisdictions and various local tax rates, the agency’s critical responsibilities in providing timely and accurate services to these jurisdictions have significantly increased, placing additional demands on existing resources. Resources are further impacted by ongoing efforts to expand electronic business registration, return filing and tax payment options for additional tax types.

Unclaimed property law requires financial institutions, businesses and government entities to report to the state personal property they are holding that is considered abandoned or unclaimed. When the owner’s whereabouts are unknown and the appropriate abandonment period has expired, property is reported annually to the Comptroller's office. The impact of the Unclaimed Property function continues to evolve and expand as the agency enhances customer service and augments outreach program efforts for holders and property owners. Property reported per Chapter 74 of the Property Code remains claimable in perpetuity. It is imperative the Legislature maintain this strategy’s resources at requested levels for the fiscal 2026-27 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$107,305,521	\$104,203,596	\$(3,101,925)	\$(3,101,925)	The biennial change reflects an increase in salaries which was primarily offset by a decrease in indirect costs related to lower professional fees and services.
			\$(3,101,925)	Total of Explanation of Biennial Change

3.A. Strategy Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

SUMMARY TOTALS:

OBJECTS OF EXPENSE:	\$333,021,992	\$356,089,508	\$388,100,007	\$369,699,577	\$369,699,577
METHODS OF FINANCE (INCLUDING RIDERS):				\$369,699,577	\$369,699,577
METHODS OF FINANCE (EXCLUDING RIDERS):	\$333,021,992	\$356,089,508	\$388,100,007	\$369,699,577	\$369,699,577
FULL TIME EQUIVALENT POSITIONS:	2,564.7	2,820.9	2,966.3	2,966.3	2,966.3

3.B. Rider Revisions and Additions Request

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Date: 8/19/24	Request Level: Base																																							
Current Rider Number	Page Number In 2024-25 GAA																																									
2	I-22	<p>Capital Budget. Funds appropriated above may be expended for capital budget items listed below. The amounts identified for each item may be adjusted or expended on other capital expenditures, subject to the aggregate dollar restrictions on capital budget expenditures provided in the general provisions of this Act.</p> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="width: 80%;"></th> <th style="text-align: right; width: 10%;"><u>20246</u></th> <th style="text-align: right; width: 10%;"><u>20257</u></th> </tr> </thead> <tbody> <tr> <td>a. Acquisition of Information Resource Technologies</td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">(1) Daily Operations - Capital</td> <td style="text-align: right;">\$ 10,522,696</td> <td style="text-align: right;">\$ 10,522,696</td> </tr> <tr> <td>b. Data Center/Shared Technology Services</td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">(1) Data Center Consolidation - Disaster Recovery Services</td> <td style="text-align: right;">\$ 1,322,890</td> <td style="text-align: right;">\$ 1,322,890</td> </tr> <tr> <td>c. Centralized Accounting and Payroll/Personnel System (CAPPS)</td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">(1) ProjectONE/Centralized Accounting and Payroll/Personnel System (CAPPS)</td> <td style="text-align: right;">\$ 48,414,816</td> <td style="text-align: right;">\$48,414,816</td> </tr> <tr> <td>d. Legacy Modernization</td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">(1) Replace USAS and TINS</td> <td style="text-align: right;"><u>\$ 5,015,019</u></td> <td style="text-align: right;"><u>\$ 5,015,019</u></td> </tr> <tr> <td>Total, Capital Budget</td> <td style="text-align: right;"><u>\$ 65,275,421</u></td> <td style="text-align: right;"><u>\$ 65,275,421</u></td> </tr> <tr> <td colspan="3">Method of Financing (Capital Budget):</td> </tr> <tr> <td style="padding-left: 20px;">General Revenue Fund</td> <td style="text-align: right;"><u>\$ 65,275,421</u></td> <td style="text-align: right;"><u>\$ 65,275,421</u></td> </tr> <tr> <td>Total, Method of Financing</td> <td style="text-align: right;"><u>\$ 65,275,421</u></td> <td style="text-align: right;"><u>\$ 65,275,421</u></td> </tr> </tbody> </table> <p style="text-align: center; margin-top: 20px;"><i>This rider provision must be updated to reflect the change in fiscal years and the amounts in the capital budget schedules.</i></p>			<u>20246</u>	<u>20257</u>	a. Acquisition of Information Resource Technologies			(1) Daily Operations - Capital	\$ 10,522,696	\$ 10,522,696	b. Data Center/Shared Technology Services			(1) Data Center Consolidation - Disaster Recovery Services	\$ 1,322,890	\$ 1,322,890	c. Centralized Accounting and Payroll/Personnel System (CAPPS)			(1) ProjectONE/Centralized Accounting and Payroll/Personnel System (CAPPS)	\$ 48,414,816	\$48,414,816	d. Legacy Modernization			(1) Replace USAS and TINS	<u>\$ 5,015,019</u>	<u>\$ 5,015,019</u>	Total, Capital Budget	<u>\$ 65,275,421</u>	<u>\$ 65,275,421</u>	Method of Financing (Capital Budget):			General Revenue Fund	<u>\$ 65,275,421</u>	<u>\$ 65,275,421</u>	Total, Method of Financing	<u>\$ 65,275,421</u>	<u>\$ 65,275,421</u>
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3.B. Rider Revisions and Additions Request

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Date: 8/19/24	Request Level: Base
Current Rider Number	Page Number In 2024-25 GAA	Proposed Rider Language	
4	I-23	<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 2024-25 <u>2026-27</u> biennium for the purposes of enhancing compensation, providing incentives, or paying associated expenses for high performing employees within the Comptroller’s Office.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>	
7	I-23	<p>Unexpended Balances Carried Forward Between Biennia. All unobligated and unexpended balances appropriated and/or allocated to the Comptroller of Public Accounts from the 2022-23 <u>2024-25</u> biennium due to efficiencies or other cost savings of the Comptroller are hereby appropriated for the 2024-25 <u>2026-27</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>	
8	I-23	<p>Appropriation of Unclaimed Property Handling Fees. Included in the amounts appropriated above to the Comptroller of Public Accounts in Strategy C.1.1, Revenue and Tax Processing, is an amount not to exceed \$1,000,000 out of the General Revenue Fund in each fiscal year of the biennium from Unclaimed Property handling fees, collected pursuant to Property Code §74.509, to perform statutory obligations under §§74.201, 74.203, 74.601, and 74.602 of Chapter 74 of the Texas Property Code and to respond to public inquiries generated by the advertising program including, but not limited to, the hiring of temporary employees. Such amounts shall not exceed the amount of money credited to Unclaimed Property Receipts from unclaimed property proceeds. In the event that actual and/or projected revenue collections are below estimates provided herein, the Legislative Budget Board may direct the Comptroller of Public Accounts to reduce the appropriation authority provided above to be within the amount of revenue expected to be available.</p> <p><i>The agency requests to update this rider provision to reference Chapter 74 of the Texas Property Code.</i></p>	
10	I-23	<p>Unexpended Balances Between Fiscal Years Within the Biennium. Any unexpended balances as of August 31, 2024 <u>2026</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, 2024 <u>2026</u>.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>	
12	I-24	<p>Vehicle Fuel Efficiency Standard. The Comptroller of Public Accounts shall report to the Legislature once per biennium on the number of vehicles procured by each state agency that comply with state agency vehicle fuel standard described in §2158.009, Government Code, and the number of vehicles procured by each state agency that do not comply with the standard.</p> <p><i>This rider provision is not applicable to the 2026-27 biennium</i></p>	

3.B. Rider Revisions and Additions Request

13	I-24	<p>Appropriation of Liquidity Fees. Included in the amounts appropriated above in Strategy B.3.1, Treasury Operations, is an amount not to exceed <u>estimated amount of \$125,000</u> out of the General Revenue Fund in each fiscal year of the biennium from liquidity fees collected pursuant to Government Code §404.027 for the purpose of contracting with or employing experts, including financial advisors, financial analysts, swap advisors, outside counsel, and other similar subject matter experts, as necessary, on state finance matters. In the event that actual and/or projected revenue collections are below estimates provided herein, the Legislative Budget Board may direct the Comptroller of Public Accounts to reduce the appropriation authority provided above to be within the amount of revenue expected to be available.</p> <p><i>The agency requests to update this rider provision to reflect an <u>estimated</u> amount collected from liquidity fees pursuant to Govt. Code Sect. 404.027.</i></p>
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3.B. Rider Revisions and Additions Request

20	I-25	<p>Appropriation for Unclaimed Property Securities Management. Included in amounts appropriated above in Strategy B.5.1, Unclaimed Property Securities Management, is \$600,000 from General Revenue in fiscal year 2025, to implement the transfer of unclaimed property securities custody, liquidation, and related services from the Texas Treasury Safekeeping Trust Company to the Unclaimed Property Division in the Comptroller’s Office.</p> <p><i>This rider provision is not applicable to the 2026-27 biennium.</i></p>
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4.A. Exceptional Item Request Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304**

Agency name: **Comptroller of Public Accounts**

CODE	DESCRIPTION	Excp 2026	Excp 2027
	Item Name: IT Modernization and Cost Increases		
	Item Priority: 1		
	IT Component: Yes		
	Anticipated Out-year Costs: Yes		
	Involve Contracts > \$50,000: Yes		
	Includes Funding for the Following Strategy or Strategies:		
	01-02-01 Improve Compliance with Tax Laws through Contact & Collection Program		
	02-01-01 Proj Receipts/Disbursements; Complete Accounting/Reporting Resps		
	02-01-02 Implement a Statewide Enterprise Resource Planning System		
	02-02-01 Conduct Property Value Study; Provide Assistance; Review Methods		
	02-03-01 Ensure State's Assets, Cash Receipts, and Warrants are Prop Secured		
	02-04-01 Provide Statewide Procurement and Support Services		
	03-01-01 Improve Tax/Voucher Data Processing, Tax Collection & Disbursements		
 OBJECTS OF EXPENSE:			
2001	PROFESSIONAL FEES AND SERVICES	12,683,093	7,265,451
2004	UTILITIES	781,950	276,924
2009	OTHER OPERATING EXPENSE	2,972,272	1,432,124
5000	CAPITAL EXPENDITURES	253,000	0
TOTAL, OBJECT OF EXPENSE		\$16,690,315	\$8,974,499
 METHOD OF FINANCING:			
1	General Revenue Fund	16,690,315	8,974,499
TOTAL, METHOD OF FINANCING		\$16,690,315	\$8,974,499

DESCRIPTION / JUSTIFICATION:

The agency is requesting funding for our information technology services to increase automation capabilities, address on-going functionality, and increase and improve operational efficiency to ensure that we can continue to support and maintain reliable information systems for the critical services that we provide.

EXTERNAL/INTERNAL FACTORS:

Meeting the needs of our stakeholders, including CPA business divisions, other state agencies, other government entities, taxpayers, and ultimately all Texans.

PCLS TRACKING KEY:

4.A. Exceptional Item Request Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304**

Agency name: **Comptroller of Public Accounts**

CODE	DESCRIPTION	Excp 2026	Excp 2027
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DESCRIPTION OF ANTICIPATED OUT-YEAR COSTS :

Anticipated out-year costs assume on-going software services as well as contract increases.

ESTIMATED ANTICIPATED OUT-YEAR COSTS FOR ITEM:

	2028	2029	2030
	\$8,975,000	\$9,423,750	\$9,894,938

APPROXIMATE PERCENTAGE OF EXCEPTIONAL ITEM : 75.00%

CONTRACT DESCRIPTION :

Contractors for implementation and maintenance of new software and software enhancements.

4.A. Exceptional Item Request Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304**

Agency name: **Comptroller of Public Accounts**

CODE	DESCRIPTION	Excp 2026	Excp 2027
	Item Name: Recruitment & Retention of Critical Workforce		
	Item Priority: 2		
	IT Component: No		
	Anticipated Out-year Costs: Yes		
	Involve Contracts > \$50,000: No		
	Includes Funding for the Following Strategy or Strategies:		
	01-01-01 Maintain an Ongoing Program of Audit and Verification Activities		
	01-02-01 Improve Compliance with Tax Laws through Contact & Collection Program		
	01-03-01 Provide Information to Taxpayers, Government Officials and the Public		
	02-01-01 Proj Receipts/Disbursements; Complete Accounting/Reporting Resps		
	02-01-02 Implement a Statewide Enterprise Resource Planning System		
	02-02-01 Conduct Property Value Study; Provide Assistance; Review Methods		
	02-04-01 Provide Statewide Procurement and Support Services		
	03-01-01 Improve Tax/Voucher Data Processing, Tax Collection & Disbursements		
 OBJECTS OF EXPENSE:			
1001	SALARIES AND WAGES	9,600,987	9,600,987
	TOTAL, OBJECT OF EXPENSE	\$9,600,987	\$9,600,987
 METHOD OF FINANCING:			
1	General Revenue Fund	9,600,987	9,600,987
	TOTAL, METHOD OF FINANCING	\$9,600,987	\$9,600,987

DESCRIPTION / JUSTIFICATION:

Due to the current and upcoming project workloads, additional staff are needed to ensure timely delivery and to maintain high-quality service. The new hires will provide the necessary support in key areas, such as Unclaimed Property, Audit, Revenue Accounting, Revenue Processing, Tax Policy, HUB and Statewide Fiscal, to help balance the workload across the agency. These additions will also enable the agency to meet our deadlines, improve productivity and enhance overall operational efficiency.

EXTERNAL/INTERNAL FACTORS:

PCLS TRACKING KEY:

4.A. Exceptional Item Request Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304**

Agency name: **Comptroller of Public Accounts**

CODE	DESCRIPTION	Excp 2026	Excp 2027
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DESCRIPTION OF ANTICIPATED OUT-YEAR COSTS :

On-going salary costs for recruitment and retention of the agency's workforce.

ESTIMATED ANTICIPATED OUT-YEAR COSTS FOR ITEM:

	2028	2029	2030
	\$9,600,987	\$9,600,987	\$9,600,987

4.A. Exceptional Item Request Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304**

Agency name: **Comptroller of Public Accounts**

CODE	DESCRIPTION	Excp 2026	Excp 2027
	Item Name: Upgrades & Improvements for Critical Workforce Needs Item Priority: 3 IT Component: No Anticipated Out-year Costs: Yes Involve Contracts > \$50,000: No Includes Funding for the Following Strategy or Strategies:		
	01-01-01 Maintain an Ongoing Program of Audit and Verification Activities		
	01-02-01 Improve Compliance with Tax Laws through Contact & Collection Program		
	01-03-01 Provide Information to Taxpayers, Government Officials and the Public		
	01-04-01 Provide Tax Hearings/Represent the Agency/Provide Legal Counsel		
	02-01-01 Proj Receipts/Disbursements; Complete Accounting/Reporting Resps		
	02-01-02 Implement a Statewide Enterprise Resource Planning System		
	02-02-01 Conduct Property Value Study; Provide Assistance; Review Methods		
	02-03-01 Ensure State's Assets, Cash Receipts, and Warrants are Prop Secured		
	02-04-01 Provide Statewide Procurement and Support Services		
	03-01-01 Improve Tax/Voucher Data Processing, Tax Collection & Disbursements		
OBJECTS OF EXPENSE:			
2001	PROFESSIONAL FEES AND SERVICES	276,583	0
2005	TRAVEL	95,026	0
2009	OTHER OPERATING EXPENSE	2,467,095	258,752
5000	CAPITAL EXPENDITURES	52,000	0
TOTAL, OBJECT OF EXPENSE		\$2,890,704	\$258,752
METHOD OF FINANCING:			
1	General Revenue Fund	2,890,704	258,752
TOTAL, METHOD OF FINANCING		\$2,890,704	\$258,752

DESCRIPTION / JUSTIFICATION:

This request provides needed upgrades and improvements for various aging field offices around the state. This request also provides funding for relocation to new field offices, adding of square footage for additional tax enforcement staff and training opportunities to develop a skilled workforce.

EXTERNAL/INTERNAL FACTORS:

4.A. Exceptional Item Request Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304**

Agency name: **Comptroller of Public Accounts**

CODE	DESCRIPTION	Excp 2026	Excp 2027
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PCLS TRACKING KEY:

DESCRIPTION OF ANTICIPATED OUT-YEAR COSTS :

On-going costs for critical workforce needs.

ESTIMATED ANTICIPATED OUT-YEAR COSTS FOR ITEM:

2028	2029	2030
\$258,752	\$258,752	\$258,752

4.A. Exceptional Item Request Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304**

Agency name: **Comptroller of Public Accounts**

CODE	DESCRIPTION	Excp 2026	Excp 2027
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Item Name:	STARR Project 102
Item Priority:	4
IT Component:	Yes
Anticipated Out-year Costs:	Yes
Involve Contracts > \$50,000:	Yes
Includes Funding for the Following Strategy or Strategies:	02-01-02 Implement a Statewide Enterprise Resource Planning System

OBJECTS OF EXPENSE:

2001	PROFESSIONAL FEES AND SERVICES	4,333,021	4,333,020
TOTAL, OBJECT OF EXPENSE		\$4,333,021	\$4,333,020

METHOD OF FINANCING:

1	General Revenue Fund	4,333,021	4,333,020
TOTAL, METHOD OF FINANCING		\$4,333,021	\$4,333,020

DESCRIPTION / JUSTIFICATION:

Replace the Uniform Statewide Accounting System (USAS) and Texas Identification Number System (TINS) with a modern solution. These legacy financial systems, originally implemented in the late 1980s and early 1990s, are critical for performing financial control and payment processing functions that every state agency is reliant upon.

USAS and TINS are the oldest systems at the Comptroller's Office. Agencies must currently interact with a mainframe terminal emulator (i.e. green screen) to interface with the legacy financial systems. There are multiple benefits to replacing this legacy technology, including improving security of the financial system, increasing efficiency within and across state agencies by automating manual financial processes, integrating with other internal accounting systems, and providing more effective training to newer staff on a newer, modern software rather than relying on long-term contractors who are currently supporting the legacy system.

EXTERNAL/INTERNAL FACTORS:

PCLS TRACKING KEY:

4.A. Exceptional Item Request Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304**

Agency name: **Comptroller of Public Accounts**

CODE	DESCRIPTION	Excp 2026	Excp 2027
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DESCRIPTION OF ANTICIPATED OUT-YEAR COSTS :

Out-year costs are comprised of Contractor, FTEs, and software services in FY28, while FY29-30 will be primarily FTEs and software services.

ESTIMATED ANTICIPATED OUT-YEAR COSTS FOR ITEM:

<u>2028</u>	<u>2029</u>	<u>2030</u>
\$13,939,560	\$5,684,331	\$5,492,946

APPROXIMATE PERCENTAGE OF EXCEPTIONAL ITEM : 100.00%

CONTRACT DESCRIPTION :

Contract costs will be comprised of contractor and software services through FY30.

4.A. Exceptional Item Request Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304**

Agency name: **Comptroller of Public Accounts**

CODE	DESCRIPTION	Excp 2026	Excp 2027
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Item Name:	Support for Criminal Investigation Division
Item Priority:	5
IT Component:	No
Anticipated Out-year Costs:	Yes
Involve Contracts > \$50,000:	Yes
Includes Funding for the Following Strategy or Strategies:	
01-01-01	Maintain an Ongoing Program of Audit and Verification Activities
02-03-01	Ensure State's Assets, Cash Receipts, and Warrants are Prop Secured

OBJECTS OF EXPENSE:

2007	RENT - MACHINE AND OTHER	224,764	224,764
2009	OTHER OPERATING EXPENSE	99,997	18,611
5000	CAPITAL EXPENDITURES	385,400	0
TOTAL, OBJECT OF EXPENSE		\$710,161	\$243,375

METHOD OF FINANCING:

1	General Revenue Fund	710,161	243,375
TOTAL, METHOD OF FINANCING		\$710,161	\$243,375

DESCRIPTION / JUSTIFICATION:

This request provides important equipment for our Criminal Investigation Division (CID), which enforces criminal provisions of the state's tax laws. Law enforcement officers within CID make arrests and conduct long-term, complex criminal investigations that are referred to state and federal prosecutors. Items included to support these activities include undercover vehicles, body armor, radios, and uniforms.

EXTERNAL/INTERNAL FACTORS:

PCLS TRACKING KEY:

4.A. Exceptional Item Request Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304**

Agency name: **Comptroller of Public Accounts**

CODE	DESCRIPTION	Excp 2026	Excp 2027
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DESCRIPTION OF ANTICIPATED OUT-YEAR COSTS :

Out-year costs are comprised of vehicle lease for CID.

ESTIMATED ANTICIPATED OUT-YEAR COSTS FOR ITEM:

<u>2028</u>	<u>2029</u>	<u>2030</u>
\$243,375	\$243,375	\$243,375

APPROXIMATE PERCENTAGE OF EXCEPTIONAL ITEM : 90.00%

CONTRACT DESCRIPTION :

Contract for the lease of 21 vehicles.

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name:			
	IT Modernization and Cost Increases		
Allocation to Strategy:			
	1-2-1 Improve Compliance with Tax Laws through Contact & Collection Progr:		
OBJECTS OF EXPENSE:			
2001	PROFESSIONAL FEES AND SERVICES	4,862,641	894,999
2004	UTILITIES	781,950	276,924
2009	OTHER OPERATING EXPENSE	2,954,272	1,414,124
5000	CAPITAL EXPENDITURES	153,000	0
TOTAL, OBJECT OF EXPENSE		\$8,751,863	\$2,586,047
METHOD OF FINANCING:			
	1 General Revenue Fund	8,751,863	2,586,047
TOTAL, METHOD OF FINANCING		\$8,751,863	\$2,586,047
FULL-TIME EQUIVALENT POSITIONS (FTE):		0.0	0.0

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name:			
	IT Modernization and Cost Increases		
Allocation to Strategy:			
	2-1-1 Proj Receipts/Disbursements; Complete Accounting/Reporting Resps		
OBJECTS OF EXPENSE:			
2001	PROFESSIONAL FEES AND SERVICES	550,000	0
TOTAL, OBJECT OF EXPENSE		\$550,000	\$0
METHOD OF FINANCING:			
1	General Revenue Fund	550,000	0
TOTAL, METHOD OF FINANCING		\$550,000	\$0

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304**

Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name:			
	IT Modernization and Cost Increases		
Allocation to Strategy:			
	2-1-2 Implement a Statewide Enterprise Resource Planning System		
OBJECTS OF EXPENSE:			
2001	PROFESSIONAL FEES AND SERVICES	3,450,452	3,450,452
TOTAL, OBJECT OF EXPENSE		\$3,450,452	\$3,450,452
METHOD OF FINANCING:			
1	General Revenue Fund	3,450,452	3,450,452
TOTAL, METHOD OF FINANCING		\$3,450,452	\$3,450,452

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name:			
	IT Modernization and Cost Increases		
Allocation to Strategy:			
	2-2-1 Conduct Property Value Study; Provide Assistance; Review Methods		
OBJECTS OF EXPENSE:			
	2001 PROFESSIONAL FEES AND SERVICES	3,200,000	2,600,000
TOTAL, OBJECT OF EXPENSE		\$3,200,000	\$2,600,000
METHOD OF FINANCING:			
	1 General Revenue Fund	3,200,000	2,600,000
TOTAL, METHOD OF FINANCING		\$3,200,000	\$2,600,000

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name:			
	IT Modernization and Cost Increases		
Allocation to Strategy:			
	2-3-1 Ensure State's Assets, Cash Receipts, and Warrants are Prop Secured		
OBJECTS OF EXPENSE:			
	2001 PROFESSIONAL FEES AND SERVICES	50,000	0
TOTAL, OBJECT OF EXPENSE		\$50,000	\$0
METHOD OF FINANCING:			
	1 General Revenue Fund	50,000	0
TOTAL, METHOD OF FINANCING		\$50,000	\$0

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name: IT Modernization and Cost Increases			
Allocation to Strategy: 2-4-1 Provide Statewide Procurement and Support Services			
OBJECTS OF EXPENSE:			
2001	PROFESSIONAL FEES AND SERVICES	570,000	320,000
TOTAL, OBJECT OF EXPENSE		\$570,000	\$320,000
METHOD OF FINANCING:			
1	General Revenue Fund	570,000	320,000
TOTAL, METHOD OF FINANCING		\$570,000	\$320,000

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name:			
	IT Modernization and Cost Increases		
Allocation to Strategy:			
	3-1-1 Improve Tax/Voucher Data Processing, Tax Collection & Disbursements		
OBJECTS OF EXPENSE:			
2009	OTHER OPERATING EXPENSE	18,000	18,000
5000	CAPITAL EXPENDITURES	100,000	0
TOTAL, OBJECT OF EXPENSE		\$118,000	\$18,000
METHOD OF FINANCING:			
1	General Revenue Fund	118,000	18,000
TOTAL, METHOD OF FINANCING		\$118,000	\$18,000

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name: Recruitment & Retention of Critical Workforce			
Allocation to Strategy: 1-1-1 Maintain an Ongoing Program of Audit and Verification Activities			
OBJECTS OF EXPENSE:			
1001	SALARIES AND WAGES	7,403,013	7,436,012
TOTAL, OBJECT OF EXPENSE		7,403,013	7,436,012
METHOD OF FINANCING:			
1	General Revenue Fund	7,403,013	7,436,012
TOTAL, METHOD OF FINANCING		7,403,013	7,436,012

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name:			
	Recruitment & Retention of Critical Workforce		
	Allocation to Strategy:		
	1-2-1 Improve Compliance with Tax Laws through Contact & Collection Progr:		
OBJECTS OF EXPENSE:			
	1001 SALARIES AND WAGES	401,911	401,911
TOTAL, OBJECT OF EXPENSE		401,911	401,911
METHOD OF FINANCING:			
	1 General Revenue Fund	401,911	401,911
TOTAL, METHOD OF FINANCING		401,911	401,911

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name:			
	Recruitment & Retention of Critical Workforce		
	Allocation to Strategy:		
	1-3-1 Provide Information to Taxpayers, Government Officials and the Public		
OBJECTS OF EXPENSE:			
	1001 SALARIES AND WAGES	309,600	309,600
TOTAL, OBJECT OF EXPENSE		309,600	309,600
METHOD OF FINANCING:			
	1 General Revenue Fund	309,600	309,600
TOTAL, METHOD OF FINANCING		309,600	309,600

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name: Recruitment & Retention of Critical Workforce			
Allocation to Strategy: 2-1-1 Proj Receipts/Disbursements; Complete Accounting/Reporting Resps			
OBJECTS OF EXPENSE:			
1001	SALARIES AND WAGES	529,790	529,790
TOTAL, OBJECT OF EXPENSE		529,790	529,790
METHOD OF FINANCING:			
1	General Revenue Fund	529,790	529,790
TOTAL, METHOD OF FINANCING		529,790	529,790

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name:	Recruitment & Retention of Critical Workforce		
Allocation to Strategy:	2-1-2 Implement a Statewide Enterprise Resource Planning System		
FULL-TIME EQUIVALENT POSITIONS (FTE):		0.0	0.0

4.B. Exceptional Items Strategy Allocation Schedule

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304**

Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name:	Recruitment & Retention of Critical Workforce		
Allocation to Strategy:	2-2-1 Conduct Property Value Study; Provide Assistance; Review Methods		
FULL-TIME EQUIVALENT POSITIONS (FTE):		0.0	0.0

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name: Recruitment & Retention of Critical Workforce			
Allocation to Strategy: 2-4-1 Provide Statewide Procurement and Support Services			
OBJECTS OF EXPENSE:			
1001	SALARIES AND WAGES	153,000	153,000
TOTAL, OBJECT OF EXPENSE		\$153,000	\$153,000
METHOD OF FINANCING:			
1	General Revenue Fund	153,000	153,000
TOTAL, METHOD OF FINANCING		\$153,000	\$153,000

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name:			
	Recruitment & Retention of Critical Workforce		
Allocation to Strategy:			
	3-1-1 Improve Tax/Voucher Data Processing, Tax Collection & Disbursements		
OBJECTS OF EXPENSE:			
	1001 SALARIES AND WAGES	803,673	770,674
TOTAL, OBJECT OF EXPENSE		\$803,673	\$770,674
METHOD OF FINANCING:			
	1 General Revenue Fund	803,673	770,674
TOTAL, METHOD OF FINANCING		\$803,673	\$770,674

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name: Upgrades & Improvements for Critical Workforce Needs			
Allocation to Strategy: 1-1-1 Maintain an Ongoing Program of Audit and Verification Activities			
OBJECTS OF EXPENSE:			
2009	OTHER OPERATING EXPENSE	429,106	21,518
TOTAL, OBJECT OF EXPENSE		\$429,106	\$21,518
METHOD OF FINANCING:			
1	General Revenue Fund	429,106	21,518
TOTAL, METHOD OF FINANCING		\$429,106	\$21,518

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name: Upgrades & Improvements for Critical Workforce Needs			
Allocation to Strategy: 1-2-1 Improve Compliance with Tax Laws through Contact & Collection Progr:			
OBJECTS OF EXPENSE:			
2001	PROFESSIONAL FEES AND SERVICES	76,056	0
2005	TRAVEL	29,000	0
2009	OTHER OPERATING EXPENSE	1,923,989	235,772
5000	CAPITAL EXPENDITURES	52,000	0
TOTAL, OBJECT OF EXPENSE		\$2,081,045	\$235,772
METHOD OF FINANCING:			
	1 General Revenue Fund	2,081,045	235,772
TOTAL, METHOD OF FINANCING		\$2,081,045	\$235,772

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name:			
	Upgrades & Improvements for Critical Workforce Needs		
	Allocation to Strategy:		
	1-3-1 Provide Information to Taxpayers, Government Officials and the Public		
OBJECTS OF EXPENSE:			
	2005 TRAVEL	2,000	0
TOTAL, OBJECT OF EXPENSE		\$2,000	\$0
METHOD OF FINANCING:			
	1 General Revenue Fund	2,000	0
TOTAL, METHOD OF FINANCING		\$2,000	\$0

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name:		Upgrades & Improvements for Critical Workforce Needs	
Allocation to Strategy:		1-4-1 Provide Tax Hearings/Represent the Agency/Provide Legal Counsel	
OBJECTS OF EXPENSE:			
2001	PROFESSIONAL FEES AND SERVICES	50,000	0
2009	OTHER OPERATING EXPENSE	10,362	862
TOTAL, OBJECT OF EXPENSE		\$60,362	\$862
 METHOD OF FINANCING:			
1	General Revenue Fund	60,362	862
TOTAL, METHOD OF FINANCING		\$60,362	\$862

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name:		Upgrades & Improvements for Critical Workforce Needs	
Allocation to Strategy:		2-1-1	Proj Receipts/Disbursements; Complete Accounting/Reporting Resps
OBJECTS OF EXPENSE:			
2001	PROFESSIONAL FEES AND SERVICES	60,000	0
2005	TRAVEL	17,491	0
2009	OTHER OPERATING EXPENSE	9,845	0
TOTAL, OBJECT OF EXPENSE		\$87,336	\$0
METHOD OF FINANCING:			
1	General Revenue Fund	87,336	0
TOTAL, METHOD OF FINANCING		\$87,336	\$0
FULL-TIME EQUIVALENT POSITIONS (FTE):		0.0	0.0

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name:	Upgrades & Improvements for Critical Workforce Needs		
Allocation to Strategy:	2-1-2 Implement a Statewide Enterprise Resource Planning System		
FULL-TIME EQUIVALENT POSITIONS (FTE):		0.0	0.0

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name:			
	Upgrades & Improvements for Critical Workforce Needs		
Allocation to Strategy:			
	2-2-1 Conduct Property Value Study; Provide Assistance; Review Methods		
OBJECTS OF EXPENSE:			
	2009 OTHER OPERATING EXPENSE	41,492	0
TOTAL, OBJECT OF EXPENSE		\$41,492	\$0
METHOD OF FINANCING:			
	1 General Revenue Fund	41,492	0
TOTAL, METHOD OF FINANCING		\$41,492	\$0

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name:			
	Upgrades & Improvements for Critical Workforce Needs		
Allocation to Strategy:			
	2-3-1 Ensure State's Assets, Cash Receipts, and Warrants are Prop Secured		
OBJECTS OF EXPENSE:			
2005	TRAVEL	18,872	0
2009	OTHER OPERATING EXPENSE	11,985	0
TOTAL, OBJECT OF EXPENSE		\$30,857	\$0
METHOD OF FINANCING:			
1	General Revenue Fund	30,857	0
TOTAL, METHOD OF FINANCING		\$30,857	\$0

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name: Upgrades & Improvements for Critical Workforce Needs			
Allocation to Strategy: 2-4-1 Provide Statewide Procurement and Support Services			
OBJECTS OF EXPENSE:			
2001	PROFESSIONAL FEES AND SERVICES	6,452	0
TOTAL, OBJECT OF EXPENSE		\$6,452	\$0
METHOD OF FINANCING:			
1	General Revenue Fund	6,452	0
TOTAL, METHOD OF FINANCING		\$6,452	\$0

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name:			
	Upgrades & Improvements for Critical Workforce Needs		
Allocation to Strategy:			
	3-1-1 Improve Tax/Voucher Data Processing, Tax Collection & Disbursements		
OBJECTS OF EXPENSE:			
2001	PROFESSIONAL FEES AND SERVICES	84,075	0
2005	TRAVEL	27,663	0
2009	OTHER OPERATING EXPENSE	40,316	600
TOTAL, OBJECT OF EXPENSE		\$152,054	\$600
METHOD OF FINANCING:			
	1 General Revenue Fund	152,054	600
TOTAL, METHOD OF FINANCING		\$152,054	\$600

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name: STARR Project 102			
Allocation to Strategy: 2-1-2 Implement a Statewide Enterprise Resource Planning System			
OBJECTS OF EXPENSE:			
2001	PROFESSIONAL FEES AND SERVICES	4,333,021	4,333,020
TOTAL, OBJECT OF EXPENSE		\$4,333,021	\$4,333,020
METHOD OF FINANCING:			
1	General Revenue Fund	4,333,021	4,333,020
TOTAL, METHOD OF FINANCING		\$4,333,021	\$4,333,020
FULL-TIME EQUIVALENT POSITIONS (FTE):		0.0	0.0

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name: Support for Criminal Investigation Division			
Allocation to Strategy: 1-1-1 Maintain an Ongoing Program of Audit and Verification Activities			
OBJECTS OF EXPENSE:			
2007	RENT - MACHINE AND OTHER	224,764	224,764
2009	OTHER OPERATING EXPENSE	99,997	18,611
5000	CAPITAL EXPENDITURES	385,400	0
TOTAL, OBJECT OF EXPENSE		\$710,161	\$243,375
METHOD OF FINANCING:			
	1 General Revenue Fund	710,161	243,375
TOTAL, METHOD OF FINANCING		\$710,161	\$243,375

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name:	Support for Criminal Investigation Division		
Allocation to Strategy:	2-3-1 Ensure State's Assets, Cash Receipts, and Warrants are Prop Secured		
FULL-TIME EQUIVALENT POSITIONS (FTE):		0.0	0.0

4.C. Exceptional Items Strategy Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency Code: **304** Agency name: **Comptroller of Public Accounts**

GOAL: 1 To Improve Voluntary Compliance with Tax Laws

OBJECTIVE: 1 Guarantee Accuracy Rates/Permit Businesses/Improve Audit Assessments

Service Categories:

STRATEGY: 1 Maintain an Ongoing Program of Audit and Verification Activities

Service: 03 Income: A.2 Age: B.3

CODE DESCRIPTION	Exp 2026	Exp 2027
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OBJECTS OF EXPENSE:

1001 SALARIES AND WAGES	7,403,013	7,436,012
2007 RENT - MACHINE AND OTHER	224,764	224,764
2009 OTHER OPERATING EXPENSE	529,103	40,129
5000 CAPITAL EXPENDITURES	385,400	0
Total, Objects of Expense	\$8,542,280	\$7,700,905

METHOD OF FINANCING:

1 General Revenue Fund	8,542,280	7,700,905
Total, Method of Finance	\$8,542,280	\$7,700,905

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

Recruitment & Retention of Critical Workforce

Upgrades & Improvements for Critical Workforce Needs

Support for Criminal Investigation Division

4.C. Exceptional Items Strategy Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency Code: **304** Agency name: **Comptroller of Public Accounts**

GOAL: 1 To Improve Voluntary Compliance with Tax Laws

OBJECTIVE: 2 Achieve Average Account Closure Rates, Ratios and Turnaround Times

Service Categories:

STRATEGY: 1 Improve Compliance with Tax Laws through Contact & Collection Program

Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2026	Exp 2027
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OBJECTS OF EXPENSE:

1001	SALARIES AND WAGES	401,911	401,911
2001	PROFESSIONAL FEES AND SERVICES	4,938,697	894,999
2004	UTILITIES	781,950	276,924
2005	TRAVEL	29,000	0
2009	OTHER OPERATING EXPENSE	4,878,261	1,649,896
5000	CAPITAL EXPENDITURES	205,000	0
Total, Objects of Expense		\$11,234,819	\$3,223,730

METHOD OF FINANCING:

1	General Revenue Fund	11,234,819	3,223,730
Total, Method of Finance		\$11,234,819	\$3,223,730

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

IT Modernization and Cost Increases

Recruitment & Retention of Critical Workforce

Upgrades & Improvements for Critical Workforce Needs

4.C. Exceptional Items Strategy Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency Code: **304** Agency name: **Comptroller of Public Accounts**

GOAL: 1 To Improve Voluntary Compliance with Tax Laws

OBJECTIVE: 3 Improve Taxpayer Ratings of Accuracy & Speed of Info Disseminated

Service Categories:

STRATEGY: 1 Provide Information to Taxpayers, Government Officials and the Public

Service: 03 Income: A.2 Age: B.3

CODE DESCRIPTION	Exp 2026	Exp 2027
-------------------------	-----------------	-----------------

OBJECTS OF EXPENSE:

1001 SALARIES AND WAGES	309,600	309,600
2005 TRAVEL	2,000	0
Total, Objects of Expense	\$311,600	\$309,600

METHOD OF FINANCING:

1 General Revenue Fund	311,600	309,600
Total, Method of Finance	\$311,600	\$309,600

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

Recruitment & Retention of Critical Workforce

Upgrades & Improvements for Critical Workforce Needs

4.C. Exceptional Items Strategy Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency Code: **304** Agency name: **Comptroller of Public Accounts**

GOAL: 1 To Improve Voluntary Compliance with Tax Laws

OBJECTIVE: 4 Provide Fair and Timely Hearings and Position Letters or Resolutions

Service Categories:

STRATEGY: 1 Provide Tax Hearings/Represent the Agency/Provide Legal Counsel

Service: 01 Income: A.2 Age: B.3

CODE DESCRIPTION	Exp 2026	Exp 2027
-------------------------	-----------------	-----------------

OBJECTS OF EXPENSE:

2001 PROFESSIONAL FEES AND SERVICES	50,000	0
2009 OTHER OPERATING EXPENSE	10,362	862
Total, Objects of Expense	\$60,362	\$862

METHOD OF FINANCING:

1 General Revenue Fund	60,362	862
Total, Method of Finance	\$60,362	\$862

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

Upgrades & Improvements for Critical Workforce Needs

4.C. Exceptional Items Strategy Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency Code: **304** Agency name: **Comptroller of Public Accounts**

GOAL: 2 To Efficiently Manage the State's Fiscal Affairs

OBJECTIVE: 1 Maintain State's Accounting System; Certify General Appropriations Act

Service Categories:

STRATEGY: 1 Proj Receipts/Disbursements; Complete Accounting/Reporting Resps

Service: 05 Income: A.2 Age: B.3

CODE DESCRIPTION	Exp 2026	Exp 2027
-------------------------	-----------------	-----------------

OBJECTS OF EXPENSE:

1001 SALARIES AND WAGES	529,790	529,790
2001 PROFESSIONAL FEES AND SERVICES	610,000	0
2005 TRAVEL	17,491	0
2009 OTHER OPERATING EXPENSE	9,845	0
Total, Objects of Expense	\$1,167,126	\$529,790

METHOD OF FINANCING:

1 General Revenue Fund	1,167,126	529,790
Total, Method of Finance	\$1,167,126	\$529,790

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

IT Modernization and Cost Increases

Recruitment & Retention of Critical Workforce

Upgrades & Improvements for Critical Workforce Needs

4.C. Exceptional Items Strategy Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency Code: **304** Agency name: **Comptroller of Public Accounts**

GOAL: 2 To Efficiently Manage the State's Fiscal Affairs

OBJECTIVE: 1 Maintain State's Accounting System; Certify General Appropriations Act

Service Categories:

STRATEGY: 2 Implement a Statewide Enterprise Resource Planning System

Service: 05 Income: A.2 Age: B.3

CODE DESCRIPTION	Exp 2026	Exp 2027
-------------------------	-----------------	-----------------

OBJECTS OF EXPENSE:

2001 PROFESSIONAL FEES AND SERVICES

7,783,473

7,783,472

Total, Objects of Expense

\$7,783,473

\$7,783,472

METHOD OF FINANCING:

1 General Revenue Fund

7,783,473

7,783,472

Total, Method of Finance

\$7,783,473

\$7,783,472

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

IT Modernization and Cost Increases

Recruitment & Retention of Critical Workforce

Upgrades & Improvements for Critical Workforce Needs

STARR Project 102

4.C. Exceptional Items Strategy Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency Code: **304** Agency name: **Comptroller of Public Accounts**

GOAL: 2 To Efficiently Manage the State's Fiscal Affairs

OBJECTIVE: 2 Ensure the Effectiveness of the Property Value Study

Service Categories:

STRATEGY: 1 Conduct Property Value Study; Provide Assistance; Review Methods

Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2026	Exp 2027
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OBJECTS OF EXPENSE:

2001	PROFESSIONAL FEES AND SERVICES	3,200,000	2,600,000
2009	OTHER OPERATING EXPENSE	41,492	0
Total, Objects of Expense		\$3,241,492	\$2,600,000

METHOD OF FINANCING:

1	General Revenue Fund	3,241,492	2,600,000
Total, Method of Finance		\$3,241,492	\$2,600,000

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

IT Modernization and Cost Increases

Recruitment & Retention of Critical Workforce

Upgrades & Improvements for Critical Workforce Needs

4.C. Exceptional Items Strategy Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency Code: **304** Agency name: **Comptroller of Public Accounts**

GOAL: 2 To Efficiently Manage the State's Fiscal Affairs

OBJECTIVE: 3 Maximize State Revenue

Service Categories:

STRATEGY: 1 Ensure State's Assets, Cash Receipts, and Warrants are Prop Secured

Service: 05 Income: A.2 Age: B.3

CODE DESCRIPTION	Exp 2026	Exp 2027
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OBJECTS OF EXPENSE:

2001 PROFESSIONAL FEES AND SERVICES	50,000	0
2005 TRAVEL	18,872	0
2009 OTHER OPERATING EXPENSE	11,985	0
Total, Objects of Expense	\$80,857	\$0

METHOD OF FINANCING:

1 General Revenue Fund	80,857	0
Total, Method of Finance	\$80,857	\$0

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

IT Modernization and Cost Increases

Upgrades & Improvements for Critical Workforce Needs

Support for Criminal Investigation Division

4.C. Exceptional Items Strategy Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency Code: **304** Agency name: **Comptroller of Public Accounts**

GOAL: 2 To Efficiently Manage the State's Fiscal Affairs

OBJECTIVE: 4 Manage Procurement System; Maximize Competition; Provide Support Svcs

Service Categories:

STRATEGY: 1 Provide Statewide Procurement and Support Services

Service: 05 Income: A.2 Age: B.3

CODE DESCRIPTION	Exp 2026	Exp 2027
-------------------------	-----------------	-----------------

OBJECTS OF EXPENSE:

1001 SALARIES AND WAGES	153,000	153,000
2001 PROFESSIONAL FEES AND SERVICES	576,452	320,000
Total, Objects of Expense	\$729,452	\$473,000

METHOD OF FINANCING:

1 General Revenue Fund	729,452	473,000
Total, Method of Finance	\$729,452	\$473,000

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

IT Modernization and Cost Increases

Recruitment & Retention of Critical Workforce

Upgrades & Improvements for Critical Workforce Needs

4.C. Exceptional Items Strategy Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency Code: **304** Agency name: **Comptroller of Public Accounts**

GOAL: 3 Manage the Receipt and Disbursement of State Revenue

OBJECTIVE: 1 Generate Refunds; Return Allocations; Maintain Turnaround

Service Categories:

STRATEGY: 1 Improve Tax/Voucher Data Processing, Tax Collection & Disbursements

Service: 03 Income: A.2 Age: B.3

CODE DESCRIPTION	Exp 2026	Exp 2027
OBJECTS OF EXPENSE:		
1001 SALARIES AND WAGES	803,673	770,674
2001 PROFESSIONAL FEES AND SERVICES	84,075	0
2005 TRAVEL	27,663	0
2009 OTHER OPERATING EXPENSE	58,316	18,600
5000 CAPITAL EXPENDITURES	100,000	0
Total, Objects of Expense	\$1,073,727	\$789,274

METHOD OF FINANCING:

1 General Revenue Fund	1,073,727	789,274
Total, Method of Finance	\$1,073,727	\$789,274

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

IT Modernization and Cost Increases

Recruitment & Retention of Critical Workforce

Upgrades & Improvements for Critical Workforce Needs

5.A. Capital Budget Project Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304**

Agency name: **Comptroller of Public Accounts**

Category Code / Category Name

Project Sequence/Project Id/ Name

OOE / TOF / MOF CODE

Est 2024

Bud 2025

BL 2026

BL 2027

5005 Acquisition of Information Resource Technologies

1/1 Daily Operations - Capital

OBJECTS OF EXPENSE

Capital

General	2004	UTILITIES		\$3,430,109	\$3,535,170	\$2,910,932	\$2,910,932	
General	2007	RENT - MACHINE AND OTHER		\$8,654,500	\$9,027,710	\$7,611,764	\$7,611,764	
General	5000	CAPITAL EXPENDITURES		\$414,734	\$280,072	\$0	\$0	
Capital Subtotal OOE, Project				1	\$12,499,343	\$12,842,952	\$10,522,696	\$10,522,696
Subtotal OOE, Project				1	\$12,499,343	\$12,842,952	\$10,522,696	\$10,522,696

TYPE OF FINANCING

Capital

General	CA	1	General Revenue Fund	\$12,499,343	\$12,842,952	\$10,522,696	\$10,522,696	
Capital Subtotal TOF, Project				1	\$12,499,343	\$12,842,952	\$10,522,696	\$10,522,696
Subtotal TOF, Project				1	\$12,499,343	\$12,842,952	\$10,522,696	\$10,522,696

2/2 Geographic Information System Solution

OBJECTS OF EXPENSE

Capital

General	2001	PROFESSIONAL FEES AND SERVICES		\$205,370	\$0	\$0	\$0	
General	2009	OTHER OPERATING EXPENSE		\$367,337	\$0	\$0	\$0	
Capital Subtotal OOE, Project				2	\$572,707	\$0	\$0	\$0
Subtotal OOE, Project				2	\$572,707	\$0	\$0	\$0

TYPE OF FINANCING

Capital

5.A. Capital Budget Project Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304**

Agency name: **Comptroller of Public Accounts**

Category Code / Category Name

Project Sequence/Project Id/ Name

OOE / TOF / MOF CODE			Est 2024	Bud 2025	BL 2026	BL 2027
General	CA	1 General Revenue Fund	\$572,707	\$0	\$0	\$0
		Capital Subtotal TOF, Project 2	\$572,707	\$0	\$0	\$0
		Subtotal TOF, Project 2	\$572,707	\$0	\$0	\$0
<i>3/3 Call Center Modernization</i>						
OBJECTS OF EXPENSE						
<u>Capital</u>						
General	2001	PROFESSIONAL FEES AND SERVICES	\$483,528	\$3,621,341	\$0	\$0
		Capital Subtotal OOE, Project 3	\$483,528	\$3,621,341	\$0	\$0
		Subtotal OOE, Project 3	\$483,528	\$3,621,341	\$0	\$0
TYPE OF FINANCING						
<u>Capital</u>						
General	CA	1 General Revenue Fund	\$483,528	\$3,621,341	\$0	\$0
		Capital Subtotal TOF, Project 3	\$483,528	\$3,621,341	\$0	\$0
		Subtotal TOF, Project 3	\$483,528	\$3,621,341	\$0	\$0
<i>4/4 eProcurement</i>						
OBJECTS OF EXPENSE						
<u>Capital</u>						
General	2001	PROFESSIONAL FEES AND SERVICES	\$1,000,000	\$553,400	\$0	\$0
		Capital Subtotal OOE, Project 4	\$1,000,000	\$553,400	\$0	\$0
		Subtotal OOE, Project 4	\$1,000,000	\$553,400	\$0	\$0
TYPE OF FINANCING						
<u>Capital</u>						

5.A. Capital Budget Project Schedule
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304**

Agency name: **Comptroller of Public Accounts**

Category Code / Category Name

Project Sequence/Project Id/ Name

OOE / TOF / MOF CODE				Est 2024	Bud 2025	BL 2026	BL 2027	
General	CA	1	General Revenue Fund	\$1,000,000	\$553,400	\$0	\$0	
			Capital Subtotal TOF, Project	4	\$1,000,000	\$553,400	\$0	\$0
			Subtotal TOF, Project	4	\$1,000,000	\$553,400	\$0	\$0
<i>5/5 Property Tax System - Field Appraisal/Arbitration</i>								
OBJECTS OF EXPENSE								
<u>Capital</u>								
General	2001		PROFESSIONAL FEES AND SERVICES	\$887,653	\$102,764	\$0	\$0	
General	2009		OTHER OPERATING EXPENSE	\$270	\$0	\$0	\$0	
			Capital Subtotal OOE, Project	5	\$887,923	\$102,764	\$0	\$0
			Subtotal OOE, Project	5	\$887,923	\$102,764	\$0	\$0
TYPE OF FINANCING								
<u>Capital</u>								
General	CA	1	General Revenue Fund	\$887,923	\$102,764	\$0	\$0	
			Capital Subtotal TOF, Project	5	\$887,923	\$102,764	\$0	\$0
			Subtotal TOF, Project	5	\$887,923	\$102,764	\$0	\$0
<i>6/6 Tax Audit Automation</i>								
OBJECTS OF EXPENSE								
<u>Capital</u>								
General	2001		PROFESSIONAL FEES AND SERVICES	\$259,422	\$625,153	\$0	\$0	
			Capital Subtotal OOE, Project	6	\$259,422	\$625,153	\$0	\$0
			Subtotal OOE, Project	6	\$259,422	\$625,153	\$0	\$0

5.A. Capital Budget Project Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304**

Agency name: **Comptroller of Public Accounts**

Category Code / Category Name

Project Sequence/Project Id/ Name

OOE / TOF / MOF CODE

Est 2024

Bud 2025

BL 2026

BL 2027

TYPE OF FINANCING

Capital

General	CA	1	General Revenue Fund		\$259,422	\$625,153	\$0	\$0
			Capital Subtotal TOF, Project	6	\$259,422	\$625,153	\$0	\$0
			Subtotal TOF, Project	6	\$259,422	\$625,153	\$0	\$0

7/7 HB 5 Economic Development (JETI)

OBJECTS OF EXPENSE

Capital

General	2001		PROFESSIONAL FEES AND SERVICES		\$0	\$1,066,412	\$0	\$0
			Capital Subtotal OOE, Project	7	\$0	\$1,066,412	\$0	\$0
			Subtotal OOE, Project	7	\$0	\$1,066,412	\$0	\$0

TYPE OF FINANCING

Capital

General	CA	1	General Revenue Fund		\$0	\$1,066,412	\$0	\$0
			Capital Subtotal TOF, Project	7	\$0	\$1,066,412	\$0	\$0
			Subtotal TOF, Project	7	\$0	\$1,066,412	\$0	\$0

			Capital Subtotal, Category	5005	\$15,702,923	\$18,812,022	\$10,522,696	\$10,522,696
			Informational Subtotal, Category	5005				
			Total, Category	5005	\$15,702,923	\$18,812,022	\$10,522,696	\$10,522,696

7000 Data Center/Shared Technology Services

9/9 Data Center Consolidation - Disaster Recovery Services

5.A. Capital Budget Project Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304**

Agency name: **Comptroller of Public Accounts**

Category Code / Category Name

Project Sequence/Project Id/ Name

OOE / TOF / MOF CODE		Est 2024	Bud 2025	BL 2026	BL 2027
OBJECTS OF EXPENSE					
<u>Capital</u>					
General	2001 PROFESSIONAL FEES AND SERVICES	\$1,322,890	\$1,322,890	\$1,322,890	\$1,322,890
	Capital Subtotal OOE, Project 9	\$1,322,890	\$1,322,890	\$1,322,890	\$1,322,890
	Subtotal OOE, Project 9	\$1,322,890	\$1,322,890	\$1,322,890	\$1,322,890
TYPE OF FINANCING					
<u>Capital</u>					
General	CA 1 General Revenue Fund	\$1,322,890	\$1,322,890	\$1,322,890	\$1,322,890
	Capital Subtotal TOF, Project 9	\$1,322,890	\$1,322,890	\$1,322,890	\$1,322,890
	Subtotal TOF, Project 9	\$1,322,890	\$1,322,890	\$1,322,890	\$1,322,890
	Capital Subtotal, Category 7000	\$1,322,890	\$1,322,890	\$1,322,890	\$1,322,890
	Informational Subtotal, Category 7000				
	Total, Category 7000	\$1,322,890	\$1,322,890	\$1,322,890	\$1,322,890

8000 Centralized Accounting and Payroll/Personnel System (CAPPS)

10/10 ProjectONE/Centralized Accounting and Payroll/Personnel System (CAPPS)

OBJECTS OF EXPENSE

Capital

General	1001 SALARIES AND WAGES	\$3,961,098	\$4,394,098	\$4,394,098	\$4,394,098
General	1002 OTHER PERSONNEL COSTS	\$56,076	\$67,174	\$67,174	\$67,174
General	2001 PROFESSIONAL FEES AND SERVICES	\$37,941,902	\$38,333,975	\$39,051,433	\$39,051,433
General	2009 OTHER OPERATING EXPENSE	\$4,976,643	\$4,902,111	\$4,902,111	\$4,902,111

5.A. Capital Budget Project Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304**

Agency name: **Comptroller of Public Accounts**

Category Code / Category Name

Project Sequence/Project Id/ Name

OOE / TOF / MOF CODE

Est 2024

Bud 2025

BL 2026

BL 2027

Capital Subtotal OOE, Project 10

\$46,935,719

\$47,697,358

\$48,414,816

\$48,414,816

Subtotal OOE, Project 10

\$46,935,719

\$47,697,358

\$48,414,816

\$48,414,816

TYPE OF FINANCING

Capital

General CA 1 General Revenue Fund

\$46,935,719

\$47,697,358

\$48,414,816

\$48,414,816

Capital Subtotal TOF, Project 10

\$46,935,719

\$47,697,358

\$48,414,816

\$48,414,816

Subtotal TOF, Project 10

\$46,935,719

\$47,697,358

\$48,414,816

\$48,414,816

Capital Subtotal, Category 8000

\$46,935,719

\$47,697,358

\$48,414,816

\$48,414,816

Informational Subtotal, Category 8000

Total, Category 8000

\$46,935,719

\$47,697,358

\$48,414,816

\$48,414,816

9500 Legacy Modernization

*8/8 State of Texas Accounting and Reporting
 Resource (STARR)*

OBJECTS OF EXPENSE

Capital

General 2001 PROFESSIONAL FEES AND SERVICES

\$326,342

\$12,110,497

\$5,015,019

\$5,015,019

Capital Subtotal OOE, Project 8

\$326,342

\$12,110,497

\$5,015,019

\$5,015,019

Subtotal OOE, Project 8

\$326,342

\$12,110,497

\$5,015,019

\$5,015,019

TYPE OF FINANCING

Capital

General CA 1 General Revenue Fund

\$326,342

\$12,110,497

\$5,015,019

\$5,015,019

5.A. Capital Budget Project Schedule
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304**

Agency name: **Comptroller of Public Accounts**

Category Code / Category Name

Project Sequence/Project Id/ Name

OOE / TOF / MOF CODE

Est 2024

Bud 2025

BL 2026

BL 2027

Capital Subtotal TOF, Project	8	\$326,342	\$12,110,497	\$5,015,019	\$5,015,019
Subtotal TOF, Project	8	\$326,342	\$12,110,497	\$5,015,019	\$5,015,019
Capital Subtotal, Category	9500	\$326,342	\$12,110,497	\$5,015,019	\$5,015,019
Informational Subtotal, Category	9500				
Total, Category	9500	\$326,342	\$12,110,497	\$5,015,019	\$5,015,019
AGENCY TOTAL -CAPITAL		\$64,287,874	\$79,942,767	\$65,275,421	\$65,275,421
AGENCY TOTAL -INFORMATIONAL					
AGENCY TOTAL		\$64,287,874	\$79,942,767	\$65,275,421	\$65,275,421
METHOD OF FINANCING:					
<u>Capital</u>					
General	1 General Revenue Fund	\$64,287,874	\$79,942,767	\$65,275,421	\$65,275,421
Total, Method of Financing-Capital		\$64,287,874	\$79,942,767	\$65,275,421	\$65,275,421
Total, Method of Financing		\$64,287,874	\$79,942,767	\$65,275,421	\$65,275,421
TYPE OF FINANCING:					
<u>Capital</u>					
General	CA CURRENT APPROPRIATIONS	\$64,287,874	\$79,942,767	\$65,275,421	\$65,275,421
Total, Type of Financing-Capital		\$64,287,874	\$79,942,767	\$65,275,421	\$65,275,421
Total, Type of Financing		\$64,287,874	\$79,942,767	\$65,275,421	\$65,275,421

5.B. Capital Budget Project Information
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency Code:	304	Agency name:	Comptroller of Public Accounts
Category Number:	8000	Category Name:	CAPPS Statewide ERP System
Project number:	10	Project Name:	ProjectONE/CAPPS

PROJECT DESCRIPTION

General Information

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.

PLCS Tracking Key

Number of Units / Average Unit Cost	N/A
Estimated Completion Date	Ongoing

Additional Capital Expenditure Amounts Required

2028	2029
0	0

Type of Financing	CA	CURRENT APPROPRIATIONS
Projected Useful Life	Ongoing	
Estimated/Actual Project Cost	\$0	
Length of Financing/ Lease Period	N/A	

ESTIMATED/ACTUAL DEBT OBLIGATION PAYMENTS

2026	2027	2028	2029	Total over project life
0	0	0	0	0

<u>REVENUE GENERATION / COST SAVINGS</u>		
<u>REVENUE COST FLAG</u>	<u>MOF CODE</u>	<u>AVERAGE AMOUNT</u>

Explanation: N/A

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

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

5.C. Capital Budget Allocation to Strategies (Baseline)
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Category Code/Name

Project Sequence/Project Id/Name

Goal/Obj/Str	Strategy Name	Est 2024	Bud 2025	BL 2026	BL 2027
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5005 Acquisition of Information Resource Technologies

1/1 Daily Operations - Capital

GENERAL BUDGET

Capital	1-1-1	ONGOING AUDIT ACTIVITIES	4,733,502	4,863,624	\$3,984,945	\$3,984,945
	1-2-1	TAX LAWS COMPLIANCE	2,189,884	2,250,087	1,843,576	1,843,576
	1-3-1	TAXPAYER INFORMATION	924,951	950,378	778,679	778,679
	1-4-1	TAX HEARINGS	318,734	327,495	268,329	268,329
	2-1-1	ACCOUNTING/REPORTING	1,428,674	1,467,949	1,202,743	1,202,743
	2-2-1	PROPERTY TAX PROGRAM	516,224	530,415	434,588	434,588
	2-3-1	TREASURY OPERATIONS	288,734	296,672	243,074	243,074
	3-1-1	REVENUE & TAX PROCESSING	2,098,640	2,156,332	1,766,762	1,766,762
TOTAL, PROJECT			\$12,499,343	\$12,842,952	\$10,522,696	\$10,522,696

2/2 Geographic Information System

GENERAL BUDGET

Capital	3-1-1	REVENUE & TAX PROCESSING	572,707	0	0	0
TOTAL, PROJECT			\$572,707	\$0	\$0	\$0

3/3 Call Center Modernization

GENERAL BUDGET

Capital	1-1-1	ONGOING AUDIT ACTIVITIES	183,113	1,371,402	0	0
	1-2-1	TAX LAWS COMPLIANCE	84,714	634,459	0	0
	1-3-1	TAXPAYER INFORMATION	35,781	267,979	0	0

5.C. Capital Budget Allocation to Strategies (Baseline)
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **304** Agency name: **Comptroller of Public Accounts**

Category Code/Name

Project Sequence/Project Id/Name

	Goal/Obj/Str	Strategy Name	Est 2024	Bud 2025	BL 2026	BL 2027
Capital	1-4-1	TAX HEARINGS	12,330	92,344	\$0	\$0
	2-1-1	ACCOUNTING/REPORTING	55,267	413,919	0	0
	2-2-1	PROPERTY TAX PROGRAM	19,970	149,562	0	0
	2-3-1	TREASURY OPERATIONS	11,169	83,653	0	0
	3-1-1	REVENUE & TAX PROCESSING	81,184	608,023	0	0
		TOTAL, PROJECT	\$483,528	\$3,621,341	\$0	\$0

4/4 eProcurement

GENERAL BUDGET

Capital	2-4-1	PROCUREMENT AND SUPPORT SERVICES	1,000,000	553,400	0	0
		TOTAL, PROJECT	\$1,000,000	\$553,400	\$0	\$0

5/5 Property Tax System - Field

GENERAL BUDGET

Capital	2-2-1	PROPERTY TAX PROGRAM	887,923	102,764	0	0
		TOTAL, PROJECT	\$887,923	\$102,764	\$0	\$0

6/6 Tax Audit Automation

GENERAL BUDGET

Capital	1-1-1	ONGOING AUDIT ACTIVITIES	98,243	236,746	0	0
	1-2-1	TAX LAWS COMPLIANCE	45,451	109,527	0	0
	1-3-1	TAXPAYER INFORMATION	19,197	46,261	0	0
	1-4-1	TAX HEARINGS	6,615	15,941	0	0
	2-1-1	ACCOUNTING/REPORTING	29,652	71,455	0	0

5.C. Capital Budget Allocation to Strategies (Baseline)
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Agency code: **304** Agency name: **Comptroller of Public Accounts**

Category Code/Name

Project Sequence/Project Id/Name

	Goal/Obj/Str	Strategy Name	Est 2024	Bud 2025	BL 2026	BL 2027
Capital	2-2-1	PROPERTY TAX PROGRAM	10,714	25,819	\$0	\$0
	2-3-1	TREASURY OPERATIONS	5,993	14,441	0	0
	3-1-1	REVENUE & TAX PROCESSING	43,557	104,963	0	0
		TOTAL, PROJECT	\$259,422	\$625,153	\$0	\$0

7/7 HB 5 Economic Development (JETI)

GENERAL BUDGET

Capital	2-1-1	ACCOUNTING/REPORTING	0	1,066,412	0	0
		TOTAL, PROJECT	\$0	\$1,066,412	\$0	\$0

7000 Data Center/Shared Technology Services

9/9 Data Center Consolidation

GENERAL BUDGET

Capital	1-1-1	ONGOING AUDIT ACTIVITIES	500,979	500,979	500,979	500,979
	1-2-1	TAX LAWS COMPLIANCE	231,770	231,770	231,770	231,770
	1-3-1	TAXPAYER INFORMATION	97,894	97,894	97,894	97,894
	1-4-1	TAX HEARINGS	33,734	33,734	33,734	33,734
	2-1-1	ACCOUNTING/REPORTING	151,206	151,206	151,206	151,206
	2-2-1	PROPERTY TAX PROGRAM	54,635	54,635	54,635	54,635
	2-3-1	TREASURY OPERATIONS	30,559	30,559	30,559	30,559
	3-1-1	REVENUE & TAX PROCESSING	222,113	222,113	222,113	222,113
		TOTAL, PROJECT	\$1,322,890	\$1,322,890	\$1,322,890	\$1,322,890

5.C. Capital Budget Allocation to Strategies (Baseline)
 89th Regular Session, Agency Submission, Version 1
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Agency code: **304** Agency name: **Comptroller of Public Accounts**

Category Code/Name

Project Sequence/Project Id/Name

Goal/Obj/Str	Strategy Name	Est 2024	Bud 2025	BL 2026	BL 2027	
8000 Centralized Accounting and Payroll/Personnel System (CAPPS)						
<i>10/10 ProjectONE/CAPPS</i>						
<u>GENERAL BUDGET</u>						
Capital	2-1-2	CAPPS IMPLEMENTATION	46,935,719	47,697,358	\$48,414,816	\$48,414,816
		TOTAL, PROJECT	\$46,935,719	\$47,697,358	\$48,414,816	\$48,414,816
9500 Legacy Modernization						
<i>8/8 STARR</i>						
<u>GENERAL BUDGET</u>						
Capital	2-1-2	CAPPS IMPLEMENTATION	326,342	12,110,497	5,015,019	5,015,019
		TOTAL, PROJECT	\$326,342	\$12,110,497	\$5,015,019	\$5,015,019
		TOTAL CAPITAL, ALL PROJECTS	\$64,287,874	\$79,942,767	\$65,275,421	\$65,275,421
		TOTAL INFORMATIONAL, ALL PROJECTS				
		TOTAL, ALL PROJECTS	\$64,287,874	\$79,942,767	\$65,275,421	\$65,275,421

5.E. Capital Budget Project-OOE and MOF Detail by Strategy
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Category Code/Name		Est 2024	Bud 2025	BL 2026	BL 2027
<i>Project Sequence/Name</i>					
Goal/Obj/Str	Strategy Name	Est 2024	Bud 2025	BL 2026	BL 2027
5005 Acquisition of Information Resource Technologies					
1 Daily Operations - Capital					
OOE					
Capital					
1-1-1 ONGOING AUDIT ACTIVITIES					
<u>General Budget</u>					
2004	UTILITIES	1,298,983	1,338,768	1,102,370	1,102,370
2007	RENT - MACHINE AND OTHER	3,277,459	3,418,793	2,882,575	2,882,575
5000	CAPITAL EXPENDITURES	157,060	106,063	0	0
1-2-1 TAX LAWS COMPLIANCE					
<u>General Budget</u>					
2004	UTILITIES	600,955	619,363	509,995	509,995
2007	RENT - MACHINE AND OTHER	1,516,268	1,581,655	1,333,581	1,333,581
5000	CAPITAL EXPENDITURES	72,661	49,069	0	0
1-3-1 TAXPAYER INFORMATION					
<u>General Budget</u>					
2004	UTILITIES	253,828	261,602	215,409	215,409
2007	RENT - MACHINE AND OTHER	640,433	668,051	563,270	563,270
5000	CAPITAL EXPENDITURES	30,690	20,725	0	0
1-4-1 TAX HEARINGS					

5.E. Capital Budget Project-OOE and MOF Detail by Strategy
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304 Comptroller of Public Accounts

Category Code/Name		Est 2024	Bud 2025	BL 2026	BL 2027
Project Sequence/Name					
Goal/Obj/Str	Strategy Name				
1 Daily Operations - Capital					
<u>General Budget</u>					
2004	UTILITIES	87,468	90,147	74,229	74,229
2007	RENT - MACHINE AND OTHER	220,690	230,206	194,100	194,100
5000	CAPITAL EXPENDITURES	10,576	7,142	0	0
2-1-1 ACCOUNTING/REPORTING					
<u>General Budget</u>					
2004	UTILITIES	392,061	404,070	332,719	332,719
2007	RENT - MACHINE AND OTHER	989,209	1,031,867	870,024	870,024
5000	CAPITAL EXPENDITURES	47,404	32,012	0	0
2-2-1 PROPERTY TAX PROGRAM					
<u>General Budget</u>					
2004	UTILITIES	141,664	146,003	120,222	120,222
2007	RENT - MACHINE AND OTHER	357,431	372,845	314,366	314,366
5000	CAPITAL EXPENDITURES	17,129	11,567	0	0
2-3-1 TREASURY OPERATIONS					
<u>General Budget</u>					
2004	UTILITIES	79,235	81,662	67,242	67,242
2007	RENT - MACHINE AND OTHER	199,919	208,540	175,832	175,832
5000	CAPITAL EXPENDITURES	9,580	6,470	0	0

5.E. Capital Budget Project-OOE and MOF Detail by Strategy
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304 Comptroller of Public Accounts

Category Code/Name		Est 2024	Bud 2025	BL 2026	BL 2027
<i>Project Sequence/Name</i>					
Goal/Obj/Str	Strategy Name	Est 2024	Bud 2025	BL 2026	BL 2027
1 Daily Operations - Capital					
3-1-1 REVENUE & TAX PROCESSING					
<u>General Budget</u>					
2004	UTILITIES	575,915	593,555	488,746	488,746
2007	RENT - MACHINE AND OTHER	1,453,091	1,515,753	1,278,016	1,278,016
5000	CAPITAL EXPENDITURES	69,634	47,024	0	0
TOTAL, OOE's		\$12,499,343	\$12,842,952	10,522,696	10,522,696
MOF					
GENERAL REVENUE FUNDS					
Capital					
1-1-1 ONGOING AUDIT ACTIVITIES					
<u>General Budget</u>					
1	General Revenue Fund	4,733,502	4,863,624	3,984,945	3,984,945
1-2-1 TAX LAWS COMPLIANCE					
<u>General Budget</u>					
1	General Revenue Fund	2,189,884	2,250,087	1,843,576	1,843,576
1-3-1 TAXPAYER INFORMATION					
<u>General Budget</u>					
1	General Revenue Fund	924,951	950,378	778,679	778,679
1-4-1 TAX HEARINGS					
<u>General Budget</u>					
1	General Revenue Fund	318,734	327,495	268,329	268,329
2-1-1 ACCOUNTING/REPORTING					

5.E. Capital Budget Project-OOE and MOF Detail by Strategy
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304 Comptroller of Public Accounts

Category Code/Name		Est 2024	Bud 2025	BL 2026	BL 2027
<i>Project Sequence/Name</i>					
Goal/Obj/Str	Strategy Name				
1 Daily Operations - Capital					
<u>General Budget</u>					
1	General Revenue Fund	1,428,674	1,467,949	1,202,743	1,202,743
2-2-1 PROPERTY TAX PROGRAM					
<u>General Budget</u>					
1	General Revenue Fund	516,224	530,415	434,588	434,588
2-3-1 TREASURY OPERATIONS					
<u>General Budget</u>					
1	General Revenue Fund	288,734	296,672	243,074	243,074
3-1-1 REVENUE & TAX PROCESSING					
<u>General Budget</u>					
1	General Revenue Fund	2,098,640	2,156,332	1,766,762	1,766,762
TOTAL, GENERAL REVENUE FUNDS		\$12,499,343	\$12,842,952	10,522,696	10,522,696
TOTAL, MOFs		\$12,499,343	\$12,842,952	10,522,696	10,522,696

5.E. Capital Budget Project-OOE and MOF Detail by Strategy
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Category Code/Name

Project Sequence/Name

Goal/Obj/Str	Strategy Name	Est 2024	Bud 2025	BL 2026	BL 2027
2 Geographic Information System					
OOE					
Capital					
3-1-1 REVENUE & TAX PROCESSING					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	205,370	0	0	0
2009	OTHER OPERATING EXPENSE	367,337	0	0	0
TOTAL, OOE's		\$572,707	\$0	0	0
MOF					
GENERAL REVENUE FUNDS					
Capital					
3-1-1 REVENUE & TAX PROCESSING					
<u>General Budget</u>					
1	General Revenue Fund	572,707	0	0	0
TOTAL, GENERAL REVENUE FUNDS		\$572,707	\$0	0	0
TOTAL, MOF's		\$572,707	\$0	0	0

5.E. Capital Budget Project-OOE and MOF Detail by Strategy
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304 Comptroller of Public Accounts

Category Code/Name		Est 2024	Bud 2025	BL 2026	BL 2027
<i>Project Sequence/Name</i>					
Goal/Obj/Str	Strategy Name				
3 Call Center Modernization					
OOE					
Capital					
1-1-1 ONGOING AUDIT ACTIVITIES					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	183,113	1,371,402	0	0
1-2-1 TAX LAWS COMPLIANCE					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	84,714	634,459	0	0
1-3-1 TAXPAYER INFORMATION					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	35,781	267,979	0	0
1-4-1 TAX HEARINGS					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	12,330	92,344	0	0
2-1-1 ACCOUNTING/REPORTING					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	55,267	413,919	0	0
2-2-1 PROPERTY TAX PROGRAM					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	19,970	149,562	0	0

5.E. Capital Budget Project-OOE and MOF Detail by Strategy
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Category Code/Name

Project Sequence/Name

Goal/Obj/Str	Strategy Name	Est 2024	Bud 2025	BL 2026	BL 2027
3 Call Center Modernization					
2-3-1 TREASURY OPERATIONS					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	11,169	83,653	0	0
3-1-1 REVENUE & TAX PROCESSING					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	81,184	608,023	0	0
TOTAL, OOE's		\$483,528	\$3,621,341	0	0
MOF					
GENERAL REVENUE FUNDS					
Capital					
1-1-1 ONGOING AUDIT ACTIVITIES					
<u>General Budget</u>					
1	General Revenue Fund	183,113	1,371,402	0	0
1-2-1 TAX LAWS COMPLIANCE					
<u>General Budget</u>					
1	General Revenue Fund	84,714	634,459	0	0
1-3-1 TAXPAYER INFORMATION					
<u>General Budget</u>					
1	General Revenue Fund	35,781	267,979	0	0
1-4-1 TAX HEARINGS					
<u>General Budget</u>					
1	General Revenue Fund	12,330	92,344	0	0

5.E. Capital Budget Project-OOE and MOF Detail by Strategy
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Category Code/Name					
<i>Project Sequence/Name</i>					
Goal/Obj/Str	Strategy Name	Est 2024	Bud 2025	BL 2026	BL 2027
3 Call Center Modernization					
2-1-1 ACCOUNTING/REPORTING					
<u>General Budget</u>					
1	General Revenue Fund	55,267	413,919	0	0
2-2-1 PROPERTY TAX PROGRAM					
<u>General Budget</u>					
1	General Revenue Fund	19,970	149,562	0	0
2-3-1 TREASURY OPERATIONS					
<u>General Budget</u>					
1	General Revenue Fund	11,169	83,653	0	0
3-1-1 REVENUE & TAX PROCESSING					
<u>General Budget</u>					
1	General Revenue Fund	81,184	608,023	0	0
TOTAL, GENERAL REVENUE FUNDS		\$483,528	\$3,621,341	0	0
TOTAL, MOFs		\$483,528	\$3,621,341	0	0

5.E. Capital Budget Project-OOE and MOF Detail by Strategy
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Category Code/Name		Est 2024	Bud 2025	BL 2026	BL 2027
<i>Project Sequence/Name</i>					
Goal/Obj/Str	Strategy Name				
4 eProcurement					
OOE					
Capital					
2-4-1 PROCUREMENT AND SUPPORT SERVICES					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	1,000,000	553,400	0	0
TOTAL, OOE's		\$1,000,000	\$553,400	0	0
MOF					
GENERAL REVENUE FUNDS					
Capital					
2-4-1 PROCUREMENT AND SUPPORT SERVICES					
<u>General Budget</u>					
1	General Revenue Fund	1,000,000	553,400	0	0
TOTAL, GENERAL REVENUE FUNDS		\$1,000,000	\$553,400	0	0
TOTAL, MOF's		\$1,000,000	\$553,400	0	0

5.E. Capital Budget Project-OOE and MOF Detail by Strategy
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Category Code/Name

Project Sequence/Name

Goal/Obj/Str	Strategy Name	Est 2024	Bud 2025	BL 2026	BL 2027
5 Property Tax System - Field					
OOE					
Capital					
2-2-1 PROPERTY TAX PROGRAM					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	887,653	102,764	0	0
2009	OTHER OPERATING EXPENSE	270	0	0	0
TOTAL, OOE's		\$887,923	\$102,764	0	0
MOF					
GENERAL REVENUE FUNDS					
Capital					
2-2-1 PROPERTY TAX PROGRAM					
<u>General Budget</u>					
1	General Revenue Fund	887,923	102,764	0	0
TOTAL, GENERAL REVENUE FUNDS		\$887,923	\$102,764	0	0
TOTAL, MOF's		\$887,923	\$102,764	0	0

5.E. Capital Budget Project-OOE and MOF Detail by Strategy
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Category Code/Name		Est 2024	Bud 2025	BL 2026	BL 2027
<i>Project Sequence/Name</i>					
Goal/Obj/Str	Strategy Name				
6 Tax Audit Automation					
OOE					
Capital					
1-1-1 ONGOING AUDIT ACTIVITIES					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	98,243	236,746	0	0
1-2-1 TAX LAWS COMPLIANCE					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	45,451	109,527	0	0
1-3-1 TAXPAYER INFORMATION					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	19,197	46,261	0	0
1-4-1 TAX HEARINGS					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	6,615	15,941	0	0
2-1-1 ACCOUNTING/REPORTING					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	29,652	71,455	0	0
2-2-1 PROPERTY TAX PROGRAM					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	10,714	25,819	0	0

5.E. Capital Budget Project-OOE and MOF Detail by Strategy
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Category Code/Name		Est 2024	Bud 2025	BL 2026	BL 2027
<i>Project Sequence/Name</i>					
Goal/Obj/Str	Strategy Name	Est 2024	Bud 2025	BL 2026	BL 2027
6 Tax Audit Automation					
2-3-1 TREASURY OPERATIONS					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	5,993	14,441	0	0
3-1-1 REVENUE & TAX PROCESSING					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	43,557	104,963	0	0
TOTAL, OOE's		\$259,422	\$625,153	0	0
MOF					
GENERAL REVENUE FUNDS					
Capital					
1-1-1 ONGOING AUDIT ACTIVITIES					
<u>General Budget</u>					
1	General Revenue Fund	98,243	236,746	0	0
1-2-1 TAX LAWS COMPLIANCE					
<u>General Budget</u>					
1	General Revenue Fund	45,451	109,527	0	0
1-3-1 TAXPAYER INFORMATION					
<u>General Budget</u>					
1	General Revenue Fund	19,197	46,261	0	0
1-4-1 TAX HEARINGS					
<u>General Budget</u>					
1	General Revenue Fund	6,615	15,941	0	0

5.E. Capital Budget Project-OOE and MOF Detail by Strategy
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Category Code/Name		Est 2024	Bud 2025	BL 2026	BL 2027
Project Sequence/Name					
Goal/Obj/Str	Strategy Name				
6 Tax Audit Automation					
2-1-1 ACCOUNTING/REPORTING					
<u>General Budget</u>					
1	General Revenue Fund	29,652	71,455	0	0
2-2-1 PROPERTY TAX PROGRAM					
<u>General Budget</u>					
1	General Revenue Fund	10,714	25,819	0	0
2-3-1 TREASURY OPERATIONS					
<u>General Budget</u>					
1	General Revenue Fund	5,993	14,441	0	0
3-1-1 REVENUE & TAX PROCESSING					
<u>General Budget</u>					
1	General Revenue Fund	43,557	104,963	0	0
TOTAL, GENERAL REVENUE FUNDS		\$259,422	\$625,153	0	0
TOTAL, MOFs		\$259,422	\$625,153	0	0

5.E. Capital Budget Project-OOE and MOF Detail by Strategy
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Category Code/Name

Project Sequence/Name

Goal/Obj/Str	Strategy Name	Est 2024	Bud 2025	BL 2026	BL 2027
7 HB 5 Economic Development (JETI)					
OOE					
Capital					
2-1-1 ACCOUNTING/REPORTING					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	0	1,066,412	0	0
TOTAL, OOE's		\$0	\$1,066,412	0	0
MOF					
GENERAL REVENUE FUNDS					
Capital					
2-1-1 ACCOUNTING/REPORTING					
<u>General Budget</u>					
1	General Revenue Fund	0	1,066,412	0	0
TOTAL, GENERAL REVENUE FUNDS		\$0	\$1,066,412	0	0
TOTAL, MOFs		\$0	\$1,066,412	0	0

7000 Data Center/Shared Technology Services

5.E. Capital Budget Project-OOE and MOF Detail by Strategy
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Category Code/Name		Est 2024	Bud 2025	BL 2026	BL 2027
Project Sequence/Name					
Goal/Obj/Str	Strategy Name				
9 Data Center Consolidation					
OOE					
Capital					
1-1-1 ONGOING AUDIT ACTIVITIES					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	500,979	500,979	500,979	500,979
1-2-1 TAX LAWS COMPLIANCE					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	231,770	231,770	231,770	231,770
1-3-1 TAXPAYER INFORMATION					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	97,894	97,894	97,894	97,894
1-4-1 TAX HEARINGS					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	33,734	33,734	33,734	33,734
2-1-1 ACCOUNTING/REPORTING					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	151,206	151,206	151,206	151,206
2-2-1 PROPERTY TAX PROGRAM					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	54,635	54,635	54,635	54,635

5.E. Capital Budget Project-OOE and MOF Detail by Strategy
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Category Code/Name

Project Sequence/Name

Goal/Obj/Str	Strategy Name	Est 2024	Bud 2025	BL 2026	BL 2027
9 Data Center Consolidation					
2-3-1 TREASURY OPERATIONS					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	30,559	30,559	30,559	30,559
3-1-1 REVENUE & TAX PROCESSING					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	222,113	222,113	222,113	222,113
TOTAL, OOE's		\$1,322,890	\$1,322,890	1,322,890	1,322,890
MOF					
GENERAL REVENUE FUNDS					
Capital					
1-1-1 ONGOING AUDIT ACTIVITIES					
<u>General Budget</u>					
1	General Revenue Fund	500,979	500,979	500,979	500,979
1-2-1 TAX LAWS COMPLIANCE					
<u>General Budget</u>					
1	General Revenue Fund	231,770	231,770	231,770	231,770
1-3-1 TAXPAYER INFORMATION					
<u>General Budget</u>					
1	General Revenue Fund	97,894	97,894	97,894	97,894
1-4-1 TAX HEARINGS					
<u>General Budget</u>					
1	General Revenue Fund	33,734	33,734	33,734	33,734

5.E. Capital Budget Project-OOE and MOF Detail by Strategy
89th Regular Session, Agency Submission, Version I
Automated Budget and Evaluation System of Texas (ABEST)

304 Comptroller of Public Accounts

Category Code/Name

Project Sequence/Name

Goal/Obj/Str	Strategy Name	Est 2024	Bud 2025	BL 2026	BL 2027
9 Data Center Consolidation					
2-1-1 ACCOUNTING/REPORTING					
<u>General Budget</u>					
1	General Revenue Fund	151,206	151,206	151,206	151,206
2-2-1 PROPERTY TAX PROGRAM					
<u>General Budget</u>					
1	General Revenue Fund	54,635	54,635	54,635	54,635
2-3-1 TREASURY OPERATIONS					
<u>General Budget</u>					
1	General Revenue Fund	30,559	30,559	30,559	30,559
3-1-1 REVENUE & TAX PROCESSING					
<u>General Budget</u>					
1	General Revenue Fund	222,113	222,113	222,113	222,113
TOTAL, GENERAL REVENUE FUNDS		\$1,322,890	\$1,322,890	1,322,890	1,322,890
TOTAL, MOFs		\$1,322,890	\$1,322,890	1,322,890	1,322,890

8000 Centralized Accounting and Payroll/Personnel System (CAPPS)

5.E. Capital Budget Project-OOE and MOF Detail by Strategy
89th Regular Session, Agency Submission, Version I
Automated Budget and Evaluation System of Texas (ABEST)

304 Comptroller of Public Accounts

Category Code/Name

Project Sequence/Name

Goal/Obj/Str	Strategy Name	Est 2024	Bud 2025	BL 2026	BL 2027
10 ProjectONE/CAPPS					
OOE					
Capital					
2-1-2 CAPPS IMPLEMENTATION					
<u>General Budget</u>					
1001	SALARIES AND WAGES	3,961,098	4,394,098	4,394,098	4,394,098
1002	OTHER PERSONNEL COSTS	56,076	67,174	67,174	67,174
2001	PROFESSIONAL FEES AND SERVICES	37,941,902	38,333,975	39,051,433	39,051,433
2009	OTHER OPERATING EXPENSE	4,976,643	4,902,111	4,902,111	4,902,111
TOTAL, OOE's		\$46,935,719	\$47,697,358	48,414,816	48,414,816
MOF					
GENERAL REVENUE FUNDS					
Capital					
2-1-2 CAPPS IMPLEMENTATION					
<u>General Budget</u>					
1	General Revenue Fund	46,935,719	47,697,358	48,414,816	48,414,816
TOTAL, GENERAL REVENUE FUNDS		\$46,935,719	\$47,697,358	48,414,816	48,414,816
TOTAL, MOF's		\$46,935,719	\$47,697,358	48,414,816	48,414,816

9500 Legacy Modernization

5.E. Capital Budget Project-OOE and MOF Detail by Strategy
 89th Regular Session, Agency Submission, Version I
 Automated Budget and Evaluation System of Texas (ABEST)

304 Comptroller of Public Accounts

Category Code/Name		Est 2024	Bud 2025	BL 2026	BL 2027
<i>Project Sequence/Name</i>					
Goal/Obj/Str	Strategy Name				
8 STARR					
OOE					
Capital					
2-1-2 CAPPS IMPLEMENTATION					
<u>General Budget</u>					
2001	PROFESSIONAL FEES AND SERVICES	326,342	12,110,497	5,015,019	5,015,019
TOTAL, OOE's		\$326,342	\$12,110,497	5,015,019	5,015,019
MOF					
GENERAL REVENUE FUNDS					
Capital					
2-1-2 CAPPS IMPLEMENTATION					
<u>General Budget</u>					
1	General Revenue Fund	326,342	12,110,497	5,015,019	5,015,019
TOTAL, GENERAL REVENUE FUNDS		\$326,342	\$12,110,497	5,015,019	5,015,019
TOTAL, MOF's		\$326,342	\$12,110,497	5,015,019	5,015,019

5.E. Capital Budget Project-OOE and MOF Detail by Strategy
 89th Regular Session, Agency Submission, Version I
 Automated Budget and Evaluation System of Texas (ABEST)

304 Comptroller of Public Accounts

		Est 2024	Bud 2025	BL 2026	BL 2027
CAPITAL					
<u>General Budget</u>					
GENERAL REVENUE FUNDS					
	TOTAL, GENERAL BUDGET	\$64,287,874	\$79,942,767	65,275,421	65,275,421
		64,287,874	79,942,767	65,275,421	65,275,421
	TOTAL, ALL PROJECTS	\$64,287,874	\$79,942,767	65,275,421	65,275,421

6.A. Historically Underutilized Business Supporting Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency Code: **304** Agency: **Comptroller of Public Accounts**

COMPARISON TO STATEWIDE HUB PROCUREMENT GOALS

A. Fiscal Year - HUB Expenditure Information

Statewide HUB Goals	Procurement Category	% Goal	HUB Expenditures FY 2022			Total Expenditures FY 2022		HUB Expenditures FY 2023			Total Expenditures FY 2023	
			% Actual	Diff	Actual \$	% Goal	% Actual	Diff	Actual \$	FY 2023		
11.2%	Heavy Construction	11.2 %	6.2%	-5.0%	\$475,917,346	\$7,713,373,106	11.2 %	6.6%	-4.6%	\$569,952,882	\$8,657,953,203	
21.1%	Building Construction	21.1 %	23.8%	2.7%	\$481,300,338	\$2,018,087,961	21.1 %	20.5%	-0.6%	\$449,853,869	\$2,194,586,682	
32.9%	Special Trade	32.9 %	23.7%	-9.2%	\$243,983,983	\$1,030,693,889	32.9 %	26.7%	-6.2%	\$303,689,811	\$1,138,585,392	
23.7%	Professional Services	23.7 %	26.0%	2.3%	\$331,085,221	\$1,274,440,937	23.7 %	23.1%	-0.6%	\$420,317,537	\$1,818,851,843	
26.0%	Other Services	26.0 %	11.3%	-14.7%	\$1,108,169,733	\$9,831,454,024	26.0 %	14.6%	-11.4%	\$1,168,987,046	\$8,005,999,601	
21.1%	Commodities	21.1 %	11.1%	-10.0%	\$770,063,674	\$6,951,409,718	21.1 %	11.2%	-9.9%	\$841,719,084	\$7,518,325,164	
	Total Expenditures		11.8%		\$3,410,520,295	\$28,819,459,635		12.8%		\$3,754,520,229	\$29,334,301,885	

B. Assessment of Attainment of 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 2022. In fiscal 2023, the agency attained or exceeded zero of four, or 0 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 2022 or fiscal 2023 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 2022, a total of 23.9 percent was expended with HUBs. A total of 20.5 percent was expended in fiscal 2023. In fiscal 2022 there was 26 percent and fiscal 2023, there were 23.1 percent expended 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 2022, a total of 11.3 percent was expended with HUBs and a total of 14.6 percent was expended in fiscal 2022. Several contracts were awarded in the "Commodities" category to non-HUB prime contractors primarily for large information technology related systems and products. In fiscal 2022, a total of 11.1 percent was expended with HUBs and a total of 9.9 percent was expended in fiscal 2023.

C. Good-Faith Efforts to Increase HUB Participation

Outreach Efforts and Mentor-Protégé Programs:

Contacted and encouraged the agency's non-certified HUB vendors to obtain Texas HUB certification. Encouraged agency vendors to increase participation in Mentor

6.A. Historically Underutilized Business Supporting Schedule
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Automated Budget and Evaluation System of Texas (ABEST)

Agency Code: **304** Agency: **Comptroller of Public Accounts**

Protégé program. Included a HUB Subcontracting Plan with all formal solicitations of \$100,000 and greater to increase subcontracting opportunities. Invited vendors to promote their products and services to purchasing staff and agency end-users. Partnered with the Texas Association of African American Chambers of Commerce and the Texas Association of Mexican American Chambers of Commerce. Maintained a HUB website to provide vendors with assistance and up-to-date information regarding contracting opportunities, etc. Participated in two Economic Opportunity Forums and one general outreach event to raise HUB awareness, promote the HUB program and identify potential HUB vendors. Provided one-on-one assistance to HUB vendors doing business with the Comptroller's office and encouraged vendors to seek HUB certification.

HUB Program Staffing:

The agency's internal HUB program team is comprised of the Contract Administration and Procurement (CAP) Division Supervisor; a HUB Coordinator, who also supervises the Procurement Section of CAP; and a HUB Liaison, who is responsible for promoting the program and meeting with new and existing HUB vendors to assist with HUB program requirements and the procurement process. All agency purchasers are charged with identifying HUB contracting opportunities.

Current and Future Good-Faith Efforts:

Worked directly with agency purchasers, the general counsel and division end-users to review pre-solicitation documents and identify HUB subcontracting opportunities. Participated in monthly HUB Discussion Workgroup meetings 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. Presented HUB training and information sessions to purchasing staff, purchasing liaisons and general counsel staff to promote the HUB program and increase HUB utilization.

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FISCAL PROGRAMS (AGENCY 902)

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Budget Overview - Biennial Amounts
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

30R Fiscal Programs - Comptroller of Public Accounts
Appropriation Years: 2026-27

	GENERAL REVENUE FUNDS		GR DEDICATED		FEDERAL FUNDS		OTHER FUNDS		ALL FUNDS		EXCEPTIONAL ITEM FUNDS
	2024-25	2026-27	2024-25	2026-27	2024-25	2026-27	2024-25	2026-27	2024-25	2026-27	2026-27
Goal: 1. Comptroller of Public Accounts - Fiscal Programs											
1.1.1. Miscellaneous Claims	41,203,732	26,000,000	30,877		395		1,172,417		42,407,421	26,000,000	
1.1.2. Reimburse - Beverage Tax	635,248,439	635,248,439							635,248,439	635,248,439	95,864,561
1.1.3. Judgments And Settlements	1,500,000	1,500,000							1,500,000	1,500,000	
1.1.4. County Taxes - University Lands	21,038,871	20,144,442							21,038,871	20,144,442	
1.1.5. Lateral Road Fund Districts							14,600,000	14,600,000	14,600,000	14,600,000	
1.1.6. Unclaimed Property	663,024,406	661,257,357							663,024,406	661,257,357	
1.1.7. Law Enforcement Education Funds	13,200,000	13,200,000	10,800,000	10,800,000					24,000,000	24,000,000	
1.1.8. Subsequent Cvc Claims			406,704	406,704					406,704	406,704	
1.1.9. Gross Weight/Axle Fee Distribution	34,000,000	34,000,000							34,000,000	34,000,000	
1.1.10. Habitat Protection Fund	4,750,000	4,750,000							4,750,000	4,750,000	
1.1.12. Disabled Veteran Assist Payments	19,000,000	19,000,000							19,000,000	19,000,000	50,377,002
1.1.13. Texas Bullion Depository	350,000	350,000							350,000	350,000	
1.1.14. Opioid Abatement			41,509,036	5,000,000					41,509,036	5,000,000	
1.1.15. Contingency County Law Enforcement	330,800,000	330,800,000							330,800,000	330,800,000	
1.1.16. Advanced Tax Compliance	13,943,648								13,943,648		
Total, Goal	1,778,059,096	1,746,250,238	52,746,617	16,206,704	395		15,772,417	14,600,000	1,846,578,525	1,777,056,942	146,241,563
Goal: 2. Develop & Administer Programs That Promote Energy Efficiency											
2.1.1. Energy Office	794,670	794,670	1,132,687	1,119,324	1,640,129	1,653,018			3,567,486	3,567,012	
2.1.2. Oil Overcharge Settlement Funds			31,280,618	31,280,618					31,280,618	31,280,618	
2.1.3. Federal Funds					26,191,988	44,942,954			26,191,988	44,942,954	
Total, Goal	794,670	794,670	32,413,305	32,399,942	27,832,117	46,595,972			61,040,092	79,790,584	
Goal: 3. Texas Broadband Development Office											
3.1.1. Texas Bdo Administration	5,000,000	5,000,000							5,000,000	5,000,000	
3.1.2. Texas Bdo Federal Funds			854,236,837		497,367,612	275,000,000			1,351,604,449	275,000,000	1,672,200,000
3.1.3. Texas Bdo State Funds	4,500,000				75,000,000		803,000,000	466,800,000	882,500,000	466,800,000	
Total, Goal	9,500,000	5,000,000	854,236,837		572,367,612	275,000,000	803,000,000	466,800,000	2,239,104,449	746,800,000	1,672,200,000
Total, Agency	1,788,353,766	1,752,044,908	939,396,759	48,606,646	600,200,124	321,595,972	818,772,417	481,400,000	4,146,723,066	2,603,647,526	1,818,441,563

Budget Overview - Biennial Amounts
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

30R Fiscal Programs - Comptroller of Public Accounts
Appropriation Years: 2026-27

GENERAL REVENUE FUNDS		GR DEDICATED		FEDERAL FUNDS		OTHER FUNDS		ALL FUNDS		EXCEPTIONAL ITEM FUNDS	
2024-25	2026-27	2024-25	2026-27	2024-25	2026-27	2024-25	2026-27	2024-25	2026-27	2026-27	
Total FTEs									43.0	43.0	18.0

2.A. Summary of Base Request by Strategy

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

30R Fiscal Programs - Comptroller of Public Accounts

Goal / Objective / STRATEGY	Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
1 Comptroller of Public Accounts - Fiscal Programs					
1 <i>Comptroller of Public Accounts - Fiscal Programs</i>					
1 MISCELLANEOUS CLAIMS	16,124,888	29,407,421	13,000,000	13,000,000	13,000,000
2 REIMBURSE - BEVERAGE TAX	310,453,204	309,679,439	325,569,000	317,624,219	317,624,220
3 JUDGMENTS AND SETTLEMENTS	620,668	1,500,000	0	1,500,000	0
4 COUNTY TAXES - UNIVERSITY LANDS	11,106,081	10,966,650	10,072,221	10,072,221	10,072,221
5 LATERAL ROAD FUND DISTRICTS	7,300,000	7,300,000	7,300,000	7,300,000	7,300,000
6 UNCLAIMED PROPERTY	368,027,764	371,998,856	291,025,550	330,628,679	330,628,678
7 LAW ENFORCEMENT EDUCATION FUNDS	4,700,000	12,000,000	12,000,000	12,000,000	12,000,000
8 SUBSEQUENT CVC CLAIMS	614,318	406,704	0	406,704	0
9 GROSS WEIGHT/AXLE FEE DISTRIBUTION	18,171,265	17,000,000	17,000,000	17,000,000	17,000,000
10 HABITAT PROTECTION FUND	0	4,750,000	0	4,750,000	0
11 TEXAS GUARANTEED TUITION PLAN	0	0	0	0	0

2.A. Summary of Base Request by Strategy

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

30R Fiscal Programs - Comptroller of Public Accounts

Goal / Objective / STRATEGY	Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
12 DISABLED VETERAN ASSIST PAYMENTS	10,500,000	9,500,000	9,500,000	9,500,000	9,500,000
13 TEXAS BULLION DEPOSITORY	0	350,000	0	350,000	0
14 OPIOID ABATEMENT	494,023	934,365	40,574,671	2,500,000	2,500,000
15 CONTINGENCY COUNTY LAW ENFORCEMENT	0	126,102,280	204,697,720	330,800,000	0
16 ADVANCED TAX COMPLIANCE	0	6,971,824	6,971,824	0	0
TOTAL, GOAL 1	\$748,112,211	\$908,867,539	\$937,710,986	\$1,057,431,823	\$719,625,119

2 Develop & Administer Programs That Promote Energy Efficiency

1 Maintain \$150 Million Balance in LoanSTAR Program

1 ENERGY OFFICE	951,277	1,778,392	1,789,094	1,783,506	1,783,506
2 OIL OVERCHARGE SETTLEMENT FUNDS	14,088,016	15,640,309	15,640,309	15,640,309	15,640,309
3 FEDERAL FUNDS	5,336,939	13,017,210	13,174,778	22,471,477	22,471,477
TOTAL, GOAL 2	\$20,376,232	\$30,435,911	\$30,604,181	\$39,895,292	\$39,895,292

2.A. Summary of Base Request by Strategy

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

30R Fiscal Programs - Comptroller of Public Accounts

Goal / Objective / STRATEGY	Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
3 Texas Broadband Development Office					
1 Promote Broadband throughout the State of Texas					
1 TEXAS BDO ADMINISTRATION	1,427,849	2,500,000	2,500,000	2,500,000	2,500,000
2 TEXAS BDO FEDERAL FUNDS	5,532,582	53,136,837	1,298,467,612	200,000,000	75,000,000
3 TEXAS BDO STATE FUNDS	0	471,300,000	411,200,000	233,400,000	233,400,000
TOTAL, GOAL 3	\$6,960,431	\$526,936,837	\$1,712,167,612	\$435,900,000	\$310,900,000
TOTAL, AGENCY STRATEGY REQUEST	\$775,448,874	\$1,466,240,287	\$2,680,482,779	\$1,533,227,115	\$1,070,420,411
TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST*				\$0	\$0
GRAND TOTAL, AGENCY REQUEST	\$775,448,874	\$1,466,240,287	\$2,680,482,779	\$1,533,227,115	\$1,070,420,411

2.A. Summary of Base Request by Strategy

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

30R Fiscal Programs - Comptroller of Public Accounts

Goal / Objective / STRATEGY	Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>METHOD OF FINANCING:</u>					
General Revenue Funds:					
1 General Revenue Fund	718,469,389	900,933,845	887,333,650	1,044,722,454	707,322,454
3 Tech & Instr Materials Fund	0	86,271	0	0	0
SUBTOTAL	\$718,469,389	\$901,020,116	\$887,333,650	\$1,044,722,454	\$707,322,454
General Revenue Dedicated Funds:					
9 Game,Fish,Water Safety Ac	35	982	0	0	0
36 Dept Ins Operating Acct	2,039	0	0	0	0
64 State Parks Acct	1,051	45	0	0	0
116 Law Officer Stds & Ed Ac	4,700,000	5,400,000	5,400,000	5,400,000	5,400,000
153 Water Resource Management	35,544	0	0	0	0
469 Crime Victims Comp Acct	0	1,960	0	0	0
494 Crime Victims Aux Acct	614,318	406,704	0	406,704	0
5005 Oil Overcharge Acct	14,161,203	16,207,746	16,205,559	16,199,971	16,199,971
5025 Lottery Acct	8,206	0	0	0	0
5071 Texas Emissions Reduction Plan	88	0	0	0	0
5111 Trauma Facility And Ems	0	27,890	0	0	0
5187 Broadband Development	2,973,311	18,136,837	836,100,000	0	0
5189 Opioid Abatement	494,023	934,365	40,574,671	2,500,000	2,500,000
SUBTOTAL	\$22,989,818	\$41,116,529	\$898,280,230	\$24,506,675	\$24,099,971
Federal Funds:					
148 Federal Education Fund	0	395	0	0	0

2.A. Summary of Base Request by Strategy

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

30R Fiscal Programs - Comptroller of Public Accounts

Goal / Objective / STRATEGY	Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
188 Broadband Pole Replcmt Fnd	0	0	75,000,000	0	0
325 Coronavirus Relief Fund	2,559,271	35,000,000	462,367,612	200,000,000	75,000,000
555 Federal Funds	5,820,072	13,830,830	14,001,287	23,297,986	23,297,986
5026 Workforce Commission Federal Acct	18,461	0	0	0	0
SUBTOTAL	\$8,397,804	\$48,831,225	\$551,368,899	\$223,297,986	\$98,297,986
Other Funds:					
6 State Highway Fund	18,290,793	1,166,079	0	0	0
57 Co & Rd District Hwy Fund	7,300,000	7,300,000	7,300,000	7,300,000	7,300,000
191 Texas Broadband Infra Fund	0	466,800,000	336,200,000	233,400,000	233,400,000
882 City, County, MTA & SPD Sales Tax	521	0	0	0	0
936 Unemploymt Comp Clearance	549	6,338	0	0	0
SUBTOTAL	\$25,591,863	\$475,272,417	\$343,500,000	\$240,700,000	\$240,700,000
TOTAL, METHOD OF FINANCING	\$775,448,874	\$1,466,240,287	\$2,680,482,779	\$1,533,227,115	\$1,070,420,411

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

2.B. Summary of Base Request by Method of Finance

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R		Agency name: Fiscal Programs - Comptroller of Public Accounts				
METHOD OF FINANCING	Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027	
<u>GENERAL REVENUE</u>						
<u>1</u> General Revenue Fund						
<i>REGULAR APPROPRIATIONS</i>						
Regular Appropriations from MOF Table (2022-23 GAA)	\$570,564,272	\$0	\$0	\$0	\$0	
Regular Appropriations from MOF Table (2024-25 GAA)	\$0	\$1,001,009,030	\$682,635,930	\$0	\$0	
Regular Appropriations from MOF Table	\$0	\$0	\$0	\$1,044,722,454	\$707,322,454	
<i>RIDER APPROPRIATION</i>						
Art IX, Sec 18.05, 2024-25 GAA	\$0	\$1,500,000,000	\$0	\$0	\$0	
Comments: Texas Broadband Development						
Art IX, Sec 17.22, 2024-25 GAA	\$0	\$4,500,000	\$0	\$0	\$0	
Comments: Bowie County Broadband						

2.B. Summary of Base Request by Method of Finance

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R	Agency name: Fiscal Programs - Comptroller of Public Accounts				
METHOD OF FINANCING	Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>GENERAL REVENUE</u>					
Art IX, Sec 17.16, Appropriation for a Salary Increase for General State Employees (2024-25 GAA)	\$0	\$1,911	\$0	\$0	\$0
Comments: Additional salary increase for the 5%					
<i>TRANSFERS</i>					
HB 9, 88th Leg, Regular Session	\$0	\$(1,500,000,000)	\$0	\$0	\$0
Comments: Transfer to the Broadband Infrastructure Fund (BIF)					
<i>SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS</i>					
HB 4041, 88th Leg, Regular Session	\$0	\$15,117,461	\$0	\$0	\$0
Comments: Misc Claims Bill					
SB 30, 88th Leg, Regular Session	\$10,018	\$0	\$0	\$0	\$0
Comments: Additional salary increase					
<i>LAPSED APPROPRIATIONS</i>					

2.B. Summary of Base Request by Method of Finance

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **30R** Agency name: **Fiscal Programs - Comptroller of Public Accounts**

METHOD OF FINANCING **Exp 2023** **Est 2024** **Bud 2025** **Req 2026** **Req 2027**

GENERAL REVENUE

HB 4041, 88th Leg, Regular Session

\$0 \$(152,214) \$0 \$0 \$0

Comments: claim payments not needed for Misc Claims Bill

Strategy 1.1.8. Advanced Tax Compliance

\$(783,441) \$0 \$0 \$0 \$0

Strategy 1.1.3. Judgements and Settlements

\$(629,332) \$0 \$0 \$0 \$0

Comments: Fewer estimated settlement payments made.

Strategy 2.1.1. Energy Office

\$(2,377) \$0 \$0 \$0 \$0

UNEXPENDED BALANCES AUTHORITY

Strategy 1.1.3. Judgements and Settlements

\$1,250,000 \$0 \$0 \$0 \$0

Comments: UB from FY 2022 into FY 2023

Strategy 1.1.15. Contingency County Law Enforcement

2.B. Summary of Base Request by Method of Finance

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R	Agency name: Fiscal Programs - Comptroller of Public Accounts				
METHOD OF FINANCING	Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>GENERAL REVENUE</u>	\$0	\$(204,697,720)	\$204,697,720	\$0	\$0
<i>BASE ADJUSTMENT</i>					
Strategy 1.1.1. Misc Claims	\$2,938,866	\$0	\$0	\$0	\$0
Strategy 1.1.2. Reimburse Beverage	\$68,821,204	\$0	\$0	\$0	\$0
Comments: Additional funding needed to satisfy reimbursements.					
Strategy 1.1.4. County Taxes	\$1,033,859	\$0	\$0	\$0	\$0
Strategy 1.1.6. Unclaimed Property	\$75,266,320	\$0	\$0	\$0	\$0
Strategy 1.1.2. Reimburse Beverage	\$0	\$168,439	\$0	\$0	\$0
Comments: Additional funding needed to satisfy reimbursements.					

2.B. Summary of Base Request by Method of Finance

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Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R		Agency name: Fiscal Programs - Comptroller of Public Accounts				
METHOD OF FINANCING		Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>GENERAL REVENUE</u>						
	Strategy 1.1.4. County Taxes	\$0	\$978,973	\$0	\$0	\$0
	Strategy 1.1.6. Unclaimed Property	\$0	\$84,007,965	\$0	\$0	\$0
TOTAL,	General Revenue Fund	\$718,469,389	\$900,933,845	\$887,333,650	\$1,044,722,454	\$707,322,454
<u>3</u>	Technology and Instructional Materials Fund No. 003					
	<i>SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS</i>					
	HB 4041, 88th Leg, Regular Session	\$0	\$86,271	\$0	\$0	\$0
	Comments: Misc Claims Bill					
TOTAL,	Technology and Instructional Materials Fund No. 003	\$0	\$86,271	\$0	\$0	\$0
TOTAL, ALL	GENERAL REVENUE	\$718,469,389	\$901,020,116	\$887,333,650	\$1,044,722,454	\$707,322,454

GENERAL REVENUE FUND - DEDICATED

9 GR Dedicated - Game, Fish and Water Safety Account No. 009

BASE ADJUSTMENT

2.B. Summary of Base Request by Method of Finance

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Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R		Agency name: Fiscal Programs - Comptroller of Public Accounts				
METHOD OF FINANCING		Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>GENERAL REVENUE FUND - DEDICATED</u>						
	Strategy 1.1.1. Misc Claims	\$35	\$0	\$0	\$0	\$0
	Comments: Additional claim payments.					
	Strategy 1.1.1. Misc Claims	\$0	\$982	\$0	\$0	\$0
	Comments: Additional claim payments.					
TOTAL,	GR Dedicated - Game, Fish and Water Safety Account No. 009	\$35	\$982	\$0	\$0	\$0
36	GR Dedicated - Texas Department of Insurance Operating Fund Account No. 036					
	<i>BASE ADJUSTMENT</i>					
	Strategy 1.1.1. Misc Claims	\$2,039	\$0	\$0	\$0	\$0
	Comments: Additional claim payments.					
TOTAL,	GR Dedicated - Texas Department of Insurance Operating Fund Account No. 036	\$2,039	\$0	\$0	\$0	\$0
64	GR Dedicated - State Parks Account No. 064					
	<i>BASE ADJUSTMENT</i>					

2.B. Summary of Base Request by Method of Finance

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R		Agency name: Fiscal Programs - Comptroller of Public Accounts				
METHOD OF FINANCING		Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>GENERAL REVENUE FUND - DEDICATED</u>						
Strategy 1.1.1. Misc Claims		\$1,051	\$0	\$0	\$0	\$0
Comments: Additional claim payments.						
Strategy 1.1.1. Misc Claims		\$0	\$45	\$0	\$0	\$0
Comments: Additional claim payments.						
TOTAL,	GR Dedicated - State Parks Account No. 064	\$1,051	\$45	\$0	\$0	\$0
116	GR Dedicated - Law Enforcement Officer Standards and Education Account No. 116					
<i>REGULAR APPROPRIATIONS</i>						
Regular Appropriations from MOF Table (2022-23 GAA)		\$4,700,000	\$0	\$0	\$0	\$0
Regular Appropriations from MOF Table (2024-25 GAA)		\$0	\$5,400,000	\$5,400,000	\$0	\$0
Regular Appropriations from MOF Table		\$0	\$0	\$0	\$5,400,000	\$5,400,000

2.B. Summary of Base Request by Method of Finance

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R		Agency name: Fiscal Programs - Comptroller of Public Accounts				
METHOD OF FINANCING		Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>GENERAL REVENUE FUND - DEDICATED</u>						
TOTAL,	GR Dedicated - Law Enforcement Officer Standards and Education Account No. 116	\$4,700,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
<u>153</u>	GR Dedicated - Water Resource Management Account No. 153 <i>BASE ADJUSTMENT</i>					
	Strategy 1.1.1. Misc Claims	\$35,544	\$0	\$0	\$0	\$0
	Comments: Additional claim payment.					
TOTAL,	GR Dedicated - Water Resource Management Account No. 153	\$35,544	\$0	\$0	\$0	\$0
<u>469</u>	GR Dedicated - Compensation to Victims of Crime Account No. 469 <i>BASE ADJUSTMENT</i>					
	Strategy 1.1.1. Misc Claims	\$0	\$1,960	\$0	\$0	\$0
	Comments: Additional claim payment.					
TOTAL,	GR Dedicated - Compensation to Victims of Crime Account No. 469	\$0	\$1,960	\$0	\$0	\$0
<u>494</u>	GR Dedicated - Compensation to Victims of Crime Auxiliary Account No. 494 <i>REGULAR APPROPRIATIONS</i>					

2.B. Summary of Base Request by Method of Finance

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R		Agency name: Fiscal Programs - Comptroller of Public Accounts				
METHOD OF FINANCING		Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>GENERAL REVENUE FUND - DEDICATED</u>						
	Regular Appropriations from MOF Table (2024-25 GAA)	\$0	\$406,704	\$0	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$406,704	\$0
<i>BASE ADJUSTMENT</i>						
	Strategy 1.1.9. Subsequent CVC Claims	\$614,318	\$0	\$0	\$0	\$0
TOTAL,	GR Dedicated - Compensation to Victims of Crime Auxiliary Account No. 494	\$614,318	\$406,704	\$0	\$406,704	\$0
<u>5005</u>	GR Dedicated - Oil Overcharge Account No. 5005					
<i>REGULAR APPROPRIATIONS</i>						
	Regular Appropriations from MOF Table (2022-23 GAA)	\$16,427,183	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2024-25 GAA)	\$0	\$16,202,700	\$16,205,559	\$0	\$0

2.B. Summary of Base Request by Method of Finance

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Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R		Agency name: Fiscal Programs - Comptroller of Public Accounts				
METHOD OF FINANCING		Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>GENERAL REVENUE FUND - DEDICATED</u>						
Regular Appropriations from MOF Table		\$0	\$0	\$0	\$16,199,971	\$16,199,971
<i>SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS</i>						
SB 30, 88th Leg, Regular Session		\$944	\$0	\$0	\$0	\$0
	Comments: Salary funding increase.					
Art IX, Sec 17.16, Appropriation for a Salary Increase for General State Employees (2024-25 GAA)		\$0	\$5,046	\$0	\$0	\$0
	Comments: Additional salary increase for the 5%					
<i>LAPSED APPROPRIATIONS</i>						
Strategy 2.1.1. Energy Office		\$(487,419)	\$0	\$0	\$0	\$0
Strategy 2.1.2. Oil Overcharge Settlement Funds		\$(1,779,505)	\$0	\$0	\$0	\$0
TOTAL,	GR Dedicated - Oil Overcharge Account No. 5005	\$14,161,203	\$16,207,746	\$16,205,559	\$16,199,971	\$16,199,971

2.B. Summary of Base Request by Method of Finance

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Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R		Agency name: Fiscal Programs - Comptroller of Public Accounts				
METHOD OF FINANCING		Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>GENERAL REVENUE FUND - DEDICATED</u>						
<u>5025</u>	GR Dedicated - Lottery Account No. 5025					
	<i>BASE ADJUSTMENT</i>					
	Strategy 1.1.1. Misc Claims					
		\$8,206	\$0	\$0	\$0	\$0
	Comments: Additional claim payments.					
TOTAL,	GR Dedicated - Lottery Account No. 5025	\$8,206	\$0	\$0	\$0	\$0
<u>5071</u>	GR Dedicated - Texas Emissions Reduction Plan Account No. 5071					
	<i>BASE ADJUSTMENT</i>					
	Strategy 1.1.1. Misc Claims					
		\$88	\$0	\$0	\$0	\$0
	Comments: Additional claim payments.					
TOTAL,	GR Dedicated - Texas Emissions Reduction Plan Account No. 5071	\$88	\$0	\$0	\$0	\$0
<u>5111</u>	GR Dedicated - Trauma Facility and EMS Account No. 5111					
	<i>BASE ADJUSTMENT</i>					
	Strategy 1.1.1. Misc Claims					
		\$0	\$27,890	\$0	\$0	\$0

2.B. Summary of Base Request by Method of Finance

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R		Agency name: Fiscal Programs - Comptroller of Public Accounts				
METHOD OF FINANCING		Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>GENERAL REVENUE FUND - DEDICATED</u>						
Comments: Additional claim payment.						
TOTAL,	GR Dedicated - Trauma Facility and EMS Account No. 5111	\$0	\$27,890	\$0	\$0	\$0
5187	GR Dedicated - Broadband Development Account No. 5187					
	<i>RIDER APPROPRIATION</i>					
	Art IX, Sec 13.01, Federal Funds/Block Grants (2022-23 GAA)	\$2,973,311	\$0	\$0	\$0	\$0
	Comments: Infrastructure Investment and Jobs Act (IIJA) funding received for the Texas Broadband Development program. Funding will be used to support infrastructure deployment, mapping, planning and capacity building. In addition, funding will be used to expand access to devices and provide digital literacy training.					
	Art IX, Sec 13.01, Federal Funds/Block Grants (2024-25 GAA)	\$0	\$18,136,837	\$0	\$0	\$0
	Comments: This funding is also Infrastructure Investment and Jobs Act (IIJA) funding received for the Texas Broadband Development program. As with FY23, funding will be used to support infrastructure deployment, mapping, planning and capacity building. In addition, funding will be used to expand access to devices and provide digital literacy training.					
	Art IX, Sec 13.01, Federal Funds/Block Grants (2024-25 GAA)	\$0	\$0	\$836,100,000	\$0	\$0

2.B. Summary of Base Request by Method of Finance

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R		Agency name: Fiscal Programs - Comptroller of Public Accounts				
METHOD OF FINANCING		Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>GENERAL REVENUE FUND - DEDICATED</u>						
Comments: Additional anticipated federal grant funding from the Infrastructure Investment and Jobs Act (IIJA) received for the Texas Broadband Development program.						
TOTAL,	GR Dedicated - Broadband Development Account No. 5187	\$2,973,311	\$18,136,837	\$836,100,000	\$0	\$0
<u>5189</u>	GR Dedicated - Opioid Abatement Account No. 5189					
	<i>REGULAR APPROPRIATIONS</i>					
	Regular Appropriations from MOF Table (2024-25 GAA)	\$0	\$42,009,036	\$0	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$2,500,000	\$2,500,000
	<i>RIDER APPROPRIATION</i>					
	Rider 24, Opioid Abatement Account. 2022-23 GAA	\$494,023	\$0	\$0	\$0	\$0
	<i>TRANSFERS</i>					
	Rider 22, Opioid Abatement Account. 2024-25 GAA	\$0	\$(500,000)	\$0	\$0	\$0

2.B. Summary of Base Request by Method of Finance

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R		Agency name: Fiscal Programs - Comptroller of Public Accounts				
METHOD OF FINANCING		Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>GENERAL REVENUE FUND - DEDICATED</u>						
<i>UNEXPENDED BALANCES AUTHORITY</i>						
	Strategy A.1.14 Opioid Abatement	\$0	\$(40,574,671)	\$40,574,671	\$0	\$0
TOTAL,	GR Dedicated - Opioid Abatement Account No. 5189	\$494,023	\$934,365	\$40,574,671	\$2,500,000	\$2,500,000
TOTAL, ALL	GENERAL REVENUE FUND - DEDICATED	\$22,989,818	\$41,116,529	\$898,280,230	\$24,506,675	\$24,099,971
TOTAL,	GR & GR-DEDICATED FUNDS	\$741,459,207	\$942,136,645	\$1,785,613,880	\$1,069,229,129	\$731,422,425
<u>FEDERAL FUNDS</u>						
148	Federal Education Fund					
	<i>BASE ADJUSTMENT</i>					
	Strategy 1.1.1. Misc Claims	\$0	\$395	\$0	\$0	\$0
	Comments: Additional claim payment.					
TOTAL,	Federal Education Fund	\$0	\$395	\$0	\$0	\$0
188	Broadband Pole Replacement Fund No. 188					
	<i>TRANSFERS</i>					

2.B. Summary of Base Request by Method of Finance

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R		Agency name: Fiscal Programs - Comptroller of Public Accounts				
METHOD OF FINANCING		Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>FEDERAL FUNDS</u>						
HB 9, 88th Leg, Regular Session		\$0	\$75,000,000	\$0	\$0	\$0
Comments: Transfer from BIF to the Pole Replacement Fund #0188						
<i>UNEXPENDED BALANCES AUTHORITY</i>						
Art IX, Sec 13.01, Federal Funds/Block Grants (2024-25 GAA)		\$0	\$(75,000,000)	\$75,000,000	\$0	\$0
TOTAL,	Broadband Pole Replacement Fund No. 188	\$0	\$0	\$75,000,000	\$0	\$0
<u>325</u>	Coronavirus Relief Fund					
<i>REGULAR APPROPRIATIONS</i>						
Regular Appropriations from MOF Table		\$0	\$0	\$0	\$200,000,000	\$75,000,000
<i>SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS</i>						
SB 8, 87th Leg, Third Called Session		\$499,926,883	\$0	\$0	\$0	\$0
Comments: Texas Broadband Development Funds carried forward from FY22. Funding was used for broadband infrastructure projects that enable work, education, and health monitoring.						

2.B. Summary of Base Request by Method of Finance

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Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R		Agency name: Fiscal Programs - Comptroller of Public Accounts				
METHOD OF FINANCING		Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>FEDERAL FUNDS</u>						
SB 8, 87th Leg, Third Called Session		\$(497,367,612)	\$0	\$0	\$0	\$0
Comments: Texas Broadband Development Funds carried forward from FY23						
SB 8, 87th Leg, Third Called Session		\$0	\$497,367,612	\$0	\$0	\$0
Comments: Texas Broadband Development Funds carried forward from FY23. In addition to the purposes listed above, these funds were also allocated to the Texas Library and Archives Commission for facility access improvement, Texas Department of Agriculture for the Rural Hospital Broadband Program, and the Texas Department of Transportation for the El Paso District Safety Rest Area Broadband Infrastructure Project.						
SB 8, 87th Leg, Third Called Session		\$0	\$(462,367,612)	\$462,367,612	\$0	\$0
Comments: Texas Broadband Development Funds carried forward from FY24						
TOTAL,	Coronavirus Relief Fund	\$2,559,271	\$35,000,000	\$462,367,612	\$200,000,000	\$75,000,000

555 Federal Funds

REGULAR APPROPRIATIONS

Regular Appropriations from MOF Table (2022-23 GAA)

2.B. Summary of Base Request by Method of Finance

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Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R		Agency name: Fiscal Programs - Comptroller of Public Accounts				
METHOD OF FINANCING		Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>FEDERAL FUNDS</u>						
		\$13,564,627	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2024-25 GAA)	\$0	\$13,830,830	\$14,001,287	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$23,297,986	\$23,297,986
<i>LAPSED APPROPRIATIONS</i>						
	Strategy 2.1.1. Energy Office	\$(177,080)	\$0	\$0	\$0	\$0
	Strategy 2.1.3. Federal Funds	\$(7,567,475)	\$0	\$0	\$0	\$0
TOTAL,	Federal Funds	\$5,820,072	\$13,830,830	\$14,001,287	\$23,297,986	\$23,297,986
<u>5026</u>	Workforce Commission Federal Account No. 5026					
	<i>BASE ADJUSTMENT</i>					
	Strategy 1.1.1. Misc Claims					

2.B. Summary of Base Request by Method of Finance

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Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R		Agency name: Fiscal Programs - Comptroller of Public Accounts				
METHOD OF FINANCING		Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>FEDERAL FUNDS</u>						
		\$18,461	\$0	\$0	\$0	\$0
	Comments: Additional claim payments.					
TOTAL,	Workforce Commission Federal Account No. 5026					
		\$18,461	\$0	\$0	\$0	\$0
TOTAL, ALL	FEDERAL FUNDS					
		\$8,397,804	\$48,831,225	\$551,368,899	\$223,297,986	\$98,297,986

OTHER FUNDS

6 State Highway Fund No. 006

REGULAR APPROPRIATIONS

Regular Appropriations from MOF Table (2022-23 GAA)

\$17,000,000	\$0	\$0	\$0	\$0
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RIDER APPROPRIATION

Art IX, Sec 16.04, Judgements and Settlements (2022-23 GAA)

\$15,164	\$0	\$0	\$0	\$0
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SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS

HB 4041, 88th Leg, Regular Session

\$0	\$1,135,588	\$0	\$0	\$0
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Comments: Misc Claims Bill

2.B. Summary of Base Request by Method of Finance

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R		Agency name: Fiscal Programs - Comptroller of Public Accounts				
METHOD OF FINANCING		Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>OTHER FUNDS</u>						
<i>LAPSED APPROPRIATIONS</i>						
HB 4041, 88th Leg, Regular Session						
		\$0	\$(180,257)	\$0	\$0	\$0
Comments: Funding not needed for Misc Claims Bill.						
<i>BASE ADJUSTMENT</i>						
Strategy 1.1.1. Misc Claims						
		\$104,364	\$0	\$0	\$0	\$0
Comments: Additional claim payments.						
Strategy 1.1.1. Misc Claims						
		\$0	\$210,748	\$0	\$0	\$0
Comments: Additional Claim payments.						
Strategy 1.1.10. Gross Weight Axle Fee						
		\$1,171,265	\$0	\$0	\$0	\$0
TOTAL,	State Highway Fund No. 006	\$18,290,793	\$1,166,079	\$0	\$0	\$0

57 County and Road District Highway Fund No. 0057

2.B. Summary of Base Request by Method of Finance

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Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R		Agency name: Fiscal Programs - Comptroller of Public Accounts				
METHOD OF FINANCING		Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>OTHER FUNDS</u>						
<i>REGULAR APPROPRIATIONS</i>						
Regular Appropriations from MOF Table (2022-23 GAA)						
		\$7,300,000	\$0	\$0	\$0	\$0
Regular Appropriations from MOF Table (2024-25 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
191	Texas Broadband Infrastructure Fund					
<i>TRANSFERS</i>						
HB 9, 88th Leg, Regular Session						
		\$0	\$(75,000,000)	\$0	\$0	\$0
Comments: Transfer to the Pole Replacement Fund #0188						
HB 9, 88th Leg, Regular Session						
		\$0	\$(155,200,000)	\$0	\$0	\$0

2.B. Summary of Base Request by Method of Finance

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R		Agency name: Fiscal Programs - Comptroller of Public Accounts				
METHOD OF FINANCING		Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>OTHER FUNDS</u>						
Comments: Transfer to 911 Commission (Agency 477)						
<i>SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS</i>						
HB 9, 88th Leg, Regular Session						
		\$0	\$1,500,000,000	\$0	\$0	\$0
<i>UNEXPENDED BALANCES AUTHORITY</i>						
Texas Constitution, Art III, Sec 49-D-16 (d)						
		\$0	\$(803,000,000)	\$803,000,000	\$0	\$0
Texas Constitution, Art III, Sec 49-D-16 (d)						
		\$0	\$0	\$(466,800,000)	\$466,800,000	\$0
Texas Constitution, Art III, Sec 49-D-16 (d)						
		\$0	\$0	\$0	\$(233,400,000)	\$233,400,000
TOTAL,	Texas Broadband Infrastructure Fund	\$0	\$466,800,000	\$336,200,000	\$233,400,000	\$233,400,000

374 Texas Veterans Homes Administration Fund No. 374

SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS

2.B. Summary of Base Request by Method of Finance

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Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R		Agency name: Fiscal Programs - Comptroller of Public Accounts				
METHOD OF FINANCING		Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>OTHER FUNDS</u>						
	HB 4041, 88th Leg, Regular Session	\$0	\$836	\$0	\$0	\$0
	Comments: Misc Claims Bill					
	<i>LAPSED APPROPRIATIONS</i>					
	HB 4041, 88th Leg, Regular Session	\$0	\$(836)	\$0	\$0	\$0
	Comments: Funding not needed for Misc Claim Bill					
TOTAL,	Texas Veterans Homes Administration Fund No. 374	\$0	\$0	\$0	\$0	\$0
<u>882</u>	Appropriated Fund 0882 – City, County, MTA and SPD Sales Tax Trust Account					
	<i>BASE ADJUSTMENT</i>					
	Strategy 1.1.1. Misc Claims	\$521	\$0	\$0	\$0	\$0
	Comments: Additional claim payment.					
TOTAL,	Appropriated Fund 0882 – City, County, MTA and SPD Sales Tax Trust Account	\$521	\$0	\$0	\$0	\$0
<u>936</u>	Unemployment Compensation Clearance Account No. 936					
	<i>BASE ADJUSTMENT</i>					

2.B. Summary of Base Request by Method of Finance

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Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R		Agency name: Fiscal Programs - Comptroller of Public Accounts				
METHOD OF FINANCING		Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
<u>OTHER FUNDS</u>						
	Strategy 1.1.1. Misc Claims	\$549	\$0	\$0	\$0	\$0
	Comments: Additional claim payment.					
	Strategy 1.1.1. Misc Claims	\$0	\$6,338	\$0	\$0	\$0
	Comments: Additional claim payment.					
TOTAL,	Unemployment Compensation Clearance Account No. 936	\$549	\$6,338	\$0	\$0	\$0
TOTAL, ALL	OTHER FUNDS	\$25,591,863	\$475,272,417	\$343,500,000	\$240,700,000	\$240,700,000
GRAND TOTAL		\$775,448,874	\$1,466,240,287	\$2,680,482,779	\$1,533,227,115	\$1,070,420,411

2.B. Summary of Base Request by Method of Finance

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R	Agency name: Fiscal Programs - Comptroller of Public Accounts				
METHOD OF FINANCING	Exp 2023	Est 2024	Bud 2025	Req 2026	Req 2027
FULL-TIME-EQUIVALENT POSITIONS					
REGULAR APPROPRIATIONS					
Regular Appropriations from MOF Table (2024-25 GAA)	0.0	43.0	43.0	0.0	0.0
Regular Appropriations from MOF Table (2022-23 GAA)	15.0	0.0	0.0	0.0	0.0
Regular Appropriations from MOF Table	0.0	0.0	0.0	43.0	43.0
RIDER APPROPRIATION					
Art IX, Sec 18.01, Contingency for House Bill 5 (2022-23 GAA)	5.0	0.0	0.0	0.0	0.0
LAPSED APPROPRIATIONS					
FTE Variance	(3.7)	0.0	0.0	0.0	0.0
FTE Variance	0.0	(12.0)	0.0	0.0	0.0
TOTAL, ADJUSTED FTES	16.3	31.0	43.0	43.0	43.0
 NUMBER OF 100% FEDERALLY FUNDED FTEs	 11.0	 12.0	 12.0	 12.0	 12.0

2.C. Summary of Base Request by Object of Expense

89th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

30R Fiscal Programs - Comptroller of Public Accounts

OBJECT OF EXPENSE	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
1001 SALARIES AND WAGES	\$1,442,317	\$2,472,014	\$2,394,323	\$2,402,185	\$2,402,185
1002 OTHER PERSONNEL COSTS	\$85,918	\$93,162	\$111,483	\$114,413	\$114,413
2001 PROFESSIONAL FEES AND SERVICES	\$8,295,626	\$13,825,112	\$20,011,925	\$8,717,245	\$8,717,245
2003 CONSUMABLE SUPPLIES	\$0	\$23,470	\$23,470	\$0	\$0
2004 UTILITIES	\$573	\$362,115	\$361,278	\$192	\$192
2005 TRAVEL	\$35,253	\$55,539	\$102,340	\$102,340	\$102,340
2006 RENT - BUILDING	\$800	\$0	\$0	\$0	\$0
2007 RENT - MACHINE AND OTHER	\$5,625	\$7,978	\$7,080	\$7,080	\$7,080
2009 OTHER OPERATING EXPENSE	\$385,427,774	\$408,510,125	\$379,092,157	\$350,701,990	\$343,695,285
3001 CLIENT SERVICES	\$25,000	\$0	\$0	\$0	\$0
4000 GRANTS	\$380,129,988	\$1,040,890,772	\$2,278,378,723	\$1,171,181,670	\$715,381,671
OOE Total (Excluding Riders)	\$775,448,874	\$1,466,240,287	\$2,680,482,779	\$1,533,227,115	\$1,070,420,411
OOE Total (Riders)					
Grand Total	\$775,448,874	\$1,466,240,287	\$2,680,482,779	\$1,533,227,115	\$1,070,420,411

2.D. Summary of Base Request Objective Outcomes
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation system of Texas (ABEST)

30R Fiscal Programs - Comptroller of Public Accounts

Goal/ Objective / Outcome	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
2 Develop & Administer Programs That Promote Energy Efficiency 1 <i>Maintain \$150 Million Balance in LoanSTAR Program</i>					
KEY 1 Utility Dollars Saved as a Percentage of Utility Expenditures					
	19.00%	19.00%	19.00%	19.00%	19.00%
KEY 2 Utility Dollars Saved by LoanSTAR Projects (in Millions)					
	38.00	38.00	38.00	38.00	38.00
3 Texas Broadband Development Office 1 <i>Promote Broadband throughout the State of Texas</i>					
1 Percentage of Grant Recipient Activity Monitored and Evaluated					
	100.00	100.00	100.00	100.00	100.00

2.E. Summary of Exceptional Items Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **30R**

Agency name: **Fiscal Programs - Comptroller of Public Accounts**

Priority	Item	2026			2027			Biennium	
		GR and GR/GR Dedicated	All Funds	FTEs	GR and GR Dedicated	All Funds	FTEs	GR and GR Dedicated	All Funds
1	Broadband Development	\$836,100,000	\$836,100,000	0.0	\$836,100,000	\$836,100,000	0.0	\$1,672,200,000	\$1,672,200,000
2	Mixed Beverage Tax	\$38,146,781	\$38,146,781	0.0	\$57,717,780	\$57,717,780	0.0	\$95,864,561	\$95,864,561
3	Disabled Veterans Assist Payments	\$25,188,501	\$25,188,501	0.0	\$25,188,501	\$25,188,501	0.0	\$50,377,002	\$50,377,002
4	SECO FTE Request	\$0	\$0	18.0	\$0	\$0	18.0	\$0	\$0
Total, Exceptional Items Request		\$899,435,282	\$899,435,282	18.0	\$919,006,281	\$919,006,281	18.0	\$1,818,441,563	\$1,818,441,563

Method of Financing

General Revenue	\$63,335,282	\$63,335,282		\$82,906,281	\$82,906,281		\$146,241,563	\$146,241,563
General Revenue - Dedicated	836,100,000	836,100,000		836,100,000	836,100,000		1,672,200,000	1,672,200,000
Federal Funds								
Other Funds								
	\$899,435,282	\$899,435,282		\$919,006,281	\$919,006,281		\$1,818,441,563	\$1,818,441,563

Full Time Equivalent Positions

18.0

18.0

Number of 100% Federally Funded FTEs

15.0

15.0

2.F. Summary of Total Request by Strategy
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **30R** Agency name: **Fiscal Programs - Comptroller of Public Accounts**

Goal/Objective/STRATEGY	Base 2026	Base 2027	Exceptional 2026	Exceptional 2027	Total Request 2026	Total Request 2027
1 Comptroller of Public Accounts - Fiscal Programs						
1 <i>Comptroller of Public Accounts - Fiscal Programs</i>						
1 MISCELLANEOUS CLAIMS	\$13,000,000	\$13,000,000	\$0	\$0	\$13,000,000	\$13,000,000
2 REIMBURSE - BEVERAGE TAX	317,624,219	317,624,220	38,146,781	57,717,780	355,771,000	375,342,000
3 JUDGMENTS AND SETTLEMENTS	1,500,000	0	0	0	1,500,000	0
4 COUNTY TAXES - UNIVERSITY LANDS	10,072,221	10,072,221	0	0	10,072,221	10,072,221
5 LATERAL ROAD FUND DISTRICTS	7,300,000	7,300,000	0	0	7,300,000	7,300,000
6 UNCLAIMED PROPERTY	330,628,679	330,628,678	0	0	330,628,679	330,628,678
7 LAW ENFORCEMENT EDUCATION FUNDS	12,000,000	12,000,000	0	0	12,000,000	12,000,000
8 SUBSEQUENT CVC CLAIMS	406,704	0	0	0	406,704	0
9 GROSS WEIGHT/AXLE FEE DISTRIBUTION	17,000,000	17,000,000	0	0	17,000,000	17,000,000
10 HABITAT PROTECTION FUND	4,750,000	0	0	0	4,750,000	0
11 TEXAS GUARANTEED TUITION PLAN	0	0	0	0	0	0
12 DISABLED VETERAN ASSIST PAYMENTS	9,500,000	9,500,000	25,188,501	25,188,501	34,688,501	34,688,501
13 TEXAS BULLION DEPOSITORY	350,000	0	0	0	350,000	0
14 OPIOID ABATEMENT	2,500,000	2,500,000	0	0	2,500,000	2,500,000
15 CONTINGENCY COUNTY LAW ENFORCEMENT	330,800,000	0	0	0	330,800,000	0
16 ADVANCED TAX COMPLIANCE	0	0	0	0	0	0
TOTAL, GOAL 1	\$1,057,431,823	\$719,625,119	\$63,335,282	\$82,906,281	\$1,120,767,105	\$802,531,400

2.F. Summary of Total Request by Strategy
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R	Agency name: Fiscal Programs - Comptroller of Public Accounts					
Goal/Objective/STRATEGY	Base 2026	Base 2027	Exceptional 2026	Exceptional 2027	Total Request 2026	Total Request 2027
2 Develop & Administer Programs That Promote Energy Efficiency						
1 <i>Maintain \$150 Million Balance in LoanSTAR Program</i>						
1 ENERGY OFFICE	\$1,783,506	\$1,783,506	\$0	\$0	\$1,783,506	\$1,783,506
2 OIL OVERCHARGE SETTLEMENT FUNDS	15,640,309	15,640,309	0	0	15,640,309	15,640,309
3 FEDERAL FUNDS	22,471,477	22,471,477	0	0	22,471,477	22,471,477
TOTAL, GOAL 2	\$39,895,292	\$39,895,292	\$0	\$0	\$39,895,292	\$39,895,292
3 Texas Broadband Development Office						
1 <i>Promote Broadband throughout the State of Texas</i>						
1 TEXAS BDO ADMINISTRATION	2,500,000	2,500,000	0	0	2,500,000	2,500,000
2 TEXAS BDO FEDERAL FUNDS	200,000,000	75,000,000	836,100,000	836,100,000	1,036,100,000	911,100,000
3 TEXAS BDO STATE FUNDS	233,400,000	233,400,000	0	0	233,400,000	233,400,000
TOTAL, GOAL 3	\$435,900,000	\$310,900,000	\$836,100,000	\$836,100,000	\$1,272,000,000	\$1,147,000,000
TOTAL, AGENCY STRATEGY REQUEST	\$1,533,227,115	\$1,070,420,411	\$899,435,282	\$919,006,281	\$2,432,662,397	\$1,989,426,692
TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST						
GRAND TOTAL, AGENCY REQUEST	\$1,533,227,115	\$1,070,420,411	\$899,435,282	\$919,006,281	\$2,432,662,397	\$1,989,426,692

2.F. Summary of Total Request by Strategy
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **30R** Agency name: **Fiscal Programs - Comptroller of Public Accounts**

Goal/Objective/STRATEGY	Base 2026	Base 2027	Exceptional 2026	Exceptional 2027	Total Request 2026	Total Request 2027
General Revenue Funds:						
1 General Revenue Fund	\$1,044,722,454	\$707,322,454	\$63,335,282	\$82,906,281	\$1,108,057,736	\$790,228,735
3 Tech & Instr Materials Fund	0	0	0	0	0	0
	\$1,044,722,454	\$707,322,454	\$63,335,282	\$82,906,281	\$1,108,057,736	\$790,228,735
General Revenue Dedicated Funds:						
9 Game,Fish,Water Safety Ac	0	0	0	0	0	0
36 Dept Ins Operating Acct	0	0	0	0	0	0
64 State Parks Acct	0	0	0	0	0	0
116 Law Officer Stds & Ed Ac	5,400,000	5,400,000	0	0	5,400,000	5,400,000
153 Water Resource Management	0	0	0	0	0	0
469 Crime Victims Comp Acct	0	0	0	0	0	0
494 Crime Victims Aux Acct	406,704	0	0	0	406,704	0
5005 Oil Overcharge Acct	16,199,971	16,199,971	0	0	16,199,971	16,199,971
5025 Lottery Acct	0	0	0	0	0	0
5071 Texas Emissions Reduction Plan	0	0	0	0	0	0
5111 Trauma Facility And Ems	0	0	0	0	0	0
5187 Broadband Development	0	0	836,100,000	836,100,000	836,100,000	836,100,000
5189 Opioid Abatement	2,500,000	2,500,000	0	0	2,500,000	2,500,000
	\$24,506,675	\$24,099,971	\$836,100,000	\$836,100,000	\$860,606,675	\$860,199,971
Federal Funds:						
148 Federal Education Fund	0	0	0	0	0	0
188 Broadband Pole Replcmt Fnd	0	0	0	0	0	0

2.F. Summary of Total Request by Strategy
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 30R		Agency name: Fiscal Programs - Comptroller of Public Accounts				
Goal/Objective/STRATEGY	Base 2026	Base 2027	Exceptional 2026	Exceptional 2027	Total Request 2026	Total Request 2027
Federal Funds:						
325 Coronavirus Relief Fund	\$200,000,000	\$75,000,000	\$0	\$0	\$200,000,000	\$75,000,000
555 Federal Funds	23,297,986	23,297,986	0	0	23,297,986	23,297,986
5026 Workforce Commission Federal Acct	0	0	0	0	0	0
	\$223,297,986	\$98,297,986	\$0	\$0	\$223,297,986	\$98,297,986
Other Funds:						
6 State Highway Fund	0	0	0	0	0	0
57 Co & Rd District Hwy Fund	7,300,000	7,300,000	0	0	7,300,000	7,300,000
191 Texas Broadband Infra Fund	233,400,000	233,400,000	0	0	233,400,000	233,400,000
882 City, County, MTA & SPD Sales Tax	0	0	0	0	0	0
936 Unemploymt Comp Clearance	0	0	0	0	0	0
	\$240,700,000	\$240,700,000	\$0	\$0	\$240,700,000	\$240,700,000
TOTAL, METHOD OF FINANCING	\$1,533,227,115	\$1,070,420,411	\$899,435,282	\$919,006,281	\$2,432,662,397	\$1,989,426,692
FULL TIME EQUIVALENT POSITIONS	43.0	43.0	18.0	18.0	61.0	61.0

2.G. Summary of Total Request Objective Outcomes
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation system of Texas (ABEST)

Agency code: **30R**

Agency name: **Fiscal Programs - Comptroller of Public Accounts**

Goal/ Objective / Outcome

		BL 2026	BL 2027	Excp 2026	Excp 2027	Total Request 2026	Total Request 2027
2	Develop & Administer Programs That Promote Energy Efficiency						
1	<i>Maintain \$150 Million Balance in LoanSTAR Program</i>						
KEY	1 Utility Dollars Saved as a Percentage of Utility Expenditures						
		19.00%	19.00%			19.00%	19.00%
KEY	2 Utility Dollars Saved by LoanSTAR Projects (in Millions)						
		38.00	38.00			38.00	38.00
3	Texas Broadband Development Office						
1	<i>Promote Broadband throughout the State of Texas</i>						
	1 Percentage of Grant Recipient Activity Monitored and Evaluated						
		100.00	100.00			100.00	100.00

3.A. Strategy Request
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
STRATEGY: 1 Pay misc claims/wrongful imprisonment, Gov't Code 403.074. Estimated. Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Objects of Expense:						
2009	OTHER OPERATING EXPENSE	\$16,124,888	\$29,407,421	\$13,000,000	\$13,000,000	\$13,000,000
TOTAL, OBJECT OF EXPENSE		\$16,124,888	\$29,407,421	\$13,000,000	\$13,000,000	\$13,000,000
Method of Financing:						
1	General Revenue Fund	\$15,938,866	\$28,117,461	\$13,000,000	\$13,000,000	\$13,000,000
3	Tech & Instr Materials Fund	\$0	\$86,271	\$0	\$0	\$0
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$15,938,866	\$28,203,732	\$13,000,000	\$13,000,000	\$13,000,000
Method of Financing:						
9	Game,Fish,Water Safety Ac	\$35	\$982	\$0	\$0	\$0
36	Dept Ins Operating Acct	\$2,039	\$0	\$0	\$0	\$0
64	State Parks Acct	\$1,051	\$45	\$0	\$0	\$0
153	Water Resource Management	\$35,544	\$0	\$0	\$0	\$0
469	Crime Victims Comp Acct	\$0	\$1,960	\$0	\$0	\$0
5025	Lottery Acct	\$8,206	\$0	\$0	\$0	\$0
5071	Texas Emissions Reduction Plan	\$88	\$0	\$0	\$0	\$0
5111	Trauma Facility And Ems	\$0	\$27,890	\$0	\$0	\$0

3.A. Strategy Request
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
STRATEGY: 1 Pay misc claims/wrongful imprisonment, Gov't Code 403.074. Estimated. Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
SUBTOTAL, MOF (GENERAL REVENUE FUNDS - DEDICATED)		\$46,963	\$30,877	\$0	\$0	\$0
Method of Financing:						
148	Federal Education Fund					
	00.000.001 Comptroller Misc Claims Fed Fnd Pym	\$0	\$395	\$0	\$0	\$0
CFDA Subtotal, Fund	148	\$0	\$395	\$0	\$0	\$0
5026	Workforce Commission Federal Acct					
	00.000.001 Comptroller Misc Claims Fed Fnd Pym	\$18,461	\$0	\$0	\$0	\$0
CFDA Subtotal, Fund	5026	\$18,461	\$0	\$0	\$0	\$0
SUBTOTAL, MOF (FEDERAL FUNDS)		\$18,461	\$395	\$0	\$0	\$0
Method of Financing:						
6	State Highway Fund	\$119,528	\$1,166,079	\$0	\$0	\$0
882	City, County, MTA & SPD Sales Tax	\$521	\$0	\$0	\$0	\$0
936	Unemploymt Comp Clearance	\$549	\$6,338	\$0	\$0	\$0
SUBTOTAL, MOF (OTHER FUNDS)		\$120,598	\$1,172,417	\$0	\$0	\$0

3.A. Strategy Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
 OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
 STRATEGY: 1 Pay misc claims/wrongful imprisonment, Gov't Code 403.074. Estimated. Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027	
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)						\$13,000,000	\$13,000,000
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$16,124,888	\$29,407,421	\$13,000,000	\$13,000,000	\$13,000,000	

FULL TIME EQUIVALENT POSITIONS:

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.

3.A. Strategy Request
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
STRATEGY: 1 Pay misc claims/wrongful imprisonment, Gov't Code 403.074. Estimated. Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$42,407,421	\$26,000,000	\$(16,407,421)	\$(16,407,421)	FY26/27 do not include expenditures related to the Miscellaneous Claims bill and other related claims expenditures.
			\$(16,407,421)	Total of Explanation of Biennial Change

3.A. Strategy Request
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
STRATEGY: 2 Reimburse mix bev tax per Tax Code 183.051. Estimated. Service: 07 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Objects of Expense:						
4000	GRANTS	\$310,453,204	\$309,679,439	\$325,569,000	\$317,624,219	\$317,624,220
TOTAL, OBJECT OF EXPENSE		\$310,453,204	\$309,679,439	\$325,569,000	\$317,624,219	\$317,624,220
Method of Financing:						
1	General Revenue Fund	\$310,453,204	\$309,679,439	\$325,569,000	\$317,624,219	\$317,624,220
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$310,453,204	\$309,679,439	\$325,569,000	\$317,624,219	\$317,624,220
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$317,624,219	\$317,624,220
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$310,453,204	\$309,679,439	\$325,569,000	\$317,624,219	\$317,624,220

FULL TIME EQUIVALENT POSITIONS:

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.

3.A. Strategy Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
 OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
 STRATEGY: 2 Reimburse mix bev tax per Tax Code 183.051. Estimated. Service: 07 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$635,248,439	\$635,248,439	\$0	\$0	Total of Explanation of Biennial Change

3.A. Strategy Request
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
STRATEGY: 3 Payment of Ch. 101, 104 CPR Code, Ch. 59 Educ Code. Fed Court Claims Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Objects of Expense:						
2009	OTHER OPERATING EXPENSE	\$620,668	\$1,500,000	\$0	\$1,500,000	\$0
TOTAL, OBJECT OF EXPENSE		\$620,668	\$1,500,000	\$0	\$1,500,000	\$0
Method of Financing:						
1	General Revenue Fund	\$620,668	\$1,500,000	\$0	\$1,500,000	\$0
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$620,668	\$1,500,000	\$0	\$1,500,000	\$0
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$1,500,000	\$0
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$620,668	\$1,500,000	\$0	\$1,500,000	\$0

FULL TIME EQUIVALENT POSITIONS:

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.

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
 OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
 STRATEGY: 3 Payment of Ch. 101, 104 CPR Code, Ch. 59 Educ Code. Fed Court Claims Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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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):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$1,500,000	\$1,500,000	\$0	\$0	Total of Explanation of Biennial Change

3.A. Strategy Request
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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
STRATEGY: 4 Payment of County Taxes on University Lands. Estimated. Service: 07 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Objects of Expense:						
4000	GRANTS	\$11,106,081	\$10,966,650	\$10,072,221	\$10,072,221	\$10,072,221
TOTAL, OBJECT OF EXPENSE		\$11,106,081	\$10,966,650	\$10,072,221	\$10,072,221	\$10,072,221
Method of Financing:						
1	General Revenue Fund	\$11,106,081	\$10,966,650	\$10,072,221	\$10,072,221	\$10,072,221
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$11,106,081	\$10,966,650	\$10,072,221	\$10,072,221	\$10,072,221
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$10,072,221	\$10,072,221
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$11,106,081	\$10,966,650	\$10,072,221	\$10,072,221	\$10,072,221

FULL TIME EQUIVALENT POSITIONS:

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.

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
STRATEGY: 4 Payment of County Taxes on University Lands. Estimated. Service: 07 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		BIENNIAL	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$21,038,871	\$20,144,442	\$(894,429)	\$(894,429)	Expenditures in this strategy are driven by tax payments to counties, which are derived from a multitude of factors that determine property value.
			\$(894,429)	Total of Explanation of Biennial Change

3.A. Strategy Request
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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs
STRATEGY: 5 Lateral Road Fund Distribution

Service Categories:

Service: 07 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Objects of Expense:						
4000	GRANTS	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000
TOTAL, OBJECT OF EXPENSE		\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000
Method of Financing:						
57	Co & Rd District Hwy Fund	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000
SUBTOTAL, MOF (OTHER FUNDS)		\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$7,300,000	\$7,300,000
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000

FULL TIME EQUIVALENT POSITIONS:

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL/INTERNAL FACTORS IMPACTING STRATEGY:

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

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
 OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
 STRATEGY: 5 Lateral Road Fund Distribution Service: 07 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$14,600,000	\$14,600,000	\$0	\$0	Total of Explanation of Biennial Change

3.A. Strategy Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
 OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
 STRATEGY: 6 To Pay Legitimate Claims for Unclaimed Prop Held by State. Estimated. Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Objects of Expense:						
2009	OTHER OPERATING EXPENSE	\$368,027,764	\$371,998,856	\$291,025,550	\$330,628,679	\$330,628,678
TOTAL, OBJECT OF EXPENSE		\$368,027,764	\$371,998,856	\$291,025,550	\$330,628,679	\$330,628,678
Method of Financing:						
1	General Revenue Fund	\$368,027,764	\$371,998,856	\$291,025,550	\$330,628,679	\$330,628,678
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$368,027,764	\$371,998,856	\$291,025,550	\$330,628,679	\$330,628,678
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$330,628,679	\$330,628,678
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$368,027,764	\$371,998,856	\$291,025,550	\$330,628,679	\$330,628,678

FULL TIME EQUIVALENT POSITIONS:

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.

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
 OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
 STRATEGY: 6 To Pay Legitimate Claims for Unclaimed Prop Held by State. Estimated. Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$663,024,406	\$661,257,357	\$(1,767,049)	\$(1,767,049)	Anticipating the slight normalization of claim request volume.
			\$(1,767,049)	Total of Explanation of Biennial Change

3.A. Strategy Request
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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs
STRATEGY: 7 Allocate Law Enforcement Education Funds

Service Categories:

Service: 07 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Objects of Expense:						
4000	GRANTS	\$4,700,000	\$12,000,000	\$12,000,000	\$12,000,000	\$12,000,000
TOTAL, OBJECT OF EXPENSE		\$4,700,000	\$12,000,000	\$12,000,000	\$12,000,000	\$12,000,000
Method of Financing:						
1	General Revenue Fund	\$0	\$6,600,000	\$6,600,000	\$6,600,000	\$6,600,000
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$0	\$6,600,000	\$6,600,000	\$6,600,000	\$6,600,000
Method of Financing:						
116	Law Officer Stds & Ed Ac	\$4,700,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
SUBTOTAL, MOF (GENERAL REVENUE FUNDS - DEDICATED)		\$4,700,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$12,000,000	\$12,000,000
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$4,700,000	\$12,000,000	\$12,000,000	\$12,000,000	\$12,000,000
FULL TIME EQUIVALENT POSITIONS:						

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
 OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
 STRATEGY: 7 Allocate Law Enforcement Education Funds Service: 07 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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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 grants to local law enforcement agencies.

EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$24,000,000	\$24,000,000	\$0	\$0	Total of Explanation of Biennial Change

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
STRATEGY: 8 Subsequent Crime Victim Compensation Claims. Estimated. Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Objects of Expense:						
2009	OTHER OPERATING EXPENSE	\$614,318	\$406,704	\$0	\$406,704	\$0
TOTAL, OBJECT OF EXPENSE		\$614,318	\$406,704	\$0	\$406,704	\$0
Method of Financing:						
494	Crime Victims Aux Acct	\$614,318	\$406,704	\$0	\$406,704	\$0
SUBTOTAL, MOF (GENERAL REVENUE FUNDS - DEDICATED)		\$614,318	\$406,704	\$0	\$406,704	\$0
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$406,704	\$0
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$614,318	\$406,704	\$0	\$406,704	\$0

FULL TIME EQUIVALENT POSITIONS:

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.

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
 OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
 STRATEGY: 8 Subsequent Crime Victim Compensation Claims. Estimated. Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$406,704	\$406,704	\$0	\$0	Total of Explanation of Biennial Change

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
STRATEGY: 9 Distribution to Counties per Transportation Code 621.353. Estimated. Service: 07 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Objects of Expense:						
4000	GRANTS	\$18,171,265	\$17,000,000	\$17,000,000	\$17,000,000	\$17,000,000
TOTAL, OBJECT OF EXPENSE		\$18,171,265	\$17,000,000	\$17,000,000	\$17,000,000	\$17,000,000
Method of Financing:						
1	General Revenue Fund	\$0	\$17,000,000	\$17,000,000	\$17,000,000	\$17,000,000
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$0	\$17,000,000	\$17,000,000	\$17,000,000	\$17,000,000
Method of Financing:						
6	State Highway Fund	\$18,171,265	\$0	\$0	\$0	\$0
SUBTOTAL, MOF (OTHER FUNDS)		\$18,171,265	\$0	\$0	\$0	\$0
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$17,000,000	\$17,000,000
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$18,171,265	\$17,000,000	\$17,000,000	\$17,000,000	\$17,000,000

FULL TIME EQUIVALENT POSITIONS:

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
 OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
 STRATEGY: 9 Distribution to Counties per Transportation Code 621.353. Estimated. Service: 07 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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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):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$34,000,000	\$34,000,000	\$0	\$0	Total of Explanation of Biennial Change

3.A. Strategy Request
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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs
STRATEGY: 10 Habitat Protection Fund

Service Categories:
Service: 37 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Objects of Expense:						
2009	OTHER OPERATING EXPENSE	\$0	\$4,750,000	\$0	\$4,750,000	\$0
TOTAL, OBJECT OF EXPENSE		\$0	\$4,750,000	\$0	\$4,750,000	\$0
Method of Financing:						
1	General Revenue Fund	\$0	\$4,750,000	\$0	\$4,750,000	\$0
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$0	\$4,750,000	\$0	\$4,750,000	\$0
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$4,750,000	\$0
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$0	\$4,750,000	\$0	\$4,750,000	\$0

FULL TIME EQUIVALENT POSITIONS:

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.

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
 OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
 STRATEGY: 10 Habitat Protection Fund Service: 37 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$4,750,000	\$4,750,000	\$0	\$0	Total of Explanation of Biennial Change

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
 OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs
 STRATEGY: 11 Texas Guaranteed Tuition Plan. Estimated.

Service Categories:
 Service: 19 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Objects of Expense:						
4000	GRANTS	\$0	\$0	\$0	\$0	\$0
TOTAL, OBJECT OF EXPENSE		\$0	\$0	\$0	\$0	\$0
Method of Financing:						
1	General Revenue Fund	\$0	\$0	\$0	\$0	\$0
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$0	\$0	\$0	\$0	\$0
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$0	\$0
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$0	\$0	\$0	\$0	\$0

FULL TIME EQUIVALENT POSITIONS:

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.

3.A. Strategy Request
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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
 OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
 STRATEGY: 11 Texas Guaranteed Tuition Plan. Estimated. Service: 19 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$0	\$0	\$0	\$0	Total of Explanation of Biennial Change

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
 OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
 STRATEGY: 12 Disabled Veteran Assistance Payments to Cities and Counties Service: 07 Income: A.1 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Objects of Expense:						
4000	GRANTS	\$10,500,000	\$9,500,000	\$9,500,000	\$9,500,000	\$9,500,000
TOTAL, OBJECT OF EXPENSE		\$10,500,000	\$9,500,000	\$9,500,000	\$9,500,000	\$9,500,000
Method of Financing:						
1	General Revenue Fund	\$10,500,000	\$9,500,000	\$9,500,000	\$9,500,000	\$9,500,000
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$10,500,000	\$9,500,000	\$9,500,000	\$9,500,000	\$9,500,000
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$9,500,000	\$9,500,000
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$10,500,000	\$9,500,000	\$9,500,000	\$9,500,000	\$9,500,000

FULL TIME EQUIVALENT POSITIONS:

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.

3.A. Strategy Request
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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
 OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
 STRATEGY: 12 Disabled Veteran Assistance Payments to Cities and Counties Service: 07 Income: A.1 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$19,000,000	\$19,000,000	\$0	\$0	Total of Explanation of Biennial Change

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs
STRATEGY: 13 Texas Bullion Depository

Service Categories:

Service: 03 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Objects of Expense:						
2009	OTHER OPERATING EXPENSE	\$0	\$350,000	\$0	\$350,000	\$0
TOTAL, OBJECT OF EXPENSE		\$0	\$350,000	\$0	\$350,000	\$0
Method of Financing:						
1	General Revenue Fund	\$0	\$350,000	\$0	\$350,000	\$0
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$0	\$350,000	\$0	\$350,000	\$0
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$350,000	\$0
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$0	\$350,000	\$0	\$350,000	\$0

FULL TIME EQUIVALENT POSITIONS:

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.

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
 OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
 STRATEGY: 13 Texas Bullion Depository Service: 03 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$350,000	\$350,000	\$0	\$0	Total of Explanation of Biennial Change

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs
STRATEGY: 14 Opioid Abatement

Service Categories:
Service: 07 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Objects of Expense:						
1001	SALARIES AND WAGES	\$169,602	\$805,473	\$951,617	\$965,067	\$965,067
1002	OTHER PERSONNEL COSTS	\$40,695	\$12,894	\$20,147	\$23,077	\$23,077
2001	PROFESSIONAL FEES AND SERVICES	\$280,526	\$111,967	\$3,050,871	\$1,468,856	\$1,468,856
2005	TRAVEL	\$598	\$796	\$30,000	\$30,000	\$30,000
2009	OTHER OPERATING EXPENSE	\$2,602	\$3,235	\$13,000	\$13,000	\$13,000
4000	GRANTS	\$0	\$0	\$36,509,036	\$0	\$0
TOTAL, OBJECT OF EXPENSE		\$494,023	\$934,365	\$40,574,671	\$2,500,000	\$2,500,000
Method of Financing:						
5189	Opioid Abatement	\$494,023	\$934,365	\$40,574,671	\$2,500,000	\$2,500,000
SUBTOTAL, MOF (GENERAL REVENUE FUNDS - DEDICATED)		\$494,023	\$934,365	\$40,574,671	\$2,500,000	\$2,500,000
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$2,500,000	\$2,500,000
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$494,023	\$934,365	\$40,574,671	\$2,500,000	\$2,500,000
FULL TIME EQUIVALENT POSITIONS:						

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
 OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
 STRATEGY: 14 Opioid Abatement Service: 07 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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STRATEGY DESCRIPTION AND JUSTIFICATION:

The Texas Opioid Abatement Fund Council was formed to ensure that money recovered through the joint efforts of the state and its political subdivisions through a statewide opioid settlement agreement is allocated fairly and spent to remediate the opioid crisis using efficient, cost-effective methods.

EXTERNAL/INTERNAL FACTORS IMPACTING STRATEGY:

The Council is administratively attached to the Texas Comptroller's office, which provides the staff and facilities as necessary to assist the Council in performing its duties.

EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$41,509,036	\$5,000,000	\$(36,509,036)	\$(36,509,036)	FY24/25 contains one-time grant funding. At the end of FY25, any unobligated grant funding will be carried forward into FY26, provided the agency has authority.
			\$(36,509,036)	Total of Explanation of Biennial Change

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
 OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
 STRATEGY: 15 Contingency for County Law Enforcement Service: 07 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Objects of Expense:						
4000	GRANTS	\$0	\$126,102,280	\$204,697,720	\$330,800,000	\$0
TOTAL, OBJECT OF EXPENSE		\$0	\$126,102,280	\$204,697,720	\$330,800,000	\$0
Method of Financing:						
1	General Revenue Fund	\$0	\$126,102,280	\$204,697,720	\$330,800,000	\$0
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$0	\$126,102,280	\$204,697,720	\$330,800,000	\$0
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$330,800,000	\$0
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$0	\$126,102,280	\$204,697,720	\$330,800,000	\$0

FULL TIME EQUIVALENT POSITIONS:

STRATEGY DESCRIPTION AND JUSTIFICATION:

Senate Bill (SB) 22 ,88th Legislature, established a grant program, administered by the Comptroller, that provides financial assistance to supplement salaries in sheriff's departments, constable's offices and district and county attorney's offices in rural areas of the state.

EXTERNAL/INTERNAL FACTORS IMPACTING STRATEGY:

Expenditures in this strategy are driven by grants to sheriff's departments, constable's offices and district and county attorney's offices.

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
STRATEGY: 15 Contingency for County Law Enforcement Service: 07 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$330,800,000	\$330,800,000	\$0	\$0	The agency will continue to implement the law enforcement grant program at the will of the legislature.
			\$0	Total of Explanation of Biennial Change

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs
STRATEGY: 16 Advanced Tax Compliance

Service Categories:

Service: 05 Income: A.2 Age: NA

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Objects of Expense:						
2001	PROFESSIONAL FEES AND SERVICES	\$0	\$6,587,268	\$6,587,268	\$0	\$0
2003	CONSUMABLE SUPPLIES	\$0	\$23,470	\$23,470	\$0	\$0
2009	OTHER OPERATING EXPENSES	\$0	\$361,086	\$361,086	\$0	\$0
TOTAL, OBJECT OF EXPENSE		\$0	\$6,971,824	\$6,971,824	\$0	\$0
Method of Financing:						
1	General Revenue Fund	\$0	\$6,971,824	\$6,971,824	\$0	\$0
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$0	\$6,971,824	\$6,971,824	\$0	\$0
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$0	\$0
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$0	\$6,971,824	\$6,971,824	\$0	\$0
FULL TIME EQUIVALENT POSITIONS:						
STRATEGY DESCRIPTION AND JUSTIFICATION:						

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs
 OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs Service Categories:
 STRATEGY: 16 Advanced Tax Compliance Service: 05 Income: A.2 Age: NA

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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EXTERNAL/INTERNAL FACTORS IMPACTING STRATEGY:

EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>		
<u>Base Spending (Est 2024 + Bud 2025)</u>	<u>Baseline Request (BL 2026 + BL 2027)</u>	<u>CHANGE</u>	<u>\$ Amount</u>	<u>Explanation(s) of Amount (must specify MOFs and FTEs)</u>	
\$13,943,648	\$0	\$(13,943,648)	\$(13,943,648)	The difference is attributed to the transfer of the Advanced Tax Compliance strategy to the Comptroller of Public Accounts (Agency 304).	
			\$(13,943,648)	Total of Explanation of Biennial Change	

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 2 Develop & Administer Programs That Promote Energy Efficiency
OBJECTIVE: 1 Maintain \$150 Million Balance in LoanSTAR Program Service Categories:
STRATEGY: 1 Promote and Manage Energy Programs Service: 37 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Output Measures:						
1	Number of Active LoanSTAR Loans Processed and Managed by SECO	108.00	70.00	70.00	70.00	70.00
Efficiency Measures:						
1	Utility Dollars Saved Per Dollar Spent for Utility Retrofit Programs	81.50	70.00	70.00	70.00	70.00
Objects of Expense:						
1001	SALARIES AND WAGES	\$825,862	\$1,014,947	\$903,631	\$898,043	\$898,043
1002	OTHER PERSONNEL COSTS	\$38,391	\$71,368	\$84,225	\$84,225	\$84,225
2001	PROFESSIONAL FEES AND SERVICES	\$0	\$557,490	\$698,796	\$698,796	\$698,796
2004	UTILITIES	\$0	\$192	\$192	\$192	\$192
2005	TRAVEL	\$27,021	\$42,340	\$42,340	\$42,340	\$42,340
2006	RENT - BUILDING	\$800	\$0	\$0	\$0	\$0
2007	RENT - MACHINE AND OTHER	\$5,625	\$7,978	\$7,080	\$7,080	\$7,080
2009	OTHER OPERATING EXPENSE	\$28,578	\$84,077	\$52,830	\$52,830	\$52,830
3001	CLIENT SERVICES	\$25,000	\$0	\$0	\$0	\$0
TOTAL, OBJECT OF EXPENSE		\$951,277	\$1,778,392	\$1,789,094	\$1,783,506	\$1,783,506

3.A. Strategy Request
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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 2 Develop & Administer Programs That Promote Energy Efficiency
 OBJECTIVE: 1 Maintain \$150 Million Balance in LoanSTAR Program Service Categories:
 STRATEGY: 1 Promote and Manage Energy Programs Service: 37 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Method of Financing:						
1	General Revenue Fund	\$394,957	\$397,335	\$397,335	\$397,335	\$397,335
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$394,957	\$397,335	\$397,335	\$397,335	\$397,335
Method of Financing:						
5005	Oil Overcharge Acct	\$73,187	\$567,437	\$565,250	\$559,662	\$559,662
SUBTOTAL, MOF (GENERAL REVENUE FUNDS - DEDICATED)		\$73,187	\$567,437	\$565,250	\$559,662	\$559,662
Method of Financing:						
555	Federal Funds					
	81.041.000 State Energy Conservation	\$290,934	\$502,007	\$517,067	\$517,067	\$517,067
	81.106.000 Transport of Transuranic	\$40,554	\$68,804	\$68,801	\$68,801	\$68,801
	81.214.000 DOE:Environmental Monitoring/Clean	\$151,645	\$242,809	\$240,641	\$240,641	\$240,641
CFDA Subtotal, Fund	555	\$483,133	\$813,620	\$826,509	\$826,509	\$826,509
SUBTOTAL, MOF (FEDERAL FUNDS)		\$483,133	\$813,620	\$826,509	\$826,509	\$826,509

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 2 Develop & Administer Programs That Promote Energy Efficiency
 OBJECTIVE: 1 Maintain \$150 Million Balance in LoanSTAR Program Service Categories:
 STRATEGY: 1 Promote and Manage Energy Programs Service: 37 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$1,783,506	\$1,783,506
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$951,277	\$1,778,392	\$1,789,094	\$1,783,506	\$1,783,506
FULL TIME EQUIVALENT POSITIONS:		12.3	13.0	20.0	20.0	20.0

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.

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 2 Develop & Administer Programs That Promote Energy Efficiency
 OBJECTIVE: 1 Maintain \$150 Million Balance in LoanSTAR Program Service Categories:
 STRATEGY: 1 Promote and Manage Energy Programs Service: 37 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$3,567,486	\$3,567,012	\$(474)	\$(474)	This difference is a result of a slight increase in anticipated federal grants offset by an estimated decrease in Oil Overcharge Account funding related to administration of the program.
			\$(474)	Total of Explanation of Biennial Change

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 2 Develop & Administer Programs That Promote Energy Efficiency
 OBJECTIVE: 1 Maintain \$150 Million Balance in LoanSTAR Program Service Categories:
 STRATEGY: 2 Allocate Grants and Loans to Promote Energy Efficiency Service: 37 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Objects of Expense:						
2001	PROFESSIONAL FEES AND SERVICES	\$333,078	\$268,622	\$268,622	\$268,622	\$268,622
2009	OTHER OPERATING EXPENSE	\$202	\$277	\$277	\$277	\$277
4000	GRANTS	\$13,754,736	\$15,371,410	\$15,371,410	\$15,371,410	\$15,371,410
TOTAL, OBJECT OF EXPENSE		\$14,088,016	\$15,640,309	\$15,640,309	\$15,640,309	\$15,640,309
Method of Financing:						
5005	Oil Overcharge Acct	\$14,088,016	\$15,640,309	\$15,640,309	\$15,640,309	\$15,640,309
SUBTOTAL, MOF (GENERAL REVENUE FUNDS - DEDICATED)		\$14,088,016	\$15,640,309	\$15,640,309	\$15,640,309	\$15,640,309
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$15,640,309	\$15,640,309
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$14,088,016	\$15,640,309	\$15,640,309	\$15,640,309	\$15,640,309
FULL TIME EQUIVALENT POSITIONS:						
STRATEGY DESCRIPTION AND JUSTIFICATION:						

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 2 Develop & Administer Programs That Promote Energy Efficiency
 OBJECTIVE: 1 Maintain \$150 Million Balance in LoanSTAR Program Service Categories:
 STRATEGY: 2 Allocate Grants and Loans to Promote Energy Efficiency Service: 37 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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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 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):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$31,280,618	\$31,280,618	\$0	\$0	Total of Explanation of Biennial Change

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 2 Develop & Administer Programs That Promote Energy Efficiency
 OBJECTIVE: 1 Maintain \$150 Million Balance in LoanSTAR Program Service Categories:
 STRATEGY: 3 Allocate Grants and Loans to Promote Energy Efficiency Service: 37 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Objects of Expense:						
2001	PROFESSIONAL FEES AND SERVICES	\$1,192,237	\$1,069,740	\$1,069,740	\$1,069,740	\$1,069,740
4000	GRANTS	\$4,144,702	\$11,947,470	\$12,105,038	\$21,401,737	\$21,401,737
TOTAL, OBJECT OF EXPENSE		\$5,336,939	\$13,017,210	\$13,174,778	\$22,471,477	\$22,471,477
Method of Financing:						
555	Federal Funds					
81.041.000	State Energy Conservation	\$3,090,722	\$3,359,463	\$3,460,247	\$10,332,641	\$10,332,641
81.041.002	State Energy Program- Revolving	\$708,952	\$7,830,972	\$7,830,972	\$7,830,972	\$7,830,972
81.106.000	Transport of Transuranic	\$384,003	\$410,903	\$426,645	\$426,645	\$426,645
81.128.000	Energy Effici & Conserva - Stimulus	\$0	\$0	\$0	\$2,424,305	\$2,424,305
81.214.000	DOE:Environmental Monitoring/Clean	\$1,153,262	\$1,415,872	\$1,456,914	\$1,456,914	\$1,456,914
CFDA Subtotal, Fund	555	\$5,336,939	\$13,017,210	\$13,174,778	\$22,471,477	\$22,471,477
SUBTOTAL, MOF (FEDERAL FUNDS)		\$5,336,939	\$13,017,210	\$13,174,778	\$22,471,477	\$22,471,477
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$22,471,477	\$22,471,477
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$5,336,939	\$13,017,210	\$13,174,778	\$22,471,477	\$22,471,477
FULL TIME EQUIVALENT POSITIONS:						

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL:	2	Develop & Administer Programs That Promote Energy Efficiency			
OBJECTIVE:	1	Maintain \$150 Million Balance in LoanSTAR Program	Service Categories:		
STRATEGY:	3	Allocate Grants and Loans to Promote Energy Efficiency	Service: 37	Income: A.2	Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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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.

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 2 Develop & Administer Programs That Promote Energy Efficiency
 OBJECTIVE: 1 Maintain \$150 Million Balance in LoanSTAR Program Service Categories:
 STRATEGY: 3 Allocate Grants and Loans to Promote Energy Efficiency Service: 37 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$26,191,988	\$44,942,954	\$18,750,966	\$18,750,966	This difference is attributed to new federal grant programs for the State Energy Conservation Office.
			\$18,750,966	Total of Explanation of Biennial Change

3.A. Strategy Request
 89th Regular Session, Agency Submission, Version 1
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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 3 Texas Broadband Development Office
 OBJECTIVE: 1 Promote Broadband throughout the State of Texas Service Categories:
 STRATEGY: 1 Promote and Manage Broadband Programs Service: 07 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Objects of Expense:						
1001	SALARIES AND WAGES	\$446,853	\$651,594	\$539,075	\$539,075	\$539,075
1002	OTHER PERSONNEL COSTS	\$6,832	\$8,900	\$7,111	\$7,111	\$7,111
2001	PROFESSIONAL FEES AND SERVICES	\$960,314	\$1,816,711	\$1,923,314	\$1,923,314	\$1,923,314
2004	UTILITIES	\$573	\$837	\$0	\$0	\$0
2005	TRAVEL	\$7,634	\$12,403	\$30,000	\$30,000	\$30,000
2009	OTHER OPERATING EXPENSE	\$5,643	\$9,555	\$500	\$500	\$500
TOTAL, OBJECT OF EXPENSE		\$1,427,849	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
Method of Financing:						
1	General Revenue Fund	\$1,427,849	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$1,427,849	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$2,500,000	\$2,500,000
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$1,427,849	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
FULL TIME EQUIVALENT POSITIONS:		4.0	18.0	23.0	23.0	23.0

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 3 Texas Broadband Development Office
 OBJECTIVE: 1 Promote Broadband throughout the State of Texas Service Categories:
 STRATEGY: 1 Promote and Manage Broadband Programs Service: 07 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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STRATEGY DESCRIPTION AND JUSTIFICATION:

The Texas Broadband Development Office (BDO), established by the Eighty-seventh Legislature, is charged with awarding grants, low-interest loans and other financial incentives to internet service providers who expand access to broadband service in underserved areas. The BDO will also provide a variety of tools and resources to support the expansion of broadband access across Texas.

EXTERNAL/INTERNAL FACTORS IMPACTING STRATEGY:

BDO relies on feedback from entities such as cities, counties and councils of government. Input from these groups is vital for developing an effective statewide broadband plan. While some groups have already launched initiatives to serve their communities, others will need support from the broadband office to move forward.

EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$5,000,000	\$5,000,000	\$0	<u>\$0</u>	Total of Explanation of Biennial Change

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 3 Texas Broadband Development Office
OBJECTIVE: 1 Promote Broadband throughout the State of Texas Service Categories:
STRATEGY: 2 Allocate Federal Funds to Expand Broadband Services Service: 07 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Objects of Expense:						
2001	PROFESSIONAL FEES AND SERVICES	\$5,529,471	\$3,413,314	\$3,413,314	\$287,917	\$287,917
2009	OTHER OPERATING EXPENSE	\$3,111	\$0	\$0	\$0	\$0
4000	GRANTS	\$0	\$49,723,523	\$1,295,054,298	\$199,712,083	\$74,712,083
TOTAL, OBJECT OF EXPENSE		\$5,532,582	\$53,136,837	\$1,298,467,612	\$200,000,000	\$75,000,000
Method of Financing:						
5187	Broadband Development	\$2,973,311	\$18,136,837	\$836,100,000	\$0	\$0
SUBTOTAL, MOF (GENERAL REVENUE FUNDS - DEDICATED)		\$2,973,311	\$18,136,837	\$836,100,000	\$0	\$0
Method of Financing:						
325	Coronavirus Relief Fund					
	21.027.119 COV19 State Fiscal Recovery	\$2,559,271	\$35,000,000	\$462,367,612	\$200,000,000	\$75,000,000
CFDA Subtotal, Fund	325	\$2,559,271	\$35,000,000	\$462,367,612	\$200,000,000	\$75,000,000
SUBTOTAL, MOF (FEDERAL FUNDS)		\$2,559,271	\$35,000,000	\$462,367,612	\$200,000,000	\$75,000,000

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 3 Texas Broadband Development Office
OBJECTIVE: 1 Promote Broadband throughout the State of Texas Service Categories:
STRATEGY: 2 Allocate Federal Funds to Expand Broadband Services Service: 07 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$200,000,000	\$75,000,000
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$5,532,582	\$53,136,837	\$1,298,467,612	\$200,000,000	\$75,000,000

FULL TIME EQUIVALENT POSITIONS:

STRATEGY DESCRIPTION AND JUSTIFICATION:

Under the American Rescue Plan Act of 2021, the Coronavirus Capital Projects Fund (CPF) provides \$10 billion to eligible governments to carry out critical capital projects that directly enable work, education and health monitoring, including remote options, in response to the public health emergency. Texas was allocated \$500,475,163, which was appropriated to the Comptroller’s office in Senate Bill 8, Eighty-seventh Legislature, Third Called Session. The CPF funding was appropriated by the legislature to promote and expand broadband services throughout the state of Texas.

EXTERNAL/INTERNAL FACTORS IMPACTING STRATEGY:

CPF is administered by the U.S. Treasury. Eligible uses include broadband infrastructure projects and digital connectivity technology projects.

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GOAL: 3 Texas Broadband Development Office
 OBJECTIVE: 1 Promote Broadband throughout the State of Texas Service Categories:
 STRATEGY: 2 Allocate Federal Funds to Expand Broadband Services Service: 07 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
Base Spending (Est 2024 + Bud 2025)	Baseline Request (BL 2026 + BL 2027)	CHANGE	\$ Amount	Explanation(s) of Amount (must specify MOFs and FTEs)
\$1,351,604,449	\$275,000,000	\$(1,076,604,449)	\$(1,076,604,449)	The difference is due to anticipated Broadband Development federal grants classified as GRD. Requesting these funds in the 26/27 baseline request would have exceeded the agency's GR-related limit.
			\$(1,076,604,449)	Total of Explanation of Biennial Change

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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 3 Texas Broadband Development Office
OBJECTIVE: 1 Promote Broadband throughout the State of Texas Service Categories:
STRATEGY: 3 Texas Broadband Development Office State Funds Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
Objects of Expense:						
2001	PROFESSIONAL FEES AND SERVICES	\$0	\$0	\$3,000,000	\$3,000,000	\$3,000,000
2009	OTHER OPERATING EXPENSE	\$0	\$0	\$75,000,000	\$0	\$0
4000	GRANTS	\$0	\$471,300,000	\$333,200,000	\$230,400,000	\$230,400,000
TOTAL, OBJECT OF EXPENSE		\$0	\$471,300,000	\$411,200,000	\$233,400,000	\$233,400,000
Method of Financing:						
1	General Revenue Fund	\$0	\$4,500,000	\$0	\$0	\$0
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$0	\$4,500,000	\$0	\$0	\$0
Method of Financing:						
188	Broadband Pole Replemt Fnd					
	99.000.002 Placeholder: Federal Funding Unknow	\$0	\$0	\$75,000,000	\$0	\$0
CFDA Subtotal, Fund	188	\$0	\$0	\$75,000,000	\$0	\$0
SUBTOTAL, MOF (FEDERAL FUNDS)		\$0	\$0	\$75,000,000	\$0	\$0
Method of Financing:						
191	Texas Broadband Infra Fund	\$0	\$466,800,000	\$336,200,000	\$233,400,000	\$233,400,000

3.A. Strategy Request
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 3 Texas Broadband Development Office
OBJECTIVE: 1 Promote Broadband throughout the State of Texas Service Categories:
STRATEGY: 3 Texas Broadband Development Office State Funds Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
SUBTOTAL, MOF (OTHER FUNDS)		\$0	\$466,800,000	\$336,200,000	\$233,400,000	\$233,400,000
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$233,400,000	\$233,400,000
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$0	\$471,300,000	\$411,200,000	\$233,400,000	\$233,400,000

FULL TIME EQUIVALENT POSITIONS:

STRATEGY DESCRIPTION AND JUSTIFICATION:

House Bill 5, as passed by the 87th Legislature, amended the Government Code to promote broadband development throughout the state of Texas. The creation of the Texas Broadband Development Office, under the umbrella of the Comptroller, partners with local governments, industry stakeholders and citizens to expand reliable, affordable, high-speed internet across the state.

EXTERNAL/INTERNAL FACTORS IMPACTING STRATEGY:

BDO relies on feedback from entities such as cities, counties and councils of government. Input from these groups is vital for developing an effective statewide broadband plan. While some groups have already launched initiatives to serve their communities, others will need support from the broadband office to move forward.

3.A. Strategy Request
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30R Fiscal Programs - Comptroller of Public Accounts

GOAL: 3 Texas Broadband Development Office
OBJECTIVE: 1 Promote Broadband throughout the State of Texas Service Categories:
STRATEGY: 3 Texas Broadband Development Office State Funds Service: 05 Income: A.2 Age: B.3

CODE	DESCRIPTION	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
<u>Base Spending (Est 2024 + Bud 2025)</u>	<u>Baseline Request (BL 2026 + BL 2027)</u>	<u>CHANGE</u>	<u>\$ Amount</u>	<u>Explanation(s) of Amount (must specify MOFs and FTEs)</u>
\$882,500,000	\$466,800,000	\$(415,700,000)	\$(415,700,000)	FY25 contains one-time grant funding from the Broadband Infrastructure Fund.
			<u>\$(415,700,000)</u>	Total of Explanation of Biennial Change

3.A. Strategy Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

SUMMARY TOTALS:

OBJECTS OF EXPENSE:	\$775,448,874	\$1,466,240,287	\$2,680,482,779	\$1,533,227,115	\$1,070,420,411
METHODS OF FINANCE (INCLUDING RIDERS):				\$1,533,227,115	\$1,070,420,411
METHODS OF FINANCE (EXCLUDING RIDERS):	\$775,448,874	\$1,466,240,287	\$2,680,482,779	\$1,533,227,115	\$1,070,420,411
FULL TIME EQUIVALENT POSITIONS:	16.3	31.0	43.0	43.0	43.0

FOR SOCIAL SECURITY CONTRIBUTIONS AND BENEFIT REPLACEMENT PAY

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

	EXP 2023	EST 2024	BUD 2025	BL 2026	BL 2027
A. Goal: SOCIAL SECURITY CONTRIBUTIONS / BENEFIT REPLACEMENT PAY					
A.1.1. Strategy: STATE MATCH — EMPLOYER Provide an employer match for Social Security contributions. Estimated	\$1,068,276,766	\$1,102,177,402	\$1,180,133,167	\$1,212,527,695	\$1,247,400,874
A.1.2. Strategy: BENEFIT REPLACEMENT PAY Provide Benefit Replacement Pay to eligible employees. Estimated	\$3,809,725	\$3,031,572	\$2,478,651	\$2,278,651	\$2,078,651
Total, Goal A: SOCIAL SECURITY CONTRIBUTIONS/BENEFIT REPLACEMENT PAY	\$1,072,086,491	\$1,105,208,974	\$1,182,611,818	\$1,214,806,346	\$1,249,479,525
Grand Total, COMPTROLLER OF PUBLIC ACCOUNTS - SOCIAL SECURITY / BENEFIT REPLACEMENT PAY	\$1,072,086,491	\$1,105,208,974	\$1,182,611,818	\$1,214,806,346	\$1,249,479,525
Method of Financing					
General Revenue Fund, estimated	\$514,601,516	\$428,659,979	\$532,175,318	\$546,662,856	\$562,265,786
General Revenue Fund – Dedicated, estimated	\$21,441,730	\$24,160,734	\$23,652,236	\$24,296,127	\$24,989,590
Federal Funds, estimated	\$353,788,542	\$323,344,304	\$378,435,782	\$388,738,031	\$399,833,448
Other Funds					
Other Special State Funds, estimated	\$107,208,649	\$97,548,863	\$165,565,655	\$170,072,888	\$174,927,133
State Highway Fund No. 006, estimated	\$75,046,054	\$57,061,463	\$82,782,827	\$85,036,444	\$87,463,567
Subtotal, Other Funds	\$182,254,704	\$154,610,326	\$248,348,482	\$255,109,333	\$262,390,700
Total, Method of Financing	\$1,072,086,491	\$1,105,208,974	\$1,182,611,818	\$1,214,806,346	\$1,249,479,524

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.

3.B. Rider Revisions and Additions Request

Agency Code: 902	Agency Name: Fiscal Programs – Comptroller of Public Accounts	Prepared By:	Date: 8/30/24	Request Level: Base
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Current Rider Number	Page Number in 2024-25 GAA	Proposed Rider Language
2	I-27	<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 A.1.8, 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 \$406,704 for the biennium). In addition to amounts identified herein and included above, all revenue collected on or after September 1, 2023 <u>2025</u>, is hereby appropriated for the same purpose. Any unobligated balances remaining as of August 31, 2024 <u>2026</u>, are hereby appropriated for the same purpose for the fiscal year beginning September 1, 2024 <u>2026</u>.</p> <p><i>This rider provision is updated to reflect the change in fiscal years, strategy numbering and estimated amount.</i></p>
8	I-28	<p>Advanced Tax Compliance and Debt Collections. To the extent that the Comptroller contracts with persons or entities to provide information, services, or technology or expands and/or enhances the technology to aid in the advanced collections of debts, taxes, or other property due to or belonging to the State of Texas pursuant to Government Code, §403.019 or §403.0195 or Tax Code, §111.0035 or §111.0036, all sums necessary to pay contract, maintenance, and other expenses connected with the collections, including any administrative costs of the Comptroller directly associated with the collections program, are hereby appropriated to the Comptroller from collection proceeds. The balance of collection proceeds shall be transferred to the General Revenue Fund or to any dedicated or special funds or accounts to which the collection proceeds may belong. Consistent with the Comptroller's role as the chief fiscal officer and tax collector for the state, all resulting collections and associated expenses shall be accounted for through the fiscal agency operations of the Comptroller's Office in a manner which reflects both the amounts of enhanced collections as well as the amount of expenses related to the increased deposits.</p> <p><i>This rider provision is being recommended to move to agency 304 (Comptroller of Public Accounts).</i></p>
9	I-28	<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, 2023 <u>2025</u> (estimated to be \$31,280,618). Any unexpended and unobligated balances as of August 31, 2023 <u>2025</u>, out of Oil Overcharge Account No. 5005 are included in Strategy B.1.1, Energy Office, Strategy B.1.2, Oil Overcharge Settlement Funds, and Strategy D.1.1, Salary Adjustments, and are to be used by SECO for the biennium beginning September 1, 2023 <u>2025</u> (estimated to be \$1,127,641 <u>\$1,119,324</u>). In addition to amounts identified herein and included above, all unexpended and</p>

3.B. Rider Revisions and Additions Request (continued)

		<p>unobligated balances remaining as of August 31, 2023 <u>2025</u>, and all revenue generated on or after September 1, 2023 <u>2025</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 \$3,088,690 <u>\$3,459,330</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, 2023 <u>2025</u>, for the following purposes:</p>			
		<u>FY 2024</u>	<u>2026</u>	<u>FY 2025</u>	<u>2027</u>
	Schools/Local Government Program	\$308,869	<u>\$345,933</u>	\$308,869	<u>\$345,933</u>
		& UB		& UB	
	State Agencies/Higher Education Program	\$308,869	<u>\$345,933</u>	\$308,869	<u>\$345,933</u>
		& UB		& UB	
	Renewable Energy Program	\$308,869	<u>\$345,933</u>	\$308,869	<u>\$345,933</u>
		& UB		& UB	
	Transportation Energy Program	\$308,869	<u>\$345,933</u>	\$308,869	<u>\$345,933</u>
		& UB		& UB	
	Alternative Fuels Program	\$308,869	<u>\$345,933</u>	\$308,869	<u>\$345,933</u>
		& UB		& UB	
	<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 out of the Oil Overcharge Account No. 5005 shall equal or exceed \$95,000,000 at all times. All unexpended and unobligated LoanSTAR balances (estimated to be \$1,127,644 <u>\$1,119,324</u> of total balances noted above) and all revenues, except depository interest earned on LoanSTAR balances, generated by funds in the LoanSTAR Program (estimated to be \$28,194,928 <u>\$27,821,288</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 funds budgeted for the energy costs of the agency or institution.</p> <p><i>This rider provision is updated to reflect the change in fiscal years and estimated amounts.</i></p>				

3.B. Rider Revisions and Additions Request (continued)

10	I-29	<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 detailed below for the biennium beginning September 1, <u>2023</u> <u>2025</u>.</p> <p>The SECO shall allocate funds based upon the designations listed below:</p> <table style="width: 100%; margin-left: 40px;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: center; width: 20%;"><u>FY 2024</u></th> <th style="text-align: center; width: 20%;"><u>2026</u></th> <th style="text-align: center; width: 20%;"><u>FY 2025</u></th> <th style="text-align: center;"><u>2027</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;">\$1,658,684</td> <td style="text-align: right;"><u>\$1,685,698</u> & UB</td> <td style="text-align: right;">\$1,697,555</td> <td style="text-align: right;"><u>\$1,685,698</u> & UB</td> </tr> <tr> <td>Waste Isolation Pilot Plant</td> <td style="text-align: right;">\$479,707</td> <td style="text-align: right;"><u>\$570,342</u> & UB</td> <td style="text-align: right;">\$495,446</td> <td style="text-align: right;"><u>\$570,342</u> & UB</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;">\$3,861,470</td> <td style="text-align: right;"><u>\$4,026,526</u> & UB</td> <td style="text-align: right;">\$3,977,314</td> <td style="text-align: right;"><u>\$4,147,321</u> & UB</td> </tr> <tr> <td>State Energy Program - Infrastructure Investment and Jobs Act (IIJA)</td> <td style="text-align: right;">\$6,785,824</td> <td></td> <td style="text-align: right;">\$6,785,824</td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;"><u>& UB</u></td> <td></td> <td style="text-align: center;"><u>& UB</u></td> </tr> <tr> <td>Energy Efficiency and Conservation Block Grant (EECBG)</td> <td></td> <td style="text-align: right;"><u>\$2,424,305</u></td> <td></td> <td style="text-align: right;"><u>\$0</u></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;"><u>& UB</u></td> <td></td> <td style="text-align: center;"><u>& UB</u></td> </tr> <tr> <td>Home Energy Rebates IRA 50121-Early Admin funds</td> <td></td> <td style="text-align: right;"><u>\$1,000,000</u></td> <td></td> <td style="text-align: right;"><u>\$0</u></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;"><u>& UB</u></td> <td></td> <td style="text-align: center;"><u>& UB</u></td> </tr> <tr> <td>Home Electrification Rebates IRA 50122-Early Admin funds</td> <td></td> <td style="text-align: right;"><u>\$1,000,000</u></td> <td></td> <td style="text-align: right;"><u>\$0</u></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;"><u>& UB</u></td> <td></td> <td style="text-align: center;"><u>& UB</u></td> </tr> </tbody> </table> <p><i>This rider provision is updated to reflect the change in fiscal years, addition of new federally funded programs and estimated amounts.</i></p>		<u>FY 2024</u>	<u>2026</u>	<u>FY 2025</u>	<u>2027</u>	<u>Federal Funds: Pantex Programs</u>					Agreement in Principle (Remedial Clean Up Action)	\$1,658,684	<u>\$1,685,698</u> & UB	\$1,697,555	<u>\$1,685,698</u> & UB	Waste Isolation Pilot Plant	\$479,707	<u>\$570,342</u> & UB	\$495,446	<u>\$570,342</u> & UB	<u>Federal Funds: State Energy Program</u>					State Energy Program (SEP) Grant	\$3,861,470	<u>\$4,026,526</u> & UB	\$3,977,314	<u>\$4,147,321</u> & UB	State Energy Program - Infrastructure Investment and Jobs Act (IIJA)	\$6,785,824		\$6,785,824				<u>& UB</u>		<u>& UB</u>	Energy Efficiency and Conservation Block Grant (EECBG)		<u>\$2,424,305</u>		<u>\$0</u>			<u>& UB</u>		<u>& UB</u>	Home Energy Rebates IRA 50121-Early Admin funds		<u>\$1,000,000</u>		<u>\$0</u>			<u>& UB</u>		<u>& UB</u>	Home Electrification Rebates IRA 50122-Early Admin funds		<u>\$1,000,000</u>		<u>\$0</u>			<u>& UB</u>		<u>& UB</u>
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11	I-30	<p>Appropriation of Tax Refunds. As much of the respective taxes, fees, and charges, including penalties or other financial transactions administered or collected by the Comptroller as may be necessary is hereby appropriated and set aside to pay refunds, interest, and any costs and attorney fees awarded in court cases, as provided by law, subject to the following limitations and conditions:</p> <p>a. Unless another law, or section of this Act, provides a period within which a particular refund claim must be made, funds appropriated herein may not be used to pay a refund claim made under this section after four years from the latest date on which the amount collected or received by the State was due, if the amount was required to be paid on</p>																																																																						

3.B. Rider Revisions and Additions Request (continued)

		<p>or before a particular date. If the amount was not required to be paid on or before a particular date, a refund claim may not be made after four years from the date the amount was collected or received. A person who fails to make a refund claim within the period provided by law, or this provision, shall not be eligible to receive payment of a refund under this provision.</p> <p>b. Except as provided by subsection "c", as a specific limitation to the amount of refunds paid from funds appropriated in this Act during the 2024-25 <u>2026-27</u> biennium, the Comptroller shall not approve claims or issue warrants for refunds in excess of the amount of revenue estimated to be available from the tax, fee, or other revenue source during the biennium according to the Biennial Revenue Estimate of the Comptroller of Public Accounts used for certification of this Act. Any claim or portion of a claim which is in excess of the limitation established by this subsection "b" shall be presented to the next legislature for a specific appropriation in order for payment to be made. The limitation established by this subsection "b" shall not apply to any taxes or fees paid under protest.</p> <p>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.</p> <p>d. From amounts collected pursuant to Section 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 102.051, et seq., including interest, courts costs, or attorneys fees, shall be presented to the next legislature for a specific appropriation in order for payment to be made.</p> <p><i>This rider provision is updated to reflect the change in fiscal years.</i></p>
13	I-30	<p>Cash Flow Transfer. As required by Government Code, §403.092, for the state fiscal biennium beginning September 1, 2023-2025, the Comptroller of Public Accounts is appropriated from the General Revenue Fund the amount needed:</p> <p>a. to return any available cash that was transferred to the General Revenue Fund from a fund outside the state treasury; and</p> <p>b. to maintain the equity of the fund from which the transfer was made.</p> <p><i>This rider provision is updated to reflect the change in fiscal years.</i></p>
15	I-31	<p>Disabled Veteran Assistance Payments. Included in amounts appropriated above in Strategy A.1.12, Disabled Veteran Assistance Payments to Cities and Counties, is \$9,500,000 in fiscal year 2024 <u>2026</u> and \$9,500,000 in fiscal year 2025 <u>2027</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</p>

3.B. Rider Revisions and Additions Request (continued)

		<p>pursuant to Section 140.011, Local Government Code. Any unexpended and unobligated balance remaining as of August 31, 2024 <u>2026</u>, is appropriated for the same purpose for the fiscal year beginning September 1, 2024 <u>2026</u>.</p> <p><i>This rider provision is updated to reflect the change in fiscal years.</i></p>
16	I-31	<p>Appropriation of Texas Bullion Depository Receipts. The Comptroller of Public Accounts is 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, 2023 <u>2025</u>, (estimated to be \$0) are appropriated to the Comptroller of Public Accounts for the fiscal year beginning September 1, 2023 <u>2025</u>, for the same purpose. Any unexpended and unobligated balances of these funds remaining as of August 31, 2024 <u>2026</u>, (estimated to be \$0) are appropriated to the Comptroller of Public Accounts for the fiscal year beginning September 1, 2024 <u>2026</u>, for the same purpose.</p> <p><i>This rider provision is updated to reflect the change in fiscal years.</i></p>
17	I-31	<p>Habitat Protection Fund. Included in amounts appropriated above in Strategy A.1.11, Habitat Protection Fund, is \$4,750,000 in General Revenue for fiscal year 2024 <u>2026</u> for transfer to the Habitat Protection Fund outside the state treasury under Section 403.452, Government Code, to be used by the Comptroller of Public Accounts to:</p> <p>(1) 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; and</p> <p>(2) support the development or coordination of the development of a habitat conservation plan or a candidate conservation plan and pay the costs associated with implementing or monitoring the implementation of the plan.</p> <p><i>This rider provision is updated to reflect the change in fiscal years.</i></p>
19	I-31	<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 <u>A.1.8</u>, Subsequent CVC Claims, for the 2024-25 <u>2026-27</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 updated to reflect the change in fiscal years and strategy numbering.</i></p>

3.B. Rider Revisions and Additions Request (continued)

20	I-32	<p>Texas Bullion Depository. Included in amounts appropriated above to the Fiscal Programs - Comptroller of Public Accounts, in Strategy A.1.13 Texas Bullion Depository, is \$350,000 in General Revenue in fiscal year 2024 <u>2026</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, 2024 <u>2026</u>, are appropriated to the Fiscal Programs - Comptroller of Public Accounts for the fiscal year beginning September 1, 2024 <u>2026</u>, for the same purpose.</p> <p><i>This rider provision is updated to reflect the change in fiscal years.</i></p>
21	I-32	<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 2023 <u>2025</u> 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 2023 <u>2025</u> 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>(1) each municipality listed by name;</p> <p>(2) each county listed by name; and</p> <p>(3) all municipalities and counties in this state in the aggregate.</p> <p>(c) Not later than December 1, 2024 <u>2026</u>, 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 updated to reflect the change in fiscal years.</i></p>
22	I-32	<p>Opioid Abatement Account. All sums deposited to the General Revenue- Dedicated Opioid Abatement Account No. 5189 not appropriated elsewhere are to be appropriated by the Legislature for distribution by the Comptroller. Included above in Strategy A.1.14, Opioid Abatement, is \$5,000,000 out of the General Revenue-Dedicated Opioid Abatement Account No. 5189 in fiscal year 2024 <u>2026</u> to defray administrative expenses incurred by the Comptroller related to the Texas Opioid Council to the extent allowed by statute.</p> <p>The Comptroller shall allocate a portion of the money distributed from that account to the Texas Division of Emergency Management in the amount of \$500,000 for the state fiscal year ending August 31, 2024, and the amount of \$500,000 for the state fiscal year ending August 31, 2025, for the purpose of creating or operating an opioid antagonist public education campaign, to the extent permitted by general law.</p>

3.B. Rider Revisions and Additions Request (continued)

		<p>All unobligated and unexpended balances appropriated and/or allocated to the Texas Opioid Council from the 2024-25 biennium are hereby appropriated for the 2026-27 biennium for the same purpose. The appropriations herein are for ensuring the continuation of high priority programs.</p> <p>Unexpended balances remaining in this strategy as of August 31, 2024 <u>2026</u>, are appropriated for the same purposes for the fiscal year beginning September 1, 2024 <u>2026</u>.</p> <p><i>This rider provision is updated to reflect the change in fiscal years and authority to move funds between biennia.</i></p>
23	I-32	<p>Appropriation for County Law Enforcement. Pursuant to the enactment of legislation relating to providing counties with additional law enforcement resources enacted by the Eighty-eighth Legislature, Regular Session, the Comptroller of Public Accounts shall use \$330,800,000 in General Revenue in fiscal year 2024 <u>2026</u>, out of amounts appropriated above in Strategy A.1.15, Contingency for County Law Enforcement, to implement the provisions of the legislation. Any unexpended and unobligated balances of these funds remaining as of August 31, 2024 <u>2026</u>, are appropriated to Fiscal Programs - Comptroller of Public Accounts for fiscal year 2025 <u>2027</u>, for the same purpose.</p> <p><i>This rider provision is updated to reflect the change in fiscal years.</i></p>
24	I-33	<p>Appropriation for Unclaimed Property Securities. Included in amounts appropriated above in Strategy A.1.6, Unclaimed Property, is \$2,900,000 from General Revenue for fiscal year 2025 <u>2027</u> to implement the transfer of unclaimed property securities custody, liquidation and related services from the Texas Treasury Safekeeping Trust Company to the Unclaimed Property Division in the Comptroller's Office to assist in the function of the unclaimed property program.</p> <p><i>This rider provision is not applicable to the 2026-27 biennium.</i></p>
25	I-33	<p>Contingency for Behavioral Health Funds. Notwithstanding appropriation authority granted above, the Comptroller of Public Accounts shall not allow the expenditure of General Revenue Related behavioral health funds for the Fiscal Programs - Comptroller of Public Accounts, in Strategy A.1.14, Opioid Abatement, in fiscal year 2024 or fiscal year 2025, as identified in Art. IX, Sec. 10.04, Statewide Behavioral Health Strategic Plan and Coordinated Expenditures, if the Legislative Budget Board provides notification to the Comptroller of Public Accounts that the agency's planned expenditure of those funds in fiscal year 2024 or fiscal year 2025 does not satisfy the requirements of Art. IX, Sec. 10.04, Statewide Behavioral Health Strategic Plan and Coordinated Expenditures.</p> <p><i>This rider provision is not applicable to the 2026-27 biennium.</i></p>
XX	X-YY	<p>Unexpended Balances Carried Forward Between Biennia. All unobligated and unexpended balances appropriated and/or allocated to the Texas Broadband Development Office from the 2024-25 biennium are hereby appropriated for the 2026-27 biennium for the same purpose. The appropriations herein are for ensuring the continuation of high priority programs.</p> <p><i>This rider provision is requested to provide authority to move Broadband Development grant-related funding between biennia.</i></p>

**3.B. Rider Revisions and Additions Request
(continued)**

YY	X-YY	<p><u>Unexpended Balances Between Fiscal Years Within the Biennium.</u> Any unexpended balances as of August 31, 2026, in the appropriations made to the Texas Broadband Development Office are hereby appropriated for the same purpose for the fiscal year beginning September 1, 2026.</p> <p><i>This rider provision is requested to provide authority to move Broadband Development grant-related funding between fiscal years within the biennium.</i></p>

4.A. Exceptional Item Request Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **30R**

Agency name: **Fiscal Programs - Comptroller of Public Accounts**

CODE	DESCRIPTION	Excp 2026	Excp 2027
	Item Name: Broadband Development Grants		
	Item Priority: 1		
	IT Component: No		
	Anticipated Out-year Costs: No		
	Involve Contracts > \$50,000: No		
	Includes Funding for the Following Strategy or Strategies: 03-01-02 Allocate Federal Funds to Expand Broadband Services		
OBJECTS OF EXPENSE:			
2001	PROFESSIONAL FEES AND SERVICES	3,125,397	3,125,397
4000	GRANTS	832,974,603	832,974,603
TOTAL, OBJECT OF EXPENSE		\$836,100,000	\$836,100,000
METHOD OF FINANCING:			
5187	Broadband Development	836,100,000	836,100,000
TOTAL, METHOD OF FINANCING		\$836,100,000	\$836,100,000

DESCRIPTION / JUSTIFICATION:

This request is for Broadband Development federal grants that, upon receipt, are deposited into a GR-Dedicated Account. As a result, we are required to request these federal grants through the exceptional item request process since the total amount is above the agency's GR-Related limit.

EXTERNAL/INTERNAL FACTORS:

The federal government is making additional funding available to states to support broadband and infrastructure projects.

PCLS TRACKING KEY:

4.A. Exceptional Item Request Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **30R**

Agency name: **Fiscal Programs - Comptroller of Public Accounts**

CODE	DESCRIPTION	Excp 2026	Excp 2027
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Item Name:	Mixed Beverage Tax
Item Priority:	2
IT Component:	No
Anticipated Out-year Costs:	No
Involve Contracts > \$50,000:	No
Includes Funding for the Following Strategy or Strategies:	01-01-02 Reimburse mix bev tax per Tax Code 183.051. Estimated.

OBJECTS OF EXPENSE:

4000	GRANTS	38,146,781	57,717,780
TOTAL, OBJECT OF EXPENSE		38,146,781	57,717,780

METHOD OF FINANCING:

1	General Revenue Fund	38,146,781	57,717,780
TOTAL, METHOD OF FINANCING		38,146,781	57,717,780

DESCRIPTION / JUSTIFICATION:

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

EXTERNAL/INTERNAL FACTORS:

Expenditures in this strategy are driven by collected receipts within the counties or incorporated municipalities. The request for the 2026-27 biennium is based on estimates provided by the Comptroller's Revenue Estimating area.

PCLS TRACKING KEY:

4.A. Exceptional Item Request Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **30R**

Agency name: **Fiscal Programs - Comptroller of Public Accounts**

CODE	DESCRIPTION	Excp 2026	Excp 2027
	Item Name: Disabled Veterans Assistance Payments		
	Item Priority: 3		
	IT Component: No		
	Anticipated Out-year Costs: No		
	Involve Contracts > \$50,000: No		
	Includes Funding for the Following Strategy or Strategies: 01-01-12 Disabled Veteran Assistance Payments to Cities and Counties		
 OBJECTS OF EXPENSE:			
4000	GRANTS	25,188,501	25,188,501
TOTAL, OBJECT OF EXPENSE		\$25,188,501	\$25,188,501
 METHOD OF FINANCING:			
1	General Revenue Fund	25,188,501	25,188,501
TOTAL, METHOD OF FINANCING		\$25,188,501	\$25,188,501

DESCRIPTION / JUSTIFICATION:

The agency administers the Local Government Relief for Disabled Veterans Exemptions program that distributes payments to local governments who provide ad valorem tax relief to disabled veterans. The number of qualifying local governments has increased, and this request is to provide the additional pro rata share to all qualifying entities.

EXTERNAL/INTERNAL FACTORS:

To address the increased number of qualifying local governments requesting funds from the Local Government Relief for Disabled Veterans Exemptions program.

PCLS TRACKING KEY:

4.A. Exceptional Item Request Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **30R**

Agency name: **Fiscal Programs - Comptroller of Public Accounts**

CODE	DESCRIPTION	Excp 2026	Excp 2027
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Item Name: Full-time Equivalents (FTEs)
Item Priority: 4
IT Component: No
Anticipated Out-year Costs: No
Involve Contracts > \$50,000: No
Includes Funding for the Following Strategy or Strategies: 02-01-01 Promote and Manage Energy Programs

OBJECTS OF EXPENSE:

1001 SALARIES AND WAGES

	0	0
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TOTAL, OBJECT OF EXPENSE

	\$0	\$0
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METHOD OF FINANCING:

1 General Revenue Fund

	0	0
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TOTAL, METHOD OF FINANCING

	\$0	\$0
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FULL-TIME EQUIVALENT POSITIONS (FTE):

	18.00	18.00
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DESCRIPTION / JUSTIFICATION:

Additional FTEs requested due to new federal fund grants.

EXTERNAL/INTERNAL FACTORS:

Full-time Equivalents

PCLS TRACKING KEY:

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **30R** Agency name: **Fiscal Programs - Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name:		Broadband Development Grants	
Allocation to Strategy:		3-1-2	Allocate Federal Funds to Expand Broadband Services
OBJECTS OF EXPENSE:			
2001	PROFESSIONAL FEES AND SERVICES	3,125,397	3,125,397
4000	GRANTS	832,974,603	832,974,603
TOTAL, OBJECT OF EXPENSE		\$836,100,000	\$836,100,000
METHOD OF FINANCING:			
5187	Broadband Development	836,100,000	836,100,000
TOTAL, METHOD OF FINANCING		\$836,100,000	\$836,100,000
FULL-TIME EQUIVALENT POSITIONS (FTE):		0.0	0.0

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **30R** Agency name: **Fiscal Programs - Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name: Mixed Beverage Tax			
Allocation to Strategy: 1-1-2 Reimburse mix bev tax per Tax Code 183.051. Estimated.			
OBJECTS OF EXPENSE:			
	4000 GRANTS	38,146,781	57,717,780
TOTAL, OBJECT OF EXPENSE		\$38,146,781	\$57,717,780
METHOD OF FINANCING:			
	1 General Revenue Fund	38,146,781	57,717,780
TOTAL, METHOD OF FINANCING		\$38,146,781	\$57,717,780
FULL-TIME EQUIVALENT POSITIONS (FTE):		0.0	0.0

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **30R** Agency name: **Fiscal Programs - Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name: Disabled Veterans Assistance Payments			
Allocation to Strategy: 1-1-12 Disabled Veteran Assistance Payments to Cities and Counties			
OBJECTS OF EXPENSE:			
	4000 GRANTS	25,188,501	25,188,501
TOTAL, OBJECT OF EXPENSE		25,188,501	25,188,501
METHOD OF FINANCING:			
	1 General Revenue Fund	25,188,501	25,188,501
TOTAL, METHOD OF FINANCING		25,188,501	25,188,501
FULL-TIME EQUIVALENT POSITIONS (FTE):		0.0	0.0

4.B. Exceptional Items Strategy Allocation Schedule
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **30R**

Agency name: **Fiscal Programs - Comptroller of Public Accounts**

Code	Description	Excp 2026	Excp 2027
Item Name:	Full-time Equivalents (FTEs)		
Allocation to Strategy:	2-1-1 Promote and Manage Energy Programs		
OBJECTS OF EXPENSE:			
1001 SALARIES AND WAGES		0	0
TOTAL, OBJECT OF EXPENSE		\$0	\$0
METHOD OF FINANCING:			
1 General Revenue Fund		0	0
TOTAL, METHOD OF FINANCING		\$0	\$0
FULL-TIME EQUIVALENT POSITIONS (FTE):		18.0	18.0

4.C. Exceptional Items Strategy Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency Code: **30R** Agency name: **Fiscal Programs - Comptroller of Public Accounts**

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs

OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs

Service Categories:

STRATEGY: 2 Reimburse mix bev tax per Tax Code 183.051. Estimated.

Service: 07 Income: A.2 Age: B.3

CODE DESCRIPTION	Exp 2026	Exp 2027
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OBJECTS OF EXPENSE:

4000 GRANTS	38,146,781	57,717,780
Total, Objects of Expense	\$38,146,781	\$57,717,780

METHOD OF FINANCING:

1 General Revenue Fund	38,146,781	57,717,780
Total, Method of Finance	\$38,146,781	\$57,717,780

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

Mixed Beverage Tax

4.C. Exceptional Items Strategy Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency Code: **30R** Agency name: **Fiscal Programs - Comptroller of Public Accounts**

GOAL: 1 Comptroller of Public Accounts - Fiscal Programs

OBJECTIVE: 1 Comptroller of Public Accounts - Fiscal Programs

Service Categories:

STRATEGY: 12 Disabled Veteran Assistance Payments to Cities and Counties

Service: 07 Income: A.1 Age: B.3

CODE DESCRIPTION	Exp 2026	Exp 2027
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OBJECTS OF EXPENSE:

4000 GRANTS	25,188,501	25,188,501
Total, Objects of Expense	\$25,188,501	\$25,188,501

METHOD OF FINANCING:

1 General Revenue Fund	25,188,501	25,188,501
Total, Method of Finance	\$25,188,501	\$25,188,501

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

Disabled Veterans Assistance Payments

4.C. Exceptional Items Strategy Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency Code: **30R** Agency name: **Fiscal Programs - Comptroller of Public Accounts**

GOAL: 2 Develop & Administer Programs That Promote Energy Efficiency

OBJECTIVE: 1 Maintain \$150 Million Balance in LoanSTAR Program

Service Categories:

STRATEGY: 1 Promote and Manage Energy Programs

Service: 37 Income: A.2 Age: B.3

CODE DESCRIPTION	Exp 2026	Exp 2027
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FULL-TIME EQUIVALENT POSITIONS (FTE):	18.0	18.0
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EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

Full-time Equivalents (FTEs)

4.C. Exceptional Items Strategy Request
 89th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency Code: **30R** Agency name: **Fiscal Programs - Comptroller of Public Accounts**

GOAL: 3 Texas Broadband Development Office

OBJECTIVE: 1 Promote Broadband throughout the State of Texas

Service Categories:

STRATEGY: 2 Allocate Federal Funds to Expand Broadband Services

Service: 07 Income: A.2 Age: B.3

CODE DESCRIPTION	Exp 2026	Exp 2027
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OBJECTS OF EXPENSE:

2001 PROFESSIONAL FEES AND SERVICES	3,125,397	3,125,397
4000 GRANTS	832,974,603	832,974,603
Total, Objects of Expense	\$836,100,000	\$836,100,000

METHOD OF FINANCING:

5187 Broadband Development	836,100,000	836,100,000
Total, Method of Finance	\$836,100,000	\$836,100,000

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

Broadband Development Grants

Full-time Equivalents (FTEs)

6.C. Federal Funds Supporting Schedule
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

		30R Fiscal Programs - Comptroller of Public Accounts				
CFDA/ALN NUMBER/ STRATEGY		Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
00.000.001	Comptroller Misc Claims Fed Fnd Pym					
1 - 1 - 1	MISCELLANEOUS CLAIMS	18,461	395	0	0	0
	TOTAL, ALL STRATEGIES	\$18,461	\$395	\$0	\$0	\$0
	ADDL FED FNDS FOR EMPL BENEFITS	0	0	0	0	0
	TOTAL, FEDERAL FUNDS	\$18,461	\$395	\$0	\$0	\$0
	ADDL GR FOR EMPL BENEFITS	\$0	\$0	\$0	\$0	\$0
21.027.119	COV19 State Fiscal Recovery					
3 - 1 - 2	TEXAS BDO FEDERAL FUNDS	2,559,271	35,000,000	462,367,612	200,000,000	75,000,000
	TOTAL, ALL STRATEGIES	\$2,559,271	\$35,000,000	\$462,367,612	\$200,000,000	\$75,000,000
	ADDL FED FNDS FOR EMPL BENEFITS	0	0	0	0	0
	TOTAL, FEDERAL FUNDS	\$2,559,271	\$35,000,000	\$462,367,612	\$200,000,000	\$75,000,000
	ADDL GR FOR EMPL BENEFITS	\$0	\$0	\$0	\$0	\$0
81.041.000	State Energy Conservation					
2 - 1 - 1	ENERGY OFFICE	290,934	502,007	517,067	517,067	517,067
2 - 1 - 3	FEDERAL FUNDS	3,090,722	3,359,463	3,460,247	10,332,641	10,332,641
	TOTAL, ALL STRATEGIES	\$3,381,656	\$3,861,470	\$3,977,314	\$10,849,708	\$10,849,708
	ADDL FED FNDS FOR EMPL BENEFITS	0	0	0	0	0
	TOTAL, FEDERAL FUNDS	\$3,381,656	\$3,861,470	\$3,977,314	\$10,849,708	\$10,849,708
	ADDL GR FOR EMPL BENEFITS	\$0	\$0	\$0	\$0	\$0
81.041.002	State Energy Program- Revolving					
2 - 1 - 3	FEDERAL FUNDS	708,952	7,830,972	7,830,972	7,830,972	7,830,972
	TOTAL, ALL STRATEGIES	\$708,952	\$7,830,972	\$7,830,972	\$7,830,972	\$7,830,972
	ADDL FED FNDS FOR EMPL BENEFITS	0	0	0	0	0
	TOTAL, FEDERAL FUNDS	\$708,952	\$7,830,972	\$7,830,972	\$7,830,972	\$7,830,972
	ADDL GR FOR EMPL BENEFITS	\$0	\$0	\$0	\$0	\$0
81.106.000	Transport of Transuranic					

6.C. Federal Funds Supporting Schedule
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

		30R Fiscal Programs - Comptroller of Public Accounts				
CFDA/ALN NUMBER/ STRATEGY	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027	
2 - 1 - 1 ENERGY OFFICE	40,554	68,804	68,801	68,801	68,801	
2 - 1 - 3 FEDERAL FUNDS	384,003	410,903	426,645	426,645	426,645	
TOTAL, ALL STRATEGIES	\$424,557	\$479,707	\$495,446	\$495,446	\$495,446	
ADDL FED FNDS FOR EMPL BENEFITS	0	0	0	0	0	
TOTAL, FEDERAL FUNDS	\$424,557	\$479,707	\$495,446	\$495,446	\$495,446	
ADDL GR FOR EMPL BENEFITS	\$0	\$0	\$0	\$0	\$0	
81.128.000 Energy Effici & Conserva - Stimulus						
2 - 1 - 3 FEDERAL FUNDS	0	0	0	2,424,305	2,424,305	
TOTAL, ALL STRATEGIES	\$0	\$0	\$0	\$2,424,305	\$2,424,305	
ADDL FED FNDS FOR EMPL BENEFITS	0	0	0	0	0	
TOTAL, FEDERAL FUNDS	\$0	\$0	\$0	\$2,424,305	\$2,424,305	
ADDL GR FOR EMPL BENEFITS	\$0	\$0	\$0	\$0	\$0	
81.214.000 DOE:Environmental Monitoring/Clean						
2 - 1 - 1 ENERGY OFFICE	151,645	242,809	240,641	240,641	240,641	
2 - 1 - 3 FEDERAL FUNDS	1,153,262	1,415,872	1,456,914	1,456,914	1,456,914	
TOTAL, ALL STRATEGIES	\$1,304,907	\$1,658,681	\$1,697,555	\$1,697,555	\$1,697,555	
ADDL FED FNDS FOR EMPL BENEFITS	0	0	0	0	0	
TOTAL, FEDERAL FUNDS	\$1,304,907	\$1,658,681	\$1,697,555	\$1,697,555	\$1,697,555	
ADDL GR FOR EMPL BENEFITS	\$0	\$0	\$0	\$0	\$0	
99.000.002 Placeholder: Federal Funding Unknow						
3 - 1 - 3 TEXAS BDO STATE FUNDS	0	0	75,000,000	0	0	
TOTAL, ALL STRATEGIES	\$0	\$0	\$75,000,000	\$0	\$0	
ADDL FED FNDS FOR EMPL BENEFITS	0	0	0	0	0	
TOTAL, FEDERAL FUNDS	\$0	\$0	\$75,000,000	\$0	\$0	
ADDL GR FOR EMPL BENEFITS	\$0	\$0	\$0	\$0	\$0	

6.C. Federal Funds Supporting Schedule
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

CFDA/ALN NUMBER/ STRATEGY		30R Fiscal Programs - Comptroller of Public Accounts				
		Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
<u>SUMMARY LISTING OF FEDERAL PROGRAM AMOUNTS</u>						
00.000.001	Comptroller Misc Claims Fed Fnd Pym	18,461	395	0	0	0
21.027.119	COV19 State Fiscal Recovery	2,559,271	35,000,000	462,367,612	200,000,000	75,000,000
81.041.000	State Energy Conservation	3,381,656	3,861,470	3,977,314	10,849,708	10,849,708
81.041.002	State Energy Program- Revolving	708,952	7,830,972	7,830,972	7,830,972	7,830,972
81.106.000	Transport of Transuranic	424,557	479,707	495,446	495,446	495,446
81.128.000	Energy Effici & Conserva - Stimulus	0	0	0	2,424,305	2,424,305
81.214.000	DOE:Environmental Monitoring/Clean	1,304,907	1,658,681	1,697,555	1,697,555	1,697,555
99.000.002	Placeholder: Federal Funding Unknow	0	0	75,000,000	0	0
TOTAL, ALL STRATEGIES		\$8,397,804	\$48,831,225	\$551,368,899	\$223,297,986	\$98,297,986
TOTAL, ADDL FED FUNDS FOR EMPL BENEFITS		0	0	0	0	0
TOTAL, FEDERAL FUNDS		<u>\$8,397,804</u>	<u>\$48,831,225</u>	<u>\$551,368,899</u>	<u>\$223,297,986</u>	<u>\$98,297,986</u>
TOTAL, ADDL GR FOR EMPL BENEFITS		\$0	\$0	\$0	\$0	\$0

SUMMARY OF SPECIAL CONCERNS/ISSUES

6.C. Federal Funds Supporting Schedule
89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

CFDA/ALN NUMBER/ STRATEGY	30R Fiscal Programs - Comptroller of Public Accounts	Exp 2023	Est 2024	Bud 2025	BL 2026	BL 2027
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Assumptions and Methodology:

The Comptroller's office receives various federal grants for the State Energy Conservation Office (SECO) and the Texas Broadband Development Office (TBDO). SECO federal funding is used 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. TBDO funding is used to expand reliable, affordable, high-speed internet across the state.

Potential Loss:

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.

6.D. Federal Funds Tracking Schedule

89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **30R**

Agency name: **Fiscal Programs - Comptroller of Public Accounts**

Federal FY	Award Amount	Expended SFY 2021	Expended SFY 2022	Expended SFY 2023	Estimated SFY 2024	Budgeted SFY 2025	Requested SFY 2026	Requested SFY 2027	Total	Difference from Award
<u>CFDA/ALN 00.000.001 Comptroller Misc Claims Fed Fnd Pym</u>										
2023	\$18,461	\$0	\$0	\$18,461	\$0	\$0	\$0	\$0	\$18,461	\$0
2024	\$395	\$0	\$0	\$0	\$395	\$0	\$0	\$0	\$395	\$0
Total	\$18,856	\$0	\$0	\$18,461	\$395	\$0	\$0	\$0	\$18,856	\$0
Empl. Benefit Payment										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

6.D. Federal Funds Tracking Schedule

89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **30R**

Agency name: **Fiscal Programs - Comptroller of Public Accounts**

Federal FY	Award Amount	Expended SFY 2021	Expended SFY 2022	Expended SFY 2023	Estimated SFY 2024	Budgeted SFY 2025	Requested SFY 2026	Requested SFY 2027	Total	Difference from Award
<u>CFDA/ALN 21.027.119</u> COV19 State Fiscal Recovery										
2023	\$2,559,271	\$0	\$0	\$2,559,271	\$0	\$0	\$0	\$0	\$2,559,271	\$0
2024	\$35,000,000	\$0	\$0	\$0	\$35,000,000	\$0	\$0	\$0	\$35,000,000	\$0
2025	\$462,367,612	\$0	\$0	\$0	\$0	\$462,367,612	\$0	\$0	\$462,367,612	\$0
2026	\$200,000,000	\$0	\$0	\$0	\$0	\$0	\$200,000,000	\$0	\$200,000,000	\$0
2027	\$75,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$75,000,000	\$75,000,000	\$0
Total	\$774,926,883	\$0	\$0	\$2,559,271	\$35,000,000	\$462,367,612	\$200,000,000	\$75,000,000	\$774,926,883	\$0

Empl. Benefit Payment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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TRACKING NOTES

Under the American Rescue Plan Act of 2021, the Coronavirus Capital Projects Fund (CPF) provides \$10 billion to eligible governments to carry out critical capital projects that directly enable work, education and health monitoring, including remote options, in response to the public health emergency. Texas was allocated \$500,475,163, which was appropriated to the Comptroller’s office in Senate Bill 8, Eighty-seventh Legislature, Third Called Session.

CPF is administered by the U.S. Treasury. Eligible uses include broadband infrastructure projects and digital connectivity technology projects. The CPF funding was appropriated by the legislature to promote and expand broadband services throughout the state of Texas.

6.D. Federal Funds Tracking Schedule

89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **30R**

Agency name: **Fiscal Programs - Comptroller of Public Accounts**

Federal FY	Award Amount	Expended SFY 2021	Expended SFY 2022	Expended SFY 2023	Estimated SFY 2024	Budgeted SFY 2025	Requested SFY 2026	Requested SFY 2027	Total	Difference from Award
<u>CFDA/ALN 81.041.000 State Energy Conservation</u>										
2023	\$3,381,656	\$0	\$0	\$3,381,656	\$0	\$0	\$0	\$0	\$3,381,656	\$0
2024	\$3,861,470	\$0	\$0	\$0	\$3,861,470	\$0	\$0	\$0	\$3,861,470	\$0
2025	\$3,977,314	\$0	\$0	\$0	\$0	\$3,977,314	\$0	\$0	\$3,977,314	\$0
2026	\$10,849,708	\$0	\$0	\$0	\$0	\$0	\$10,849,708	\$0	\$10,849,708	\$0
2027	\$10,849,708	\$0	\$0	\$0	\$0	\$0	\$0	\$10,849,708	\$10,849,708	\$0
Total	\$32,919,856	\$0	\$0	\$3,381,656	\$3,861,470	\$3,977,314	\$10,849,708	\$10,849,708	\$32,919,856	\$0
Empl. Benefit Payment										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

6.D. Federal Funds Tracking Schedule

89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **30R**

Agency name: **Fiscal Programs - Comptroller of Public Accounts**

Federal FY	Award Amount	Expended SFY 2021	Expended SFY 2022	Expended SFY 2023	Estimated SFY 2024	Budgeted SFY 2025	Requested SFY 2026	Requested SFY 2027	Total	Difference from Award
<u>CFDA/ALN 81.041.002 State Energy Program- Revolving</u>										
2023	\$708,952	\$0	\$0	\$708,952	\$0	\$0	\$0	\$0	\$708,952	\$0
2024	\$7,830,972	\$0	\$0	\$0	\$7,830,972	\$0	\$0	\$0	\$7,830,972	\$0
2025	\$7,830,972	\$0	\$0	\$0	\$0	\$7,830,972	\$0	\$0	\$7,830,972	\$0
2026	\$7,830,972	\$0	\$0	\$0	\$0	\$0	\$7,830,972	\$0	\$7,830,972	\$0
2027	\$7,830,972	\$0	\$0	\$0	\$0	\$0	\$0	\$7,830,972	\$7,830,972	\$0
Total	\$32,032,840	\$0	\$0	\$708,952	\$7,830,972	\$7,830,972	\$7,830,972	\$7,830,972	\$32,032,840	\$0
Empl. Benefit Payment										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

6.D. Federal Funds Tracking Schedule

89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **30R**

Agency name: **Fiscal Programs - Comptroller of Public Accounts**

Federal FY	Award Amount	Expended SFY 2021	Expended SFY 2022	Expended SFY 2023	Estimated SFY 2024	Budgeted SFY 2025	Requested SFY 2026	Requested SFY 2027	Total	Difference from Award
<u>CFDA/ALN 81.106.000</u> Transport of Transuranic										
2023	\$424,557	\$0	\$0	\$424,557	\$0	\$0	\$0	\$0	\$424,557	\$0
2024	\$479,707	\$0	\$0	\$0	\$479,707	\$0	\$0	\$0	\$479,707	\$0
2025	\$495,446	\$0	\$0	\$0	\$0	\$495,446	\$0	\$0	\$495,446	\$0
2026	\$495,446	\$0	\$0	\$0	\$0	\$0	\$495,446	\$0	\$495,446	\$0
2027	\$495,446	\$0	\$0	\$0	\$0	\$0	\$0	\$495,446	\$495,446	\$0
Total	\$2,390,602	\$0	\$0	\$424,557	\$479,707	\$495,446	\$495,446	\$495,446	\$2,390,602	\$0
Empl. Benefit Payment										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

6.D. Federal Funds Tracking Schedule

89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **30R**

Agency name: **Fiscal Programs - Comptroller of Public Accounts**

Federal FY	Award Amount	Expended SFY 2021	Expended SFY 2022	Expended SFY 2023	Estimated SFY 2024	Budgeted SFY 2025	Requested SFY 2026	Requested SFY 2027	Total	Difference from Award
<u>CFDA/ALN 81.128.000</u> Energy Effici & Conserva - Stimulus										
2026	\$2,424,305	\$0	\$0	\$0	\$0	\$0	\$2,424,305	\$0	\$2,424,305	\$0
2027	\$2,424,305	\$0	\$0	\$0	\$0	\$0	\$0	\$2,424,305	\$2,424,305	\$0
Total	\$4,848,610	\$0	\$0	\$0	\$0	\$0	\$2,424,305	\$2,424,305	\$4,848,610	\$0
Empl. Benefit Payment										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

6.D. Federal Funds Tracking Schedule

89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **30R**

Agency name: **Fiscal Programs - Comptroller of Public Accounts**

Federal FY	Award Amount	Expended SFY 2021	Expended SFY 2022	Expended SFY 2023	Estimated SFY 2024	Budgeted SFY 2025	Requested SFY 2026	Requested SFY 2027	Total	Difference from Award
<u>CFDA/ALN 81,214.000 DOE:Environmental Monitoring/Clean</u>										
2023	\$1,304,907	\$0	\$0	\$1,304,907	\$0	\$0	\$0	\$0	\$1,304,907	\$0
2024	\$1,658,681	\$0	\$0	\$0	\$1,658,681	\$0	\$0	\$0	\$1,658,681	\$0
2025	\$1,697,555	\$0	\$0	\$0	\$0	\$1,697,555	\$0	\$0	\$1,697,555	\$0
2026	\$1,697,555	\$0	\$0	\$0	\$0	\$0	\$1,697,555	\$0	\$1,697,555	\$0
2027	\$1,697,555	\$0	\$0	\$0	\$0	\$0	\$0	\$1,697,555	\$1,697,555	\$0
Total	\$8,056,253	\$0	\$0	\$1,304,907	\$1,658,681	\$1,697,555	\$1,697,555	\$1,697,555	\$8,056,253	\$0
Empl. Benefit Payment										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

6.D. Federal Funds Tracking Schedule

89th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **30R**

Agency name: **Fiscal Programs - Comptroller of Public Accounts**

Federal FY	Award Amount	Expended SFY 2021	Expended SFY 2022	Expended SFY 2023	Estimated SFY 2024	Budgeted SFY 2025	Requested SFY 2026	Requested SFY 2027	Total	Difference from Award
<u>CFDA/ALN 99.000.002 Placeholder: Federal Funding Unknow</u>										
2025	\$75,000,000	\$0	\$0	\$0	\$0	\$75,000,000	\$0	\$0	\$75,000,000	\$0
Total	\$75,000,000	\$0	\$0	\$0	\$0	\$75,000,000	\$0	\$0	\$75,000,000	\$0
<hr/>										
Empl. Benefit Payment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

Agency Code: 902 Agency Name: Comptroller of Public Accounts

Estimated Grand Total of Agency Funds Outside the 2026-2027 General Appropriations Act Bill Pattern:

\$ 3,559,074,678

0892 / 0842 / 907 - Texas Tomorrow Constitutional Trust Fund(s)

Estimated Beginning Balance in Fiscal Year 2024	\$ 2,483,361,364
Estimated Revenues - Fiscal 2024	550,191,289
Estimated Revenues - Fiscal 2025	578,644,053
Fiscal 2024-25 Biennial Total	\$ 3,612,196,705
 Estimated Beginning Balance in Fiscal Year 2026	 \$ 2,324,847,056
Estimated Revenues - Fiscal 2026	603,277,911
Estimated Revenues - Fiscal 2027	630,949,711
Fiscal 2026-27 Biennial Total	\$ 3,559,074,678

Estimated Expenditures for the 2026-27 Biennium: \$1,271,072,620

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 participants' savings trust accounts. Tex. Educ. Code Ann. §54.707(a) provides that individuals may open a savings trust account to save money for the payment of the qualified higher education expenses of a beneficiary. Tex. Educ. Code Ann. §54.764 establishes the Texas Tomorrow Fund II prepaid tuition unit undergraduate education program fund as a trust fund outside of the state treasury for deposits and earnings under prepaid tuition contracts. Tex. Educ. Code Ann. §54.767 provides that the fund's assets may only be used to pay the costs of program administration and operations, make payments to general academic teaching institutions, two-year institutions of higher education, private or independent institutions of higher education, career schools, and accredited out-of-state institutions of higher education on behalf of beneficiaries and make refunds under prepaid tuition contracts.

Legal Citation:

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

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

Agency Code: 902 Agency Name: Comptroller of Public Accounts

METHOD OF CALCULATION AND REVENUE ASSUMPTIONS:

1. Texas Guaranteed Tuition Plan (TGTP) activity (contributions/distributions & expenses) is based on the actuary's annual report for the period ended 8/31/2023.
2. TGTP estimated investment return for FY 2024 through FY 2027 is based on actuarial assumptions for rates of return adopted by the Board.
3. College Savings plan activities, contributions and distributions, are projected to grow at the rate of 5% and 8% per year, respectively.
4. College Savings plan investments are assumed to return 6.0% per year.
5. Texas Tuition Promise Fund plan activity (contributions/distributions & expenses) is based on the actuary's annual report for the period ended 8/31/2023.
6. Texas Tuition Promise Fund net investment returns are based on actuarial assumptions adopted by the Board of 7.0% per year less investment expenses of 1.0% per year.
7. Texas ABLE Program investments are assumed to return 8.0 percent per year.
8. Texas ABLE Program activities, contributions and distributions, are projected to grow at the rate of 5% and 8% per year, respectively.

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