



Glenn Hegar Texas Comptroller of Public Accounts

Legislative Appropriations Request

FISCAL YEARS 2024 - 2025

September 1, 2023 - August 31, 2025

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 2024 - 2025
September 1, 2023 - August 31, 2025

A handwritten signature in black ink, appearing to read "Jack Mason".

Manager, Budget & Internal Accounting

A handwritten signature in black ink, appearing to read "Lisa Craven".

Chief Deputy Comptroller (Chief Clerk)

A handwritten signature in black ink, appearing to read "Glenn Hegar".

Glenn Hegar, Texas Comptroller of Public Accounts

This page is intentionally blank.

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

ADMINISTRATOR'S STATEMENT-----	1
ORGANIZATIONAL CHART -----	2
OVERVIEW OF AGENCY FUNCTIONS -----	3
SUMMARY OF BUDGET	
A. Budget Overview-----	7
B. Summary of Base Request by Strategy -----	8
C. Summary of Base Request by Method of Finance-----	10
D. Summary of Base Request by Object of Expense-----	14
E. Summary of Base Request Objective Outcomes-----	15
F. Summary of Total Request by Strategy-----	17
G. Summary of Total Request Objective Outcomes -----	19
STRATEGY REQUEST	
A. 01-01-01 Ongoing Audit Activities-----	21
B. 01-02-01 Tax Laws Compliance-----	23
C. 01-03-01 Taxpayer Information-----	25
D. 01-04-01 Tax Hearings -----	27
E. 02-01-01 Accounting/Reporting -----	29
F. 02-01-02 CAPPS-----	31
G. 02-02-01 Property Tax Program-----	33
H. 02-03-01 Treasury Operations-----	35
I. 02-04-01 Procurement and Support Services-----	37
J. 03-01-01 Revenue and Tax Processing-----	40
RIDER APPROPRIATIONS AND UNEXPENDED BALANCES REQUEST -----	43
RIDER REVISIONS AND ADDITIONS REQUEST -----	44
CAPITAL BUDGET	
A. Capital Budget Project Schedule-----	46
B. Capital Budget Project Information-----	56
C. Capital Budget Allocation to Strategies -----	58
D. Capital Budget Project Schedule: Object of Expense and Method of Financing by Strategy -----	62
SUPPORTING SCHEDULE	
A. Historically Underutilized Business Supporting Schedule -----	78
INDIRECT ADMINISTRATIVE AND SUPPORT COSTS -----	80

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

SUMMARY OF REQUEST

A. Budget Overview-----	93
B. Summary of Base Request by Strategy -----	95
C. Summary of Base Request by Method of Finance-----	98
D. Summary of Base Request by Object of Expense-----	108
E. Summary of Base Request Objective Outcomes -----	109
F. Summary of Exceptional Items Request -----	110
G. Summary of Total Request by Strategy -----	111
H. Summary of Total Request Objective Outcomes -----	114

STRATEGY REQUEST

A. 01-01-01 Miscellaneous Claims -----	115
B. 01-01-02 Reimbursement - Beverage Tax-----	117
C. 01-01-03 Judgments and Settlements -----	118
D. 01-01-04 County Taxes - University Lands -----	119
E. 01-01-05 Lateral Road Fund Districts -----	120
F. 01-01-06 Unclaimed Property -----	121
G. 01-01-07 Law Enforcement Education Funds -----	122
H. 01-01-08 Advanced Tax Compliance -----	123
I. 01-01-09 Subsequent CVC Claims -----	124
J. 01-01-10 Gross Weight/Axle Fee Distribution -----	125
K. 01-01-11 Habitat Protection Fund -----	126
L. 01-01-12 Texas Guaranteed Tuition Plan-----	127
M. 01-01-13 Disabled Veteran Assist Payments -----	128
N. 01-01-14 Texas Bullion Depository-----	129
O. 02-01-01 Energy Office-----	130
P. 02-01-02 Oil Overcharge Settlement Funds-----	132
Q. 02-01-03 Federal Funds-----	133
R. 03-01-01 Texas Broadband Development Office-----	135
S. 03-01-02 Federal Funds-----	136

INFORMATIONAL LISTING OF FUNDS APPROPRIATED FOR SOCIAL SECURITY CONTRIBUTIONS AND BENEFIT REPLACEMENT PAY-----	138
--	-----

RIDER REVISIONS AND ADDITIONS REQUEST -----	139
---	-----

EXCEPTIONAL ITEMS

A. Exceptional Items Request Schedule-----	144
B. Exceptional Items Strategy Allocation Schedule-----	146
C. Exceptional Items Strategy Request -----	149

SUPPORTING SCHEDULES

A. Federal Funds Supporting Schedule-----	152
B. Federal Funds Tracking Schedule -----	155
C. Estimated Total of All Funds Outside the General Appropriations Act Bill Pattern Schedule-----	160

COMPTROLLER OF PUBLIC ACCOUNTS ADMINISTRATOR'S STATEMENT

Introduction

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

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

One of the agency's key functions is to collect more than 60 separate taxes, fees and assessments, including local sales taxes on behalf of more than 1,400 local jurisdictions.

LEGISLATIVE APPROPRIATIONS REQUEST FOR FISCAL 2024-25

As directed by the state's leadership, the Comptroller's office is submitting a baseline funding request of \$664.9 million for the fiscal 2024-25 biennium. This baseline budget complies with the approved funding provided by the Legislative Budget Board and will enable the agency to:

- Attract and retain highly experienced professional staff in the tax, financial and technology areas and maintain an employment cap of 2,955.3 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 in order to promote taxpayer compliance. At this level of funding, Tax Assistance professionals will answer more than 400,000 telephone calls each year.

- Process 15.1 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 \$1.6 billion in assets.
- Return unclaimed property from uncashed checks, forgotten bank accounts, security deposits and utility refunds.
- Manage a statewide procurement system that ensures the state receives quality, cost-effective goods and services and maximizes competition, while facilitating business opportunities for Historically Underutilized Businesses.
- Continue deployment of the Centralized Accounting and Payroll/Personnel System (CAPPS). An estimated 92 percent of all state of Texas spending (excluding institutions of higher education) will be processed by CAPPS. In addition, an estimated 75 percent of state employee records, with the exception of higher education, will be administered by CAPPS.

Exceptional Items Request

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

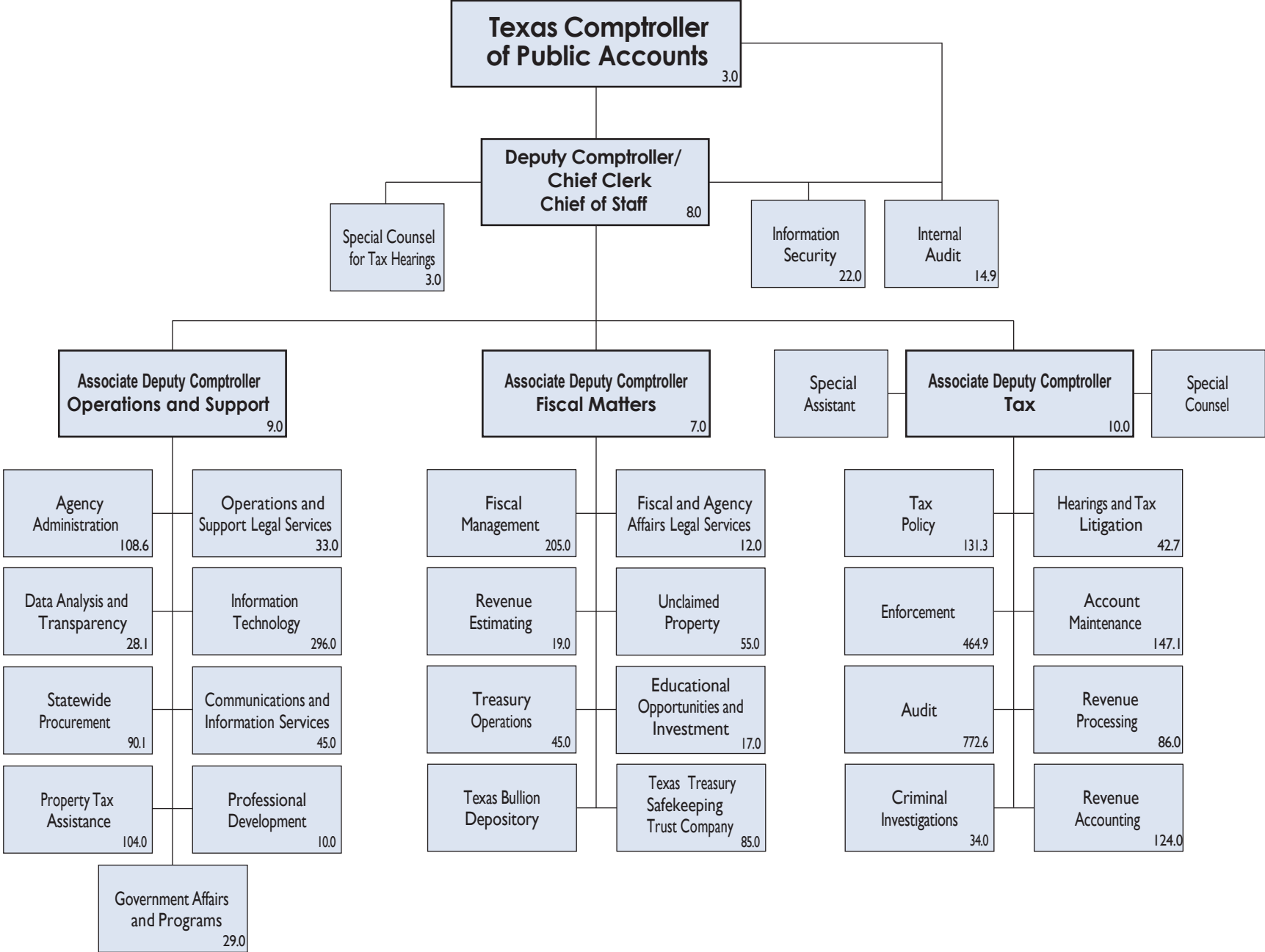
FISCAL PROGRAMS (AGENCY 902)

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

Exceptional Items Request

The Comptroller's office is requesting two exceptional items for the fiscal 2024-25 biennium, including \$151.8 million in mixed beverage tax reimbursements to counties above the baseline budget approved by the Legislative Budget Board (LBB). In order to meet its fiduciary responsibilities, the Comptroller's office is mandated by law to pay these obligations. The Comptroller's office is also requesting an exceptional item to increase the full-time equivalent (FTE) cap for Fiscal Programs by 23 FTEs to support broadband and infrastructure in Texas.

Agency Organizational Chart



COMPTROLLER OF PUBLIC ACCOUNTS OVERVIEW OF AGENCY FUNCTIONS

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

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

- **Account Maintenance** issues tax permits, decals and cigarette stamps, maintains taxpayer accounts, processes applications and account set-ups, coordinates the filing of all electronic reports submitted by taxpayers and handles advanced collection activities on delinquent crude oil and natural gas accounts.
- **Audit** reviews taxpayer records to determine compliance with state tax laws and educates taxpayers about tax requirements. Its goal is to enhance taxpayer compliance and maximize tax collections.
- **Criminal Investigations** investigates criminal violations involving state tax funds as defined by the Texas Tax Code, the Texas Penal Code and other statutes. The numerous state taxes and funds administered by the Comptroller's office present Criminal Investigations with a wide area of jurisdiction. The most common criminal cases include general sales and use tax violations, cigarette and tobacco tax violations, evasion of motor vehicle taxes by falsification of motor vehicle title applications and/or failure to transfer titles on motor vehicle sales and motor fuels tax violations.
- **Enforcement** manages and tracks delinquent taxpayer accounts for collection and provides taxpayer service. Tax Compliance Officers investigate complaints on business activity, conduct canvassing to validate permit and tax collection compliance, initiate outreach to local municipalities and provide tax seminars to promote understanding of the state and local tax laws and enhance compliance.
- **Hearings and Tax Litigation** reviews contested tax assessments and refund denials, seeks to reach agreed resolution of contested cases and represents the agency in oral or written submission hearings at the State Office of Administrative Hearings. Tax Litigation attorneys serve as the Comptroller's liaison to the Office of the Attorney General and provide legal counsel in tax suits brought by or against the agency. Independent audit reviewers provide a means by which taxpayers may obtain an informal review conference to seek to resolve disputed audit issues without resorting to the contested case process.
- **Revenue Accounting** distributes local option taxes to more than 1,400 local jurisdictions that receive a local sales and use or mixed beverage tax allocation. The area also files and releases tax liens, disburses taxpayer refunds and manages sales tax priority accounts and prepayments.
- **Revenue Processing** collects and processes state revenue. In fiscal 2021, approximately 6.5 million tax returns and 4.4 million electronic payments and checks, totaling approximately \$76.6 billion, were processed.
- **Tax Policy** interprets tax policy and provides timely tax information to taxpayers, tax professionals, state officials, Texas citizens and agency personnel. Specialists in tax policy implement changes to the tax laws, develop rules and bulletins to help taxpayers understand and comply with those laws, assist taxpayers and make tax information available in a variety of ways to promote voluntary compliance. Tax specialists also provide taxability and account assistance to the public through dedicated toll-free telephone lines.

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

- **Educational Opportunities and Investments** manages the state's Texas Guaranteed Tuition Plan; the LoneStar 529 College Savings Plan; the Texas College Savings Plan; the Texas Tuition Promise Fund; the Texas Match the Promise Foundation; and the Texas Achieving a Better Life Experience Program.
- The **Fiscal and Agency Affairs Legal Services** area provides legal advice on agency issues including fiscal policy related to audit, enforcement, local government, information security, state bond issues, banking and security issues and unclaimed property. Fiscal attorneys also provide significant support during the legislative process by drafting and monitoring legislation, researching issues and acting as resources on a variety of bills.
- **Fiscal Management** audits and processes vouchers monitors the financial status of state agencies and analyzes each General Appropriations Act to determine if the funds appropriated are within the amount of revenue certified to be available. Fiscal Management administers seven statewide financial systems to monitor and account for the state's revenues, expenditures and cash flow, generate payments and provide data used to forecast future revenues for the state budgetary process. The Centralized Accounting and Payroll/Personnel System was developed to further financial and reporting uniformity and create a single set of real-time books for the general ledger, accounts payable, accounts receivable, budgeting, inventory, asset management, payroll, projects, grants, human resources and procurement activities of state agencies and institutions of higher education.
- The **Revenue Estimating** area monitors and reports on the condition of the Texas economy, assists Fiscal Management and Treasury with projecting the state's cash flow position and produces fiscal analyses of legislation, administrative rules and other proposals affecting state revenue. Revenue Estimating submits the *Biennial Revenue Estimate* to the Legislature in January of every odd-numbered year. Following each regular legislative session, Revenue Estimating reviews the appropriations made, as well as all other legislation affecting revenues and expenditures, to produce a post-session *Certification Revenue Estimate*.
- The **Texas Bullion Depository (Depository)**, which was established in 2015 by the Texas Legislature, is the nation's first state-administered depository for precious metals. The Depository is designed to increase security and stability and ensure oversight and accountability to taxpayers.
- The **Texas Treasury Safekeeping Trust Company (TTSTC)** is a special-purpose trust company that manages, safeguards and invests public funds and securities belonging to the state of Texas, its agencies and local political subdivisions of the state. TTSTC's status as a special-purpose trust company provides the Comptroller's office direct access to services provided by the Federal Reserve System and enables the Comptroller to achieve the highest return at the lowest cost to the state.

COMPTROLLER OF PUBLIC ACCOUNTS OVERVIEW OF AGENCY FUNCTIONS

- The **Treasury Operations** area, which includes Treasury Accounting, Cash and Securities Management, Public Finance and Banking and Electronic Processing, oversees the cash management functions of the state. Responsibilities include forecasting, reconciling and depositing the state's revenues, monitoring its cash flow and making recommendations regarding the issuance of Tax and Revenue Anticipation Notes. Money and information move in and out of the Treasury through a vast network of electronic channels. Treasury Operations monitors depository relationships with approved state depositories and manages assets totaling more than \$1.6 billion. In conjunction with the Revenue Estimating and Fiscal Management areas, the Treasury coordinates the sale of the state's short-term securities, known as Tax and Revenue Anticipation Notes (TRAN). Texas' TRANs have received the highest possible rating from each rating agency.
- **Unclaimed Property** administers the Texas Unclaimed Property Program. Businesses, financial institutions and government entities remit property that is presumed abandoned to the Comptroller's office. Various outreach efforts are conducted to return cash and other property to the rightful owners.

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

- **Agency Administration** supports the day-to-day operations and needs of the agency. Administrative services provided include agency budgeting, internal accounting, business planning, contract administration, training, copying, human resources, purchasing, facilities management, document processing, records management and other support services.
- **Communications and Information Services** is the agency's direct link with the news media. Services include news releases, public service announcements, graphics and reports. The area also organizes media tours, news events and press conferences and seeks to broaden public access and awareness of information from the Comptroller's office. The area also provides clear and accurate information to state officials, educators, students, business leaders and the general public via the design, development and maintenance of agency websites.
- The **Data Analysis and Transparency** area provides economic development and technical assistance to local governments, chambers of commerce, economic development entities and the public on a wide range of subjects.
- The **Government Affairs and Programs** area manages legislative and government-driven initiatives, including Natural Resources, Legislative Affairs, the Broadband Development Office, the Opioid Council and the State Energy Conservation Office. Natural Resources analyzes and comments on Endangered Species Act (ESA) actions that have the potential to impact the economy of Texas. Legislative Affairs works with lawmakers on budgetary and tax policy matters. The Texas Broadband Development Office was established by the 87th Legislature to award grants, loans and other financial incentives to expand broadband services in underserved areas. The Opioid Council was formed by the 87th Legislature to ensure that money recovered through opioid settlement agreements is allocated fairly to remediate the opioid crisis. The State Energy Conservation Office administers and delivers a variety of energy and water efficiency programs.
- **Information Technology** administers the agency's computer infrastructure, including mainframe resources, network systems, operating systems, software applications and databases. The area provides new and improved technologies that reliably allow its customers access to more online services and information at a lower cost. The area also

develops and maintains major agency and statewide projects. The area works closely with Information Security to create an environment of 360-degree security awareness for the agency.

- The **Operations and Support Legal Services** area provides advice and guidance throughout all stages of the procurement process, serves as the primary resource for public information issues, handles records management and records retention compliance, provides legal assistance on employment and ethics issues and renders guidance on grievances and disciplinary actions.
- The **Professional Development** area enhances the knowledge and skills of the agency's workforce by providing relevant, high-quality training and professional development opportunities, including instructor-led classes, webinars and online courses.
- **Property Tax Assistance** prepares the annual Property Value Study, which estimates the taxable value of all property in the state's school districts to determine funding allocations. Field appraisers inspect properties, verify the condition and description of property that sells, obtain warranty deed information from county clerks and collect sales data from multiple listing services, real estate brokers and fee appraisers. Staff also conducts reviews of appraisal districts as part of the Methods and Assistance Program review process.
- The **Statewide Procurement** area awards and manages hundreds of statewide contracts on behalf of more than 200 state agencies and almost 1,600 cooperative purchasing members. With a massive marketplace and billions of dollars in purchasing power, Texas offers abundant opportunities for vendors, including minority-, women- and service-disabled veteran-owned businesses. The area manages a variety of purchasing operations and services, ranging from administering the Centralized Master Bidders List to processing bid invitations, tabulations and awards for all statewide term, Texas Multiple Award Schedules, or TXMAS, and open market contracts. Statewide Procurement optimizes the use of taxpayer dollars by identifying savings opportunities, establishing enterprise contracts for commonly purchased goods and services and monitoring vendor performance for long-term cost savings, especially for high-volume, high-dollar commodities and services. Other functions performed by the area include oversight of training and certification for state purchasers and contract managers, fleet management policy and state mail operations.

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

- **Internal Audit**, by independently and objectively evaluating agency programs and recommending improvements, plays a key role in ensuring the reliability, effectiveness, integrity and efficiency of financial and operational information, safeguarding assets and complying with laws, regulations and contracts. Various types of audits are conducted, including financial, information system, economy and efficiency, compliance and effectiveness.
- **Information Security** safeguards the confidentiality, integrity and availability of agency processes, information and information systems. Through risk management analyses, Information Security strives to ensure the agency's mission-critical functions, strategic plans and supporting technologies are protected against disruption, abuse, breaches of confidentiality and loss of integrity.
- The **Special Counsel for Tax Hearings** answers questions from the public about general procedures and advises the status of a case with respect to the issuance of a decision or order.

COMPTROLLER OF PUBLIC ACCOUNTS (AGENCY 304)

This page is intentionally blank.

BUDGET OVERVIEW

Agency Code: 304 Agency Name: Comptroller of Public Accounts											
FUND	GENERAL REVENUE		GR DEDICATED		FEDERAL		OTHER		ALL FUNDS		EXCP FUNDS
	2022-23	2024-25	2022-23	2024-25	2022-23	2024-25	2022-23	2024-25	2022-23	2024-25	2024-25
Goal 1: To Improve Voluntary Compliance with Tax Laws											
1-1-1 Audit	\$201,645,857	\$202,957,998	\$0	\$0	\$0	\$0	\$834,416	\$48,880	\$202,480,273	\$203,006,878	\$0
1-2-1 Compliance	\$88,044,791	\$87,827,880	\$0	\$0	\$0	\$0	\$22,612	\$22,612	\$88,067,403	\$87,850,492	\$0
1-3-1 Tax Information	\$38,235,619	\$37,941,690	\$0	\$0	\$0	\$0	\$9,552	\$9,552	\$38,245,171	\$37,951,242	\$0
1-4-1 Tax Hearings	\$24,121,505	\$23,982,708	\$0	\$0	\$0	\$0	\$4,222	\$4,222	\$24,125,727	\$23,986,930	\$0
TOTAL, GOAL 01	\$352,047,772	\$352,710,276	\$0	\$0	\$0	\$0	\$870,802	\$85,266	\$352,918,574	\$352,795,542	\$0
Goal 2: To Efficiently Manage the State's Fiscal Affairs											
2-1-1 Accounting	\$60,204,393	\$59,504,732	\$0	\$0	\$0	\$0	\$284,752	\$284,752	\$60,489,145	\$59,789,484	\$0
2-1-2 CAPPs	\$96,829,632	\$96,829,632	\$0	\$0	\$0	\$0	\$30,000	\$0	\$96,859,632	\$96,829,632	\$0
2-2-1 Property Tax	\$32,609,930	\$33,393,784	\$0	\$0	\$0	\$0	\$205,330	\$205,330	\$32,815,260	\$33,599,114	\$0
2-3-1 Treasury	\$12,264,367	\$12,117,418	\$0	\$0	\$0	\$0	\$22,982	\$22,982	\$12,287,349	\$12,140,400	\$0
2-4-1 Procurement	\$11,120,486	\$11,572,386	\$0	\$0	\$0	\$0	\$3,264,820	\$3,225,820	\$14,385,306	\$14,798,206	\$0
TOTAL, GOAL 02	\$213,028,808	\$213,417,952	\$0	\$0	\$0	\$0	\$3,807,884	\$3,738,884	\$216,836,692	\$217,156,836	\$0
Goal 3: Manage the Receipt and Disbursement of State Revenue											
3-1-1 Processing	\$95,114,384	\$94,062,736	\$0	\$0	\$0	\$0	\$21,670	\$21,670	\$95,136,054	\$94,084,406	\$0
TOTAL, GOAL 03	\$95,114,384	\$94,062,736	\$0	\$0	\$0	\$0	\$21,670	\$21,670	\$95,136,054	\$94,084,406	\$0
TOTAL, AGENCY	\$660,190,964	\$660,190,964	\$0	\$0	\$0	\$0	\$4,700,356	\$3,845,820	\$664,891,320	\$664,036,784	\$0
TOTAL, FTES									2,955.3	2,955.3	2,955.3

SUMMARY OF BASE REQUEST BY STRATEGY

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

CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2021	EST 2022	BUD 2023	REQ 2024	REQ 2025
01	To improve voluntary compliance with tax laws					
01	Increase accuracy/number of audits and improve assessments from audits					
01	Maintain an ongoing program of audit and verification activities	\$96,268,965	\$101,562,190	\$100,918,083	\$101,503,439	\$101,503,439
02	Achieve average account closure rates, ratios and turnaround times					
01	Improve compliance with tax laws through contact and collection program	40,164,323	44,444,173	43,623,230	43,925,246	43,925,246
03	Improve taxpayer ratings of accuracy and speed of information disseminated					
01	Provide information to taxpayers, government officials and the public	17,921,366	19,357,975	18,887,196	18,975,621	18,975,621
04	Provide fair and timely hearings and position letters					
01	Provide tax hearings; represent the agency; provide legal counsel	11,472,805	12,138,005	11,987,722	11,993,465	11,993,465
TOTAL, GOAL 01		\$165,827,459	\$177,502,343	\$175,416,231	\$176,397,771	\$176,397,771
<hr/>						
02	To efficiently manage the state's fiscal affairs					
01	Maintain state's accounting system; certify general appropriations act					
01	Project receipts/disbursements; complete accounting and reporting	\$28,446,854	\$30,957,747	\$29,531,398	\$29,894,742	\$29,894,742
02	Implement a statewide enterprise resource planning system	45,584,926	47,009,445	49,850,187	48,414,816	48,414,816
02	Ensure the effectiveness of the property value study					
01	Conduct property value study; provide assistance; review methods	13,301,057	16,101,429	16,713,831	16,799,557	16,799,557
03	Maximize state revenue					
01	Ensure that the state's assets, cash receipts and warrants are secured	5,632,235	6,399,380	5,887,969	6,070,200	6,070,200
04	Manage a procurement system; maximize competition; provide support services					
01	Provide statewide procurement and support services	6,087,454	6,451,435	7,933,871	7,399,103	7,399,103
TOTAL, GOAL 02		\$99,052,526	\$106,919,436	\$109,917,256	\$108,578,418	\$108,578,418

SUMMARY OF BASE REQUEST BY STRATEGY

Agency Code: 304	Agency Name: Comptroller of Public Accounts					
CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2021	EST 2022	BUD 2023	REQ 2024	REQ 2025
03 To expeditiously manage the receipt and disbursement of state revenue						
01 Generate taxpayer refunds; return tax allocations; maintain turnaround						
	01 Improve tax/voucher data processing, tax collection and disbursements	\$44,581,697	\$48,496,328	\$46,639,726	\$47,042,203	\$47,042,203
TOTAL, GOAL 03		\$44,581,697	\$48,496,328	\$46,639,726	\$47,042,203	\$47,042,203
TOTAL, AGENCY STRATEGY REQUEST		\$309,461,682	\$332,918,107	\$331,973,213	\$332,018,392	\$332,018,392
TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST *		\$0	\$0	\$0	\$0	\$0
GRAND TOTAL, AGENCY REQUEST		\$309,461,682	\$332,918,107	\$331,973,213	\$332,018,392	\$332,018,392
METHOD OF FINANCING:						
GENERAL REVENUE:						
	0001 General Revenue Fund	\$305,279,229	\$330,175,641	\$330,015,323	\$330,095,482	\$330,095,482
SUBTOTAL, GENERAL REVENUE		\$305,279,229	\$330,175,641	\$330,015,323	\$330,095,482	\$330,095,482
OTHER FUNDS:						
	0666 Appropriated Receipts	\$888,481	\$1,864,556	\$1,109,980	\$1,075,000	\$1,075,000
	0777 Interagency Contracts	\$3,293,972	\$877,910	\$847,910	\$847,910	\$847,910
SUBTOTAL, OTHER FUNDS		\$4,182,453	\$2,742,466	\$1,957,890	\$1,922,910	\$1,922,910
TOTAL, METHOD OF FINANCING		\$309,461,682	\$332,918,107	\$331,973,213	\$332,018,392	\$332,018,392

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

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE

CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2021	EST 2022	BUD 2023	REQ 2024	REQ 2025
Agency Code: 304		Agency Name: Comptroller of Public Accounts				
GENERAL REVENUE FUND:						
0001 General Revenue Fund						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2020-21 GAA)	\$313,542,502	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2022-23 GAA)	\$0	\$336,171,904	\$320,256,680	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$330,095,482	\$330,095,482
RIDER APPROPRIATION						
	Rider # 22, Contingency for Senate Bill 1 (2020-21 GAA)	\$1,241,000	\$0	\$0	\$0	\$0
	Article IX, Section 18.20, Contingency for House Bill 2404 (2022-23 GAA)	\$0	\$168,208	\$168,208	\$0	\$0
	Article IX, Section 18.35, Contingency for Senate Bill 248 (2022-23 GAA)	\$0	\$1,164,767	\$125,267	\$0	\$0
SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS						
	House Bill 2, Eighty-seventh Legislature, Regular Session, 2021	(\$11,091,563)	\$0	\$0	\$0	\$0
UNEXPENDED BALANCES AUTHORITY						
	Rider # 10, UB Between Fiscal Years Within the Biennium (2020-21 GAA)	\$3,723,220	\$0	\$0	\$0	\$0
	Rider # 7, UB Carried Forward Between Biennia (2022-23 GAA)	(\$2,135,930)	\$2,135,930	\$0	\$0	\$0
	Rider # 10, UB Between Fiscal Years Within the Biennium (2022-23 GAA)	\$0	(\$9,465,168)	\$9,465,168	\$0	\$0
TOTAL, General Revenue Fund		\$305,279,229	\$330,175,641	\$330,015,323	\$330,095,482	\$330,095,482

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE

CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2021	EST 2022	BUD 2023	REQ 2024	REQ 2025
Agency Code: 304		Agency Name: Comptroller of Public Accounts				
OTHER FUNDS:						
0666 Appropriated Receipts						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2020-21 GAA)	\$1,075,000	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2022-23 GAA)	\$0	\$1,075,000	\$1,075,000	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$1,075,000	\$1,075,000
RIDER APPROPRIATION						
	Article IX, Section 8.02(a), Reimbursements and Payments (2020-21 GAA)	\$31,795	\$0	\$0	\$0	\$0
	Article IX, Section 8.02(a), Reimbursements and Payments (2022-23 GAA)	\$0	\$71,065	\$34,980	\$0	\$0
LAPSED APPROPRIATIONS						
	Strategy B.4.1., Provide Statewide Procurement and Support Services (2020-21 GAA)	(\$300,456)	\$0	\$0	\$0	\$0
UNEXPENDED BALANCES AUTHORITY						
	Rider # 10, UB Between Fiscal Years Within the Biennium (2020-21 GAA)	\$750,642	\$0	\$0	\$0	\$0
	Rider # 7, UB Carried Forward Between Biennia (2022-23 GAA)	(\$718,491)	\$718,491	\$0	\$0	\$0
BASE ADJUSTMENT						
	Regular Appropriations from MOF Table – Collected Revenue Adjustments (2020-21 GAA)	\$49,991	\$0	\$0	\$0	\$0
TOTAL, Appropriated Receipts		\$888,481	\$1,864,556	\$1,109,980	\$1,075,000	\$1,075,000

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE

CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2021	EST 2022	BUD 2023	REQ 2024	REQ 2025
Agency Code: 304 Agency Name: Comptroller of Public Accounts						
0777	Interagency Contracts					
	REGULAR APPROPRIATIONS					
	Regular Appropriations from MOF Table (2020-21 GAA)	\$3,178,700	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2022-23 GAA)	\$0	\$847,910	\$847,910	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$847,910	\$847,910
	RIDER APPROPRIATION					
	Article IX, Section 8.02(a), Reimbursements and Payments (2022-23 GAA)	\$0	\$30,000	\$0	\$0	\$0
	LAPSED APPROPRIATIONS					
	Strategy B.4.1. Provide Statewide Procurement and Support Services (2020-21 GAA)	(\$12,791)	\$0	\$0	\$0	\$0
	UNEXPENDED BALANCES AUTHORITY					
	Rider # 10, UB Between Fiscal Years Within the Biennium (2020-21 GAA)	\$30,000	\$0	\$0	\$0	\$0
	BASE ADJUSTMENT					
	Regular Appropriations from MOF Table – Collected Revenue Adjustments (2020-21 GAA)	\$98,063	\$0	\$0	\$0	\$0
TOTAL, Interagency Contracts		\$3,293,972	\$877,910	\$847,910	\$847,910	\$847,910
TOTAL, ALL OTHER FUNDS		\$4,182,453	\$2,742,466	\$1,957,890	\$1,922,910	\$1,922,910
GRAND TOTAL		\$309,461,682	\$332,918,107	\$331,973,213	\$332,018,392	\$332,018,392

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE

Agency Code: 304	Agency Name: Comptroller of Public Accounts					
CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2021	EST 2022	BUD 2023	REQ 2024	REQ 2025
FULL TIME EQUIVALENT POSITIONS:						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2020-21 GAA)	2,932.3	0.0	0.0	0.0	0.0
	Regular Appropriations from MOF Table (2022-23 GAA)	0.0	2,950.3	2,950.3	0.0	0.0
	Regular Appropriations from MOF Table	0.0	0.0	0.0	2,955.3	2,955.3
RIDER APPROPRIATION						
	Rider # 22, Contingency for Senate Bill 2 (2020-21 GAA)	18.0	0.0	0.0	0.0	0.0
	Article IX, Section 18.20, Contingency for House Bill 2404 (2022-23 GAA)	0.0	2.0	2.0	0.0	0.0
	Article IX, Section 18.35, Contingency for Senate Bill 248 (2022-23 GAA)	0.0	3.0	3.0	0.0	0.0
LAPSED APPROPRIATIONS						
	Average Number of Vacancies	(330.4)	(452.9)	0.0	0.0	0.0
TOTAL ADJUSTED FTES		2,619.9	2,502.4	2,955.3	2,955.3	2,955.3
NUMBER OF 100% FEDERALLY FUNDED FTES		0.0	0.0	0.0	0.0	0.0

SUMMARY OF BASE REQUEST BY OBJECT OF EXPENSE

Agency Code: 304	Agency Name: Comptroller of Public Accounts					
CODE	DESCRIPTION	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
1001	Salaries and Wages	\$182,651,962	\$176,800,715	\$181,797,057	\$181,797,057	\$181,797,057
1002	Other Personnel Costs	\$6,625,583	\$6,884,274	\$6,965,195	\$6,965,195	\$6,965,195
2001	Professional Fees and Services	\$65,611,135	\$88,901,016	\$84,638,084	\$83,263,714	\$83,263,714
2002	Fuels and Lubricants	\$11,025	\$14,266	\$12,750	\$12,750	\$12,750
2003	Consumable Supplies	\$879,689	\$979,589	\$955,947	\$955,947	\$955,947
2004	Utilities	\$3,785,105	\$3,770,006	\$3,762,127	\$3,762,127	\$3,762,127
2005	Travel	\$2,608,067	\$3,516,991	\$3,518,116	\$3,779,999	\$3,779,999
2006	Rent – Building	\$5,426,974	\$6,180,598	\$6,171,747	\$6,171,747	\$6,171,747
2007	Rent – Machine and Other	\$9,235,790	\$9,659,875	\$9,562,765	\$9,562,765	\$9,562,765
2009	Other Operating Expense	\$31,185,953	\$35,304,175	\$34,589,425	\$35,747,091	\$35,747,091
5000	Capital Expenditures	\$1,440,399	\$906,602	\$0	\$0	\$0
OOE Total (Excluding Riders)		\$309,461,682	\$332,918,107	\$331,973,213	\$332,018,392	\$332,018,392
OOE Total (Riders)		\$0	\$0	\$0	\$0	\$0
GRAND TOTAL		\$309,461,682	\$332,918,107	\$331,973,213	\$332,018,392	\$332,018,392

SUMMARY OF BASE REQUEST BY OBJECTIVE OUTCOMES

Agency Code: 304

CODE	GOAL / OBJECTIVE / OUTCOME	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
01	To improve voluntary compliance with tax laws					
01	Increase accuracy/number of audits and improve assessments from audits					
	01 % Accuracy Rate of Reported Amounts on Original Audits (K)	95.5%	97.0%	97.0%	97.0%	97.0%
	02 Number of Non-permitted Businesses Permitted	995.0	900.0	900.0	900.0	900.0
02	Achieve average account closure rates, ratios and turnaround times					
	01 Average Turnaround Time for Closing Delinquent and Other Accounts (Days)	149.0	131.0	140.0	140.0	140.0
	02 Average Monthly Delinquent/Other Account Closure Rate per Collector (K)	327.0	290.0	290.0	310.0	310.0
	03 % of Positive Surveys Received from Attendees at Taxpayer Seminars	98.3%	95.0%	95.0%	95.0%	95.0%
03	Improve taxpayer ratings of accuracy and speed of information disseminated					
	01 % of Favorable Responses to Taxpayer Surveys About Disseminated Information	91.1%	90.6%	90.6%	90.6%	90.6%
04	Provide fair and timely hearings and resolve cases					
	01 % of Cases in Which Position Letters/Resolutions are Issued Within 250 Days	22.0%	80.0%	80.0%	80.0%	80.0%
02	To efficiently manage the state's fiscal affairs					
01	Maintain state's accounting system; certify general appropriations act					
	01 % of Targeted State Agencies with Improved Performance	75.0%	80.0%	80.0%	80.0%	80.0%
	02 % of Expenditures Supported by Revenue Estimates Prior to Certification	100.0%	100.0%	100.0%	100.0%	100.0%
	03 % Variance Between Estimated/Actual Total State Tax Revenue Collections	9.3%	N/A	3.5%	N/A	3.5%
	04 % of Payroll and Retirement Payments Issued Via Direct Deposit	96.3%	94.0%	94.0%	94.0%	94.0%
	05 % of Fiscal Management Customers Who Return Good or Excellent on Surveys	95.0%	98.0%	98.0%	98.0%	98.0%
02	Ensure the effectiveness of the property value study					
	01 % of Scheduled ISDs' Total Value in Which PTAD Met the Margin of Error (K)	72.0%	95.0%	95.0%	95.0%	95.0%
03	Maximize state revenue					
	01 % of Funds Processed Electronically (K)	99.0%	99.0%	99.0%	99.0%	99.0%

SUMMARY OF BASE REQUEST BY OBJECTIVE OUTCOMES

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

CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2021	EST 2022	BUD 2023	REQ 2024	REQ 2025
	04 Manage a procurement system; maximize competition; provide support services					
	01 % Increase in Dollar Value of Purchases Made Through the CO-OP Program	0.0%	0.5%	0.5%	0.5%	0.5%
	02 # of New HUBs Certified	877.0	850.0	850.0	900.0	900.0
	03 Presort and Barcode Savings Achieved	\$414,270	\$320,000	\$320,000	\$320,000	\$320,000
03	To expeditiously manage the receipt and disbursement of state revenue					
	01 Generate taxpayer refunds; return tax allocations; maintain turnaround					
	01 Time Required to Generate Taxpayer Refunds (Days)	9.8	11.0	11.0	16.0	16.0
	02 Time Taken to Return Tax Allocations to Local Jurisdictions (Days) (K)	21.0	22.0	22.0	22.0	22.0
	03 Average Tax Document Processing Time (Hours)	29.2	50.0	50.0	50.0	50.0

SUMMARY OF TOTAL REQUEST BY STRATEGY

CODE	GOAL / OBJECTIVE / STRATEGY	BL 2024	BL 2025	EXCP 2024	EXCP 2025	TTL 2024	TTL 2025
Agency Code: 304		Agency Name: Comptroller of Public Accounts					
01	To improve voluntary compliance with tax laws						
01	Increase accuracy/number of audits and improve assessments						
01	Maintain an ongoing program of audit activities	\$101,503,439	\$101,503,439	\$0	\$0	\$101,503,439	\$101,503,439
02	Achieve avg. account closure rates, ratios and turnaround times						
01	Improve compliance with tax laws	\$43,925,246	\$43,925,246	\$0	\$0	\$43,925,246	\$43,925,246
03	Improve taxpayer ratings of accuracy/speed of information						
01	Provide information to taxpayers/officials/public	\$18,975,621	\$18,975,621	\$0	\$0	\$18,975,621	\$18,975,621
04	Provide fair and timely hearings and position letters						
01	Provide tax hearings/represent the agency	\$11,993,465	\$11,993,465	\$0	\$0	\$11,993,465	\$11,993,465
TOTAL, GOAL 01		\$176,397,771	\$176,397,771	\$0	\$0	\$176,397,771	\$176,397,771
<hr/>							
02	To efficiently manage the state's fiscal affairs						
01	Maintain state's accounting system; certify general appropriations act						
01	Project receipts/disbursements; complete accounting	\$29,894,742	\$29,894,742	\$0	\$0	\$29,894,742	\$29,894,742
02	Implement a statewide enterprise resource planning system	\$48,414,816	\$48,414,816	\$0	\$0	\$48,414,816	\$48,414,816
02	Ensure the effectiveness of the property value study						
01	Conduct property value study; provide assistance	\$16,799,557	\$16,799,557	\$0	\$0	\$16,799,557	\$16,799,557
03	Maximize state revenue						
01	Ensure the state's assets/receipts/warrants are secured	\$6,070,200	\$6,070,200	\$0	\$0	\$6,070,200	\$6,070,200
04	Manage a procurement system; maximize competition; provide services						
01	Provide statewide procurement and support services	\$7,399,103	\$7,399,103	\$0	\$0	\$7,399,103	\$7,399,103
TOTAL, GOAL 02		\$108,578,418	\$108,578,418	\$0	\$0	\$108,578,418	\$108,578,418

SUMMARY OF TOTAL REQUEST BY STRATEGY

CODE	GOAL / OBJECTIVE / STRATEGY	BL 2024	BL 2025	EXCP 2024	EXCP 2025	TTL 2024	TTL 2025
Agency Code: 304		Agency Name: Comptroller of Public Accounts					
	03 To expeditiously manage the receipt and disbursement of state revenue						
	01 Generate taxpayer refunds; return tax allocations; maintain turnaround						
	01 Improve tax/voucher data processing	\$47,042,203	\$47,042,203	\$0	\$0	\$47,042,203	\$47,042,203
TOTAL, GOAL 03		\$47,042,203	\$47,042,203	\$0	\$0	\$47,042,203	\$47,042,203
TOTAL, AGENCY STRATEGY REQUEST		\$332,018,392	\$332,018,392	\$0	\$0	\$332,018,392	\$332,018,392
TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST		\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL, AGENCY REQUEST		\$332,018,392	\$332,018,392	\$0	\$0	\$332,018,392	\$332,018,392
METHOD OF FINANCING							
GENERAL REVENUE:							
	0001 General Revenue Fund	\$330,095,482	\$330,095,482	\$0	\$0	\$330,095,482	\$330,095,482
TOTAL, GENERAL REVENUE		\$330,095,482	\$330,095,482	\$0	\$0	\$330,095,482	\$330,095,482
OTHER FUNDS:							
	0666 Appropriated Receipts	\$1,075,000	\$1,075,000	\$0	\$0	\$1,075,000	\$1,075,000
	0777 Interagency Contract Receipts	\$847,910	\$847,910	\$0	\$0	\$847,910	\$847,910
TOTAL, OTHER FUNDS		\$1,922,910	\$1,922,910	\$0	\$0	\$1,922,910	\$1,922,910
TOTAL, METHOD OF FINANCING		\$332,018,392	\$332,018,392	\$0	\$0	\$332,018,392	\$332,018,392
FULL TIME EQUIVALENT POSITIONS		2,955.3	2,955.3	0.0	0.0	2,955.3	2,955.3

SUMMARY OF TOTAL REQUEST OBJECTIVE OUTCOMES

Agency Code: 304		Agency Name: Comptroller of Public Accounts					
CODE	GOAL / OBJECTIVE / OUTCOME	BL 2024	BL 2025	EXCP 2024	EXCP 2025	TTL 2024	TTL 2025
01	To improve voluntary compliance with tax laws						
01	Increase accuracy/number of audits and improve assessments						
01 %	Accuracy Rate of Reported Amounts on Original Audits (K)	97.0%	97.0%	0.0%	0.0%	97.0%	97.0%
02	Number of Non-permitted Businesses Permitted	900.0	900.0	0.0	0.0	900.0	900.0
02	Achieve avg. account closure rates, ratios and turnaround times						
01 Avg.	Turnaround Time for Closing Delinquent/Other Accounts (Days)	140.0	140.0	0.0	0.0	140.0	140.0
02 Avg.	Monthly Delinquent/Other Closure Rate per Collector (K)	310.0	310.0	0.0	0.0	310.0	310.0
03 %	of Positive Surveys Received from Attendees at Seminars	95.0%	95.0%	0.0%	0.0%	95.0%	95.0%
03	Improve taxpayer ratings of accuracy/speed of information disseminated						
01 %	of Favorable Responses to Taxpayer Surveys	90.6%	90.6%	0.0%	0.0%	90.6%	90.6%
04	Provide fair and timely hearings and position letters						
01 %	of Cases in Which Responses are Issued Within 250 Days	80.0%	80.0%	0.0%	0.0%	80.0%	80.0%
02	To efficiently manage the state's fiscal affairs						
01	Maintain state's accounting system; certify general appropriations act						
01 %	of Targeted State Agencies with Improved Performance	80.0%	80.0%	0.0%	0.0%	80.0%	80.0%
02 %	of Expenditures Supported by Revenue Estimates	100.0%	100.0%	0.0%	0.0%	100.0%	100.0%
03 %	Variance Between Estimated/Actual Total State Tax Collections	N/A	3.5%	0.0%	0.0%	N/A	3.5%
04 %	of Payroll/Retirement Payments Issued via Direct Deposit	94.0%	94.0%	0.0%	0.0%	94.0%	94.0%
05 %	of Customers Who Return Good or Excellent on Surveys	98.0%	98.0%	0.0%	0.0%	98.0%	98.0%
02	Ensure the effectiveness of the property value study						
01 %	of ISDs' Total Value in Which PTAD Met the Margin of Error (K)	95.0%	95.0%	0.0%	0.0%	95.0%	95.0%
03	Maximize state revenue						
01 %	of Funds Processed Electronically (K)	99.0%	99.0%	0.0%	0.0%	99.0%	99.0%

SUMMARY OF TOTAL REQUEST OBJECTIVE OUTCOMES

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

CODE	GOAL / OBJECTIVE / OUTCOME	BL 2024	BL 2025	EXCP 2024	EXCP 2025	TTL 2024	TTL 2025
04 Manage a procurement system; maximize competition; provide services							
01	% Increase in \$ Value of Purchases through CO-OP Program	0.5%	0.5%	0.0%	0.0%	0.5%	0.5%
02	Number of New HUBs Certified	900.0	900.0	0.0	0.0	900.0	900.0
03	Presort and Barcode Savings Achieved	\$320,000	\$320,000	0.0	0.0	\$320,000	\$320,000
03 To expeditiously manage the receipt and disbursement of state revenue							
01 Generate refunds; return tax allocations; maintain turnaround							
01	Time Required to Generate Taxpayer Refunds (Days)	16.0	16.0	0.0	0.0	16.0	16.0
02	Time to Return Tax Allocations to Local Jurisdictions (Days) (K)	22.0	22.0	0.0	0.0	22.0	22.0
03	Avg. Tax Document Processing Time (Hours)	50.0	50.0	0.0	0.0	50.0	50.0

STRATEGY REQUEST

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

GOAL: 01 To improve voluntary compliance with tax laws

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

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

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OUTPUT MEASURES:					
01 Number of Audits and Verifications Conducted (K)	15,768.0	15,500.0	15,500.0	13,000.0	13,000.0
02 Number of Non-permitted Taxpayers Contacted Through Correspondence	1,085.0	1,200.0	1,200.0	900.0	900.0
03 Number of Hours Spent on Completed Refund Verifications	81,170.0	75,000.0	60,000.0	60,000.0	60,000.0
EFFICIENCY MEASURE:					
01 Average Dollars Assessed to Dollar Cost (K)	\$42.58	\$30.0	\$30.0	\$35.0	\$35.0
EXPLANATORY / INPUT MEASURE:					
01 Percent of Audit Coverage	0.45%	0.50%	0.50%	0.45%	0.45%
02 Number of Taxpayers Participating in Independent Audit Reviews	118.0	105.0	105.0	105.0	105.0
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$68,189,757	\$64,094,177	\$67,237,036	\$67,237,036	\$67,237,036
1002 Other Personnel Costs	2,376,943	2,375,986	2,423,488	2,423,488	2,423,488
2001 Professional Fees and Services	8,032,909	15,453,581	12,353,754	12,531,932	12,531,932
2002 Fuels and Lubricants	1,145	1,616	1,041	1,041	1,041
2003 Consumable Supplies	318,719	358,928	345,106	345,106	345,106
2004 Utilities	1,494,914	1,476,290	1,481,844	1,481,844	1,481,844
2005 Travel	1,675,242	2,093,370	2,099,441	2,232,281	2,232,281
2006 Rent – Building	2,696,324	2,964,012	2,954,235	2,954,235	2,954,235
2007 Rent – Machine and Other	3,468,181	3,627,293	3,591,199	3,591,199	3,591,199
2009 Other Operating Expense	7,459,929	9,021,028	8,430,939	8,705,277	8,705,277
5000 Capital Expenditures	554,902	95,909	0	0	0
TOTAL, OBJECTS OF EXPENSE	\$96,268,965	\$101,562,190	\$100,918,083	\$101,503,439	\$101,503,439

STRATEGY REQUEST

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
METHOD OF FINANCING:					
0001 General Revenue Fund	\$96,206,379	\$100,787,194	\$100,858,663	\$101,478,999	\$101,478,999
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$96,206,379	\$100,787,194	\$100,858,663	\$101,478,999	\$101,478,999
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$62,586	\$774,996	\$59,420	\$24,440	\$24,440
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$62,586	\$774,996	\$59,420	\$24,440	\$24,440
TOTAL, METHOD OF FINANCING	\$96,268,965	\$101,562,190	\$100,918,083	\$101,503,439	\$101,503,439
FULL TIME EQUIVALENT POSITIONS:	888.5	813.3	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 2024-25 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$202,480,273	\$203,006,878	\$526,605	\$526,605	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.

STRATEGY REQUEST

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

GOAL: 01 To improve voluntary compliance with tax laws

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

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

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OUTPUT MEASURES:					
01 Number of Field Office Service Area Evaluations Conducted	1.0	1.0	1.0	1.0	1.0
02 Average Taxpayer Contacts by a Call Center Collector per Phone Hour	7.5	8.0	8.0	8.0	8.0
03 Number of Taxpayer Seminars Conducted	44.0	49.0	90.0	55.0	55.0
EFFICIENCY MEASURE:					
01 Delinquent Taxes Collected per Collection-related Dollar Expended (K)	\$62.00	\$54.00	\$54.00	\$62.00	\$62.00
EXPLANATORY / INPUT MEASURE:					
01 Minimum Percent of Field Collector Time in the Field	8.4%	34.0%	34.0%	34.0%	34.0%
02 Total Delinquent Dollars Collected (in Millions)	\$1,174.0	\$985.0	\$985.0	\$1,234.0	\$1,234.0
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$26,238,472	\$26,085,473	\$26,703,732	\$26,703,732	\$26,703,732
1002 Other Personnel Costs	890,742	974,214	998,379	998,379	998,379
2001 Professional Fees and Services	3,713,154	7,143,652	5,711,604	5,794,036	5,794,036
2002 Fuels and Lubricants	530	747	482	482	482
2003 Consumable Supplies	154,052	168,228	162,618	162,618	162,618
2004 Utilities	703,940	712,970	712,482	712,482	712,482
2005 Travel	615,180	647,697	647,660	740,324	740,324
2006 Rent – Building	2,450,162	2,887,228	2,917,181	2,917,181	2,917,181
2007 Rent – Machine and Other	1,639,229	1,713,947	1,696,111	1,696,111	1,696,111
2009 Other Operating Expense	3,512,897	\$4,080,818	4,072,981	4,199,901	4,199,901
5000 Capital Expenditures	245,965	29,199	0	0	0
TOTAL, OBJECTS OF EXPENSE	\$40,164,323	\$44,444,173	\$43,623,230	\$43,925,246	\$43,925,246

STRATEGY REQUEST

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
METHOD OF FINANCING:					
0001 General Revenue Fund	\$40,152,461	\$44,432,867	\$43,611,924	\$43,913,940	\$43,913,940
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$40,152,461	\$44,432,867	\$43,611,924	\$43,913,940	\$43,913,940
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$11,862	\$11,306	\$11,306	\$11,306	\$11,306
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$11,862	\$11,306	\$11,306	\$11,306	\$11,306
TOTAL, METHOD OF FINANCING	\$40,164,323	\$44,444,173	\$43,623,230	\$43,925,246	\$43,925,246
FULL TIME EQUIVALENT POSITIONS:	431.8	429.4	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:

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 2024-25 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$88,067,403	\$87,850,492	(\$216,911)	(\$216,911)	The biennial change reflects an increase in salaries, travel and other operating expenses, which was primarily offset by a decrease in indirect costs related to lower professional fees and services.

STRATEGY REQUEST

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

GOAL: 01 To improve voluntary compliance with tax laws

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

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

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OUTPUT MEASURES:					
01 Number of Calls Handled by Tax Assistance Specialists	531,603.0	408,860.0	408,860.0	408,860.0	408,860.0
02 Total Number of Responses Issued by Tax Policy (K)	6,633.0	5,000.0	5,000.0	5,000.0	5,000.0
EFFICIENCY MEASURE:					
01 Avg. Time Taken (in Work Days) to Respond to Correspondence Assigned to Tax Policy	6.51	8.0	8.0	8.0	8.0
02 Avg. Number of Calls Handled per Tax Assistance Telephone Specialist per Work Day	66.3	65.0	65.0	65.0	65.0
03 Percent of Responses Issued by Tax Policy Within 7 Working Days (K)	62.17%	93.0%	93.0%	93.0%	93.0%
EXPLANATORY / INPUT MEASURE:					
01 Avg. Overall Monitoring Score for Tax Assistance Telephone Specialists	95.8%	93.0%	93.0%	93.0%	93.0%
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$11,039,060	\$10,721,692	\$10,849,322	\$10,849,322	\$10,849,322
1002 Other Personnel Costs	383,123	390,951	405,080	405,080	405,080
2001 Professional Fees and Services	1,568,341	3,017,496	2,412,435	2,447,253	2,447,253
2002 Fuels and Lubricants	224	316	203	203	203
2003 Consumable Supplies	59,735	67,386	65,884	65,884	65,884
2004 Utilities	258,063	258,506	256,040	256,040	256,040
2005 Travel	3,772	59,317	59,556	59,556	59,556
2006 Rent – Building	50,644	56,828	51,780	51,780	51,780
2007 Rent – Machine and Other	670,728	702,289	695,125	695,125	695,125
2009 Other Operating Expense	3,783,786	4,070,862	4,091,771	4,145,378	4,145,378
5000 Capital Expenditures	103,890	12,332	0	0	0
TOTAL, OBJECTS OF EXPENSE	\$17,921,366	\$19,357,975	\$18,887,196	\$18,975,621	\$18,975,621

STRATEGY REQUEST

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
METHOD OF FINANCING:					
0001 General Revenue Fund	\$17,916,356	\$19,353,199	\$18,882,420	\$18,970,845	\$18,970,845
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$17,916,356	\$19,353,199	\$18,882,420	\$18,970,845	\$18,970,845
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$5,010	\$4,776	\$4,776	\$4,776	\$4,776
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$5,010	\$4,776	\$4,776	\$4,776	\$4,776
TOTAL, METHOD OF FINANCING	\$17,921,366	\$19,357,975	\$18,887,196	\$18,975,621	\$18,975,621
FULL TIME EQUIVALENT POSITIONS:	164.1	156.4	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 2024-25 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$38,245,171	\$37,951,242	(\$293,929)	(\$293,929)	The biennial change reflects an increase in salaries and other operating expenses, which was primarily offset by a decrease in indirect costs related to lower professional fees and services.

STRATEGY REQUEST

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

GOAL: 01 To improve voluntary compliance with tax laws

OBJECTIVE: 04 Provide fair and timely hearings and position letters

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

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OUTPUT MEASURES:					
01 Number of Position Letters, Agreements and Motions to Dismiss Issued	1,202.0	2,000.0	2,000.0	2,000.0	2,000.0
EFFICIENCY MEASURE:					
01 Avg. Length of Time (Work Days) Taken to Issue a Position Letter, Agreement or Motion	271.3	250.0	250.0	250.0	250.0
EXPLANATORY / INPUT MEASURE:					
01 Number of New Requests for Hearings Received in Administrative Hearings Section	495.0	1,200.0	1,200.0	1,200.0	1,200.0
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$8,578,558	\$8,692,614	\$8,731,140	\$8,731,140	\$8,731,140
1002 Other Personnel Costs	288,548	323,067	343,722	343,722	343,722
2001 Professional Fees and Services	1,414,217	1,883,656	1,671,912	1,659,181	1,659,181
2002 Fuels and Lubricants	77	109	70	70	70
2003 Consumable Supplies	20,928	23,361	23,059	23,059	23,059
2004 Utilities	89,197	89,270	88,275	88,275	88,275
2005 Travel	6,117	25,260	26,789	26,789	26,789
2006 Rent – Building	64,246	66,377	64,637	64,637	64,637
2007 Rent – Machine and Other	246,580	257,457	254,988	254,988	254,988
2009 Other Operating Expense	728,537	772,585	783,130	801,604	801,604
5000 Capital Expenditures	35,800	4,249	0	0	0
TOTAL, OBJECTS OF EXPENSE	\$11,472,805	\$12,138,005	\$11,987,722	\$11,993,465	\$11,993,465

STRATEGY REQUEST

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
METHOD OF FINANCING:					
0001 General Revenue Fund	\$11,471,079	\$12,135,894	\$11,985,611	\$11,991,354	\$11,991,354
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	<u>\$11,471,079</u>	<u>\$12,135,894</u>	<u>\$11,985,611</u>	<u>\$11,991,354</u>	<u>\$11,991,354</u>
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$1,726	\$2,111	\$2,111	\$2,111	\$2,111
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	<u>\$1,726</u>	<u>\$2,111</u>	<u>\$2,111</u>	<u>\$2,111</u>	<u>\$2,111</u>
TOTAL, METHOD OF FINANCING	<u>\$11,472,805</u>	<u>\$12,138,005</u>	<u>\$11,987,722</u>	<u>\$11,993,465</u>	<u>\$11,993,465</u>
FULL TIME EQUIVALENT POSITIONS:	98.9	100.1	103.9	103.9	103.9

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 2024-25 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$24,125,727	\$23,986,930	(\$138,797)	(\$138,797)	The biennial change reflects an increase in salaries and other operating expenses, which was primarily offset by a decrease in indirect costs related to lower professional fees and services.

STRATEGY REQUEST

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

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

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

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

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OUTPUT MEASURES:					
01 Number of Texas Economic Update Reports Published Each Fiscal Year	8.0	8.0	8.0	8.0	8.0
02 Total Number of Payments (Excluding WES Child Support Warrants) Issued	13,360,548.0	13,500,000.0	13,500,000.0	14,300,000.0	14,600,000.0
03 Number of Post-Payment Audits Completed	33.0	40.0	40.0	40.0	40.0
EFFICIENCY MEASURE:					
01 Percent of Ad Hoc Report Requests Responded to Within 10 Working Days	96.7%	100.0%	100.0%	100.0%	100.0%
EXPLANATORY / INPUT MEASURE:					
01 Number of WES Child Support Payments Issued	602,155.0	630,000.0	630,000.0	700,000.0	750,000.0
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$19,976,001	\$19,435,110	\$19,612,194	\$19,612,194	\$19,612,194
1002 Other Personnel Costs	724,177	745,072	778,867	778,867	778,867
2001 Professional Fees and Services	2,957,982	5,148,875	4,235,052	4,288,830	4,288,830
2002 Fuels and Lubricants	346	488	314	314	314
2003 Consumable Supplies	104,097	115,961	113,178	113,178	113,178
2004 Utilities	410,177	407,040	403,117	403,117	403,117
2005 Travel	8,771	93,332	86,719	86,718	86,718
2006 Rent – Building	54,239	63,792	55,995	55,995	55,995
2007 Rent – Machine and Other	1,040,949	1,089,696	1,078,632	1,078,632	1,078,632
2009 Other Operating Expense	3,009,648	3,392,267	3,167,330	3,476,897	3,476,897
5000 Capital Expenditures	160,467	466,114	0	0	0
TOTAL, OBJECTS OF EXPENSE	\$28,446,854	\$30,957,747	\$29,531,398	\$29,894,742	\$29,894,742

STRATEGY REQUEST

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
METHOD OF FINANCING:					
0001 General Revenue Fund	\$28,254,440	\$30,815,372	\$29,389,022	\$29,752,366	\$29,752,366
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$28,254,440	\$30,815,371	\$29,389,022	\$29,752,366	\$29,752,366
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$7,738	\$7,376	\$7,376	\$7,376	\$7,376
0777 Interagency Contract Receipts	184,676	135,000	135,000	135,000	135,000
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$192,414	\$142,376	\$142,376	\$142,376	\$142,376
TOTAL, METHOD OF FINANCING	\$28,446,854	\$30,957,747	\$29,531,398	\$29,894,742	\$29,894,742
FULL TIME EQUIVALENT POSITIONS:	260.9	248.6	283.4	283.4	283.4

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 2024-25 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-213)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$60,489,145	\$59,789,484	(\$699,661)	(\$699,661)	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.

STRATEGY REQUEST

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

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

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

STRATEGY: 02 Implement a Statewide Enterprise Resource Planning System

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:5					
1001 Salaries and Wages	\$3,507,250	\$3,490,523	\$3,836,032	\$3,836,032	\$3,836,032
1002 Other Personnel Costs	110,978	112,448	113,560	113,560	113,560
2001 Professional Fees and Services	37,340,746	38,533,941	40,667,388	39,232,017	39,232,017
2002 Fuels and Lubricants	0	0	0	0	0
2003 Consumable Supplies	0	0	0	0	0
2004 Utilities	0	0	0	0	0
2005 Travel	0	0	0	0	0
2006 Rent – Building	0	0	0	0	0
2007 Rent – Machine and Other	0	0	0	0	0
2009 Other Operating Expense	4,625,952	4,872,533	5,233,207	5,233,207	5,233,207
5000 Capital Expenditures	0	0	0	0	0
TOTAL, OBJECTS OF EXPENSE	\$45,584,926	\$47,009,445	\$49,850,187	\$48,414,816	\$48,414,816
METHOD OF FINANCING:					
0001 General Revenue Fund	\$43,179,136	\$46,979,445	\$49,850,187	\$48,414,816	\$48,414,816
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$43,179,136	\$46,979,445	\$49,850,187	\$48,414,816	\$48,414,816
METHOD OF FINANCING:					
0777 Interagency Contract Receipts	\$2,405,790	\$30,000	\$0	\$0	\$0
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$2,405,790	\$30,000	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING	\$45,584,926	\$47,009,445	\$49,850,187	\$48,414,816	\$48,414,816
FULL TIME EQUIVALENT POSITIONS:	38.8	38.8	54.0	54.0	54.0

STRATEGY REQUEST

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

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 2024-25 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$96,859,632	\$96,829,632	(\$30,000)	(\$30,000)	The biennial change reflects the reduction on a fiscal 2022 interagency contract.

STRATEGY REQUEST

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

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

OBJECTIVE: 02 Ensure the effectiveness of the property value study

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

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OUTPUT MEASURES:					
01 Number of Properties Included in the Property Value Study (K)	118,484.0	115,000.0	115,000.0	115,000.0	115,000.0
02 Number of Public Outreach Activities Conducted Annually	188.0	70.0	70.0	80.0	80.0
EFFICIENCY MEASURE:					
01 Average Cost of Staff Changes to Certified Preliminary Findings as a Percent of Total	4.0%	2.0%	2.0%	2.0%	2.0%
EXPLANATORY / INPUT MEASURE:					
01 Percent of ISD Reports Produced Electronically from Appraisal Roll Data	100.0%	100.0%	100.0%	100.0%	100.0%
02 Average Direct Cost per Property Included in the Property Value Study	\$32.63	\$51.75	\$51.75	\$51.75	\$51.75
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$9,126,019	\$8,809,874	\$8,739,470	\$8,739,470	\$8,739,470
1002 Other Personnel Costs	335,003	351,430	377,446	377,446	377,446
2001 Professional Fees and Services	1,424,373	4,160,316	4,894,721	4,914,150	4,914,150
2002 Fuels and Lubricants	125	176	114	114	114
2003 Consumable Supplies	33,339	38,865	37,691	37,691	37,691
2004 Utilities	158,578	158,461	158,836	158,836	158,836
2005 Travel	289,133	487,750	495,073	531,452	531,452
2006 Rent – Building	20,098	25,654	22,350	22,350	22,350
2007 Rent – Machine and Other	374,427	392,040	388,042	388,042	388,042
2009 Other Operating Expense	1,481,980	1,669,980	1,600,088	1,630,006	1,630,006
5000 Capital Expenditures	57,982	6,883	0	0	0
TOTAL, OBJECTS OF EXPENSE	\$13,301,057	\$16,101,429	\$16,713,831	\$16,799,557	\$16,799,557

STRATEGY REQUEST

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
METHOD OF FINANCING:					
0001 General Revenue Fund	\$13,198,261	\$15,998,764	\$16,611,166	\$16,696,892	\$16,696,892
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$13,198,261	\$15,998,764	\$16,611,166	\$16,696,892	\$16,696,892
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$102,796	\$102,665	\$102,665	\$102,665	\$102,665
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$102,796	\$102,665	\$102,665	\$102,665	\$102,665
TOTAL, METHOD OF FINANCING	\$13,301,057	\$16,101,429	\$16,713,831	\$16,799,557	\$16,799,557
FULL TIME EQUIVALENT POSITIONS:	131.2	124.7	126.4	126.4	126.4

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:

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 2024-25 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$32,815,260	\$33,599,114	\$783,854	\$783,854	The biennial change is primarily related to ongoing costs related to the field appraisal and arbitration systems.

STRATEGY REQUEST

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

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

OBJECTIVE: 03 Maximize state revenue

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

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OUTPUT MEASURES:					
01 Number of Rapid Deposit Transactions Processed	69,759,960.0	44,000,000.0	44,000,000.0	44,000,000.0	44,000,000.0
02 Number of Checks Deposited	2,530,655.0	2,230,000.0	2,800,000.0	2,200,000.0	2,200,000.0
03 Number of Warrants Processed	2,322,647.0	2,044,000.0	2,500,000.0	2,000,000.0	2,000,000.0
EXPLANATORY / INPUT MEASURE:					
01 Average Daily Amount of Securities and Assets Safekept (Billions)	\$1.6	\$1.4	\$1.4	\$1.4	\$1.4
02 Number of Business Days Required to Release the Quarterly Bond Appendix Updates	6.0	12.0	12.0	12.0	12.0
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$3,914,245	\$3,972,062	\$3,953,274	\$3,953,274	\$3,953,274
1002 Other Personnel Costs	200,978	209,473	220,955	220,955	220,955
2001 Professional Fees and Services	571,907	994,013	754,271	765,139	765,139
2002 Fuels and Lubricants	70	98	64	64	64
2003 Consumable Supplies	21,809	24,667	25,354	25,354	25,354
2004 Utilities	79,985	79,919	79,149	79,149	79,149
2005 Travel	1,178	12,315	12,609	12,609	12,609
2006 Rent – Building	10,962	12,893	11,316	11,316	11,316
2007 Rent – Machine and Other	214,604	224,455	222,220	222,220	222,220
2009 Other Operating Expense	584,067	628,695	608,757	780,120	780,120
5000 Capital Expenditures	32,430	240,790	0	0	0
TOTAL, OBJECTS OF EXPENSE	\$5,632,235	\$6,399,380	\$5,887,969	\$6,070,200	\$6,070,200

STRATEGY REQUEST

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
METHOD OF FINANCING:					
0001 General Revenue Fund	\$5,620,868	\$6,387,889	\$5,876,478	\$6,058,709	\$6,058,709
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$5,620,868	\$6,387,889	\$5,876,478	\$6,058,709	\$6,058,709
METHOD OF FINANCING					
0666 Appropriated Receipts	\$11,367	\$11,491	\$11,491	\$11,491	\$11,491
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$11,367	\$11,491	\$11,491	\$11,491	\$11,491
TOTAL, METHOD OF FINANCING	\$5,632,235	\$6,399,380	\$5,887,969	\$6,070,200	\$6,070,200
FULL TIME EQUIVALENT POSITIONS:	56.8	57.1	58.0	58.0	58.0

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

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

Changes in reporting requirements dictated by state or federal legislative mandate and policy updates promulgated by standard-setting boards and technological advances also create constant demands for review of current procedures and changes in existing processes. The ever-changing environment of the banking and investment industry affects staff and technology resources. Any restraints on development resulting from lack of adequate resources (human or financial) may restrict usage of current technologies, which could cripple the Treasury's growth and productivity. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2024-25 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$12,287,349	\$12,140,400	(\$146,949)	(\$146,949)	The biennial change primarily reflects a decrease in indirect costs related to lower professional fees and services.

STRATEGY REQUEST

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

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

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

STRATEGY: 01 Provide statewide procurement and support services

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OUTPUT MEASURES:					
01 Number of New and Renewed Statewide Volume Contracts Awarded	364.0	400.0	400.0	400.0	400.0
02 Number of Solicitations Reviewed for Agencies and Delegated to Agencies	596.0	300.0	300.0	300.0	300.0
03 Number of One-Time Contracts Awarded for Other State Agencies	1.0	5.0	5.0	5.0	5.0
04 Number of New and Renewed Purchasing Certifications Issued	1,842.0	500.0	500.0	50.0	50.0
05 Number of HUB Field Audits Conducted (K)	0.0	700.0	700.0	700.0	700.0
06 Number of HUB Desk Audits Conducted (K)	2,635.0	2,700.0	2,700.0	2,700.0	2,700.0
07 Number of HUB Seminars and Outreach Efforts Conducted	137.0	90.0	90.0	90.0	90.0
08 Number of Pieces of Mail Processed	36,696,490.0	3,500,000.0	3,500,000.0	3,500,000.0	3,500,000.0
EFFICIENCY MEASURE:					
01 Number of Business Days to Process Open Market Requisitions From Agencies	116.92	150.0	150.0	150.0	150.0
EXPLANATORY / INPUT MEASURE:					
01 Number of New HUB Applications Received	1,726.0	1,300.0	1,300.0	1,500.0	1,500.0

STRATEGY REQUEST

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$5,056,841	\$4,746,556	\$5,319,199	\$5,319,199	\$5,319,199
1002 Other Personnel Costs	138,643	220,713	90,863	90,863	90,863
2001 Professional Fees and Services	534,420	990,615	2,064,701	1,529,933	1,529,933
2002 Fuels and Lubricants	8,000	10,000	10,000	10,000	10,000
2003 Consumable Supplies	21,638	23,984	24,255	24,255	24,255
2004 Utilities	2,844	3,619	3,900	3,900	3,900
2005 Travel	0	63,632	60,050	60,050	60,050
2006 Rent – Building	625	10,107	12,000	12,000	12,000
2007 Rent – Machine and Other	41,575	41,575	41,575	41,575	41,575
2009 Other Operating Expense	269,622	317,490	307,328	307,328	307,328
5000 Capital Expenditures	13,246	23,144	0	0	0
TOTAL, OBJECTS OF EXPENSE	\$6,087,454	\$6,451,435	\$7,933,871	\$7,399,103	\$7,399,103
METHOD OF FINANCING:					
0001 General Revenue Fund	\$4,702,349	\$4,799,525	\$6,320,961	\$5,786,193	\$5,786,193
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$4,702,349	\$4,799,525	\$6,320,961	\$5,786,193	\$5,786,193
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$681,599	\$939,000	\$900,000	\$900,000	\$900,000
0777 Interagency Contract Receipts	703,506	712,910	712,910	712,910	712,910
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$1,385,105	\$1,651,910	\$1,612,910	\$1,612,910	\$1,612,910
TOTAL, METHOD OF FINANCING	\$6,087,454	\$6,451,435	\$7,933,871	\$7,399,103	\$7,399,103
FULL TIME EQUIVALENT POSITIONS:	82.6	75.4	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.

STRATEGY REQUEST

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 2024-25 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$14,385,306	\$14,798,206	\$412,900	\$412,900	The biennial change primarily reflects an increase in salaries.

STRATEGY REQUEST

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

GOAL: 03 To expeditiously manage the receipt and disbursement of state revenue

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

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

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OUTPUT MEASURES:					
01 Number of Tax Returns Processed (K)	6,527,763.0	6,250,000.0	6,250,000.0	7,400,000.0	7,650,000.0
02 Number of Payments Deposited	4,467,727.0	4,400,000.0	4,400,000.0	5,400,000.0	5,400,000.0
03 Number of Permits and Licenses Issued	591,113.0	650,000.0	650,000.0	1,175,000.0	750,000.0
04 Number of Taxpayer Account Adjustments	821,883.0	750,000.0	750,000.0	900,000.0	900,000.0
05 Number of Collection Actions Performed	63,320.0	70,000.0	70,000.0	70,000.0	70,000.0
06 Number of Tax Refunds Issued	154,924.0	135,000.0	135,000.0	140,000.0	140,000.0
07 Number of Hours to Allocate Local Option Taxes to Government Entities	14,273.0	15,600.0	15,600.0	15,600.0	15,600.0
EFFICIENCY MEASURE:					
01 Average Number of Hours to Deposit Receipts (K)	9.18	4.77	4.77	10.0	10.0
EXPLANATORY / INPUT MEASURE:					
01 Percent of Tax Payments Received via Direct Deposit	98.71%	98.5%	98.5%	99.0%	99.0%

STRATEGY REQUEST

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$27,025,759	\$26,752,634	\$26,815,658	\$26,815,658	\$26,815,658
1002 Other Personnel Costs	1,176,448	1,180,920	1,212,835	1,212,835	1,212,835
2001 Professional Fees and Services	8,053,086	11,574,871	9,872,246	10,101,243	10,101,243
2002 Fuels and Lubricants	508	716	462	462	462
2003 Consumable Supplies	145,372	158,209	158,802	158,802	158,802
2004 Utilities	587,407	583,931	578,484	578,484	578,484
2005 Travel	8,674	34,318	30,220	30,220	30,220
2006 Rent – Building	79,674	93,707	82,253	82,253	82,253
2007 Rent – Machine and Other	1,539,517	1,611,123	1,594,873	1,594,873	1,594,873
2009 Other Operating Expense	5,729,535	6,477,917	6,293,893	6,467,373	6,467,373
5000 Capital Expenditures	235,717	27,982	0	0	0
TOTAL, OBJECTS OF EXPENSE	\$44,581,697	\$48,496,328	\$46,639,726	\$47,042,203	\$47,042,203
METHOD OF FINANCING:					
0001 General Revenue Fund	\$44,577,900	\$48,485,493	\$46,628,891	\$47,031,368	\$47,031,368
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$44,577,900	\$48,485,493	\$46,628,891	\$47,031,368	\$47,031,368
METHOD OF FINANCING:					
0666 Appropriated Receipts	\$3,797	\$10,835	\$10,835	\$10,835	\$10,835
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$3,797	\$10,835	\$10,835	\$10,835	\$10,835
TOTAL, METHOD OF FINANCING	\$44,581,697	\$48,496,328	\$46,639,726	\$47,042,203	\$47,042,203
FULL TIME EQUIVALENT POSITIONS:	466.3	458.6	503.2	503.2	503.2

STRATEGY DESCRIPTION AND JUSTIFICATION:

Under Chapter 403 of the Texas Government Code, the Comptroller's office serves as the state's chief fiscal officer and tax collector. To fulfill this responsibility, the agency must expeditiously manage the receipt and disbursement of state tax revenue and unclaimed property receipts. The area is also responsible for issuing tax permits and stamps/decals, maintaining taxpayer accounts, processing tax payment exceptions and data adjustments, approving and processing tax refunds, handling advanced collection activities, processing local revenue remittances and disbursements, answering taxpayer service calls and reconciling all tax deposits and transfers on a monthly basis. The area strives to reduce its costs through the use of technology to improve tax processing, the collection and allocation of tax revenue and the disbursements of tax refunds and unclaimed property payments.

STRATEGY REQUEST

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

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

Unclaimed property law requires financial institutions, businesses and government entities to report to the state personal property they are holding that is considered abandoned or unclaimed. When the owner's whereabouts are unknown and the appropriate abandonment period has expired, property is reported annually to the Comptroller's office. The impact of the Unclaimed Property function continues to evolve and expand as the agency enhances customer service and augments outreach program efforts for holders and property owners. Property reported per Chapter 74 of the Property Code remains claimable in perpetuity. It is imperative the Legislature maintain this strategy's resources at requested levels for the fiscal 2024-25 biennium.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$95,136,054	\$94,084,406	(\$1,051,648)	(\$1,051,648)	The biennial change primarily reflects a decrease in indirect costs related to lower professional fees and services.

RIDER APPROPRIATIONS AND UNEXPENDED BALANCES REQUEST

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

RIDER	STRATEGY	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
Rider # 7, UB Carried Forward Between Biennia						
	01-01-01 Maintain an ongoing program of audit and verification activities	\$0	\$718,491	\$0	\$0	\$0
	OBJECTS OF EXPENSE:					
	2009 Other Operating Expense	\$0	\$718,491	\$0	\$0	\$0
	TOTAL, OBJECTS OF EXPENSE	\$0	\$718,491	\$0	\$0	\$0
	METHOD OF FINANCING:					
	0666 Appropriated Receipts	\$0	\$718,491	\$0	\$0	\$0
	TOTAL, METHOD OF FINANCING	\$0	\$718,491	\$0	\$0	\$0
	03-01-01 Improve tax/voucher data processing, tax collection and disbursements	\$0	\$2,135,930	\$0	\$0	\$0
	OBJECTS OF EXPENSE:					
	2001 Professional Fees and Services	\$0	\$2,135,930	\$0	\$0	\$0
	TOTAL, OBJECTS OF EXPENSE	\$0	\$2,135,930	\$0	\$0	\$0
	METHOD OF FINANCING:					
	0001 General Revenue Fund	\$0	\$2,135,930	\$0	\$0	\$0
	TOTAL, METHOD OF FINANCING	\$0	\$2,135,930	\$0	\$0	\$0
	GRAND TOTAL, OBJECTS OF EXPENSE	\$0	\$2,854,421	\$0	\$0	\$0
	GRAND TOTAL, METHOD OF FINANCING	\$0	\$2,854,421	\$0	\$0	\$0

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

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

RIDER REVISIONS AND ADDITIONS REQUEST

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Date: 8/19/22	Request Level: Base																																																									
Current Rider Number	Page Number In 2022-23 GAA	Proposed Rider Language																																																										
2	I-20	<p>Capital Budget. Funds appropriated above may be expended for capital budget items listed below. The amounts identified for each item may be adjusted or expended on other capital expenditures, subject to the aggregate dollar restrictions on capital budget expenditures provided in the general provisions of this Act.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 10%; text-align: right;">2022</th> <th style="width: 10%; text-align: right;">2024</th> <th style="width: 10%; text-align: right;">2023</th> <th style="width: 10%; text-align: right;">2025</th> </tr> </thead> <tbody> <tr> <td>a. Acquisition of Information Resource Technologies</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">(1) Daily Operations</td> <td style="text-align: right;">\$12,315,783</td> <td style="text-align: right;"><u>\$11,798,585</u></td> <td style="text-align: right;">\$11,276,283</td> <td style="text-align: right;"><u>\$11,798,585</u></td> </tr> <tr> <td>b. Data Center Consolidation</td> <td></td> <td></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;">\$1,319,176</td> <td style="text-align: right;"><u>\$1,322,890</u></td> <td style="text-align: right;">\$1,319,176</td> <td style="text-align: right;"><u>\$1,322,890</u></td> </tr> <tr> <td>c. Centralized Accounting and Payroll/Personnel System (CAPPS)</td> <td></td> <td></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;">\$46,945,297</td> <td style="text-align: right;"><u>\$48,414,816</u></td> <td style="text-align: right;">\$46,945,297</td> <td style="text-align: right;"><u>\$48,414,816</u></td> </tr> <tr> <td>Total, Capital Budget</td> <td style="text-align: right;"><u>\$60,580,256</u></td> <td style="text-align: right;"><u>\$61,536,291</u></td> <td style="text-align: right;"><u>\$59,545,089</u></td> <td style="text-align: right;"><u>\$61,536,291</u></td> </tr> <tr> <td colspan="5">Method of Financing (Capital Budget):</td> </tr> <tr> <td>General Revenue Fund</td> <td style="text-align: right;">\$60,580,256</td> <td style="text-align: right;"><u>\$61,536,291</u></td> <td style="text-align: right;">\$59,545,089</td> <td style="text-align: right;"><u>\$61,536,291</u></td> </tr> <tr> <td>Total, Method of Financing</td> <td style="text-align: right;">\$60,580,256</td> <td style="text-align: right;"><u>\$61,536,291</u></td> <td style="text-align: right;">\$59,545,089</td> <td style="text-align: right;"><u>\$61,536,291</u></td> </tr> </tbody> </table> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>					2022	2024	2023	2025	a. Acquisition of Information Resource Technologies					(1) Daily Operations	\$12,315,783	<u>\$11,798,585</u>	\$11,276,283	<u>\$11,798,585</u>	b. Data Center Consolidation					(1) Data Center Consolidation. Disaster Recovery Services.	\$1,319,176	<u>\$1,322,890</u>	\$1,319,176	<u>\$1,322,890</u>	c. Centralized Accounting and Payroll/Personnel System (CAPPS)					(1) ProjectONE/Centralized Accounting and Payroll/ Personnel System (CAPPS)	\$46,945,297	<u>\$48,414,816</u>	\$46,945,297	<u>\$48,414,816</u>	Total, Capital Budget	<u>\$60,580,256</u>	<u>\$61,536,291</u>	<u>\$59,545,089</u>	<u>\$61,536,291</u>	Method of Financing (Capital Budget):					General Revenue Fund	\$60,580,256	<u>\$61,536,291</u>	\$59,545,089	<u>\$61,536,291</u>	Total, Method of Financing	\$60,580,256	<u>\$61,536,291</u>	\$59,545,089	<u>\$61,536,291</u>
	2022	2024	2023	2025																																																								
a. Acquisition of Information Resource Technologies																																																												
(1) Daily Operations	\$12,315,783	<u>\$11,798,585</u>	\$11,276,283	<u>\$11,798,585</u>																																																								
b. Data Center Consolidation																																																												
(1) Data Center Consolidation. Disaster Recovery Services.	\$1,319,176	<u>\$1,322,890</u>	\$1,319,176	<u>\$1,322,890</u>																																																								
c. Centralized Accounting and Payroll/Personnel System (CAPPS)																																																												
(1) ProjectONE/Centralized Accounting and Payroll/ Personnel System (CAPPS)	\$46,945,297	<u>\$48,414,816</u>	\$46,945,297	<u>\$48,414,816</u>																																																								
Total, Capital Budget	<u>\$60,580,256</u>	<u>\$61,536,291</u>	<u>\$59,545,089</u>	<u>\$61,536,291</u>																																																								
Method of Financing (Capital Budget):																																																												
General Revenue Fund	\$60,580,256	<u>\$61,536,291</u>	\$59,545,089	<u>\$61,536,291</u>																																																								
Total, Method of Financing	\$60,580,256	<u>\$61,536,291</u>	\$59,545,089	<u>\$61,536,291</u>																																																								

RIDER REVISIONS AND ADDITIONS REQUEST

Agency Code: 304	Agency Name: Comptroller of Public Accounts	Date: 8/19/22	Request Level: Base
Current Rider Number	Page Number In 2022-23 GAA	Proposed Rider Language	
4	I-21	<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 2022-23 <u>2024-25</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-21	<p>Unexpended Balances Carried Forward Between Biennia. All unobligated and unexpended balances appropriated and/or allocated to the Comptroller of Public Accounts from the 2020-21 <u>2022-23</u> biennium due to efficiencies or other cost savings of the Comptroller are hereby appropriated for the 2022-23 <u>2024-25</u> biennium. The appropriations herein are for ensuring the continuation of high priority programs within the Comptroller's Office.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>	
10	I-21	<p>Unexpended Balances Between Fiscal Years Within the Biennium. Any unexpended balances as of August 31, 2022 <u>2024</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, 2022 <u>2024</u>.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>	
19	I-23	<p>Ensuring Workforce Supports Through Transitioning Industries. It is the intent of the legislature that the Comptroller of Public Accounts analyze economic development and workforce retraining opportunities relating to renewable energy sources. Such analysis may include current workforce retraining opportunities as well as available job positions. In conducting the analysis the agency may utilize data from the Texas Workforce Commission and any other state agency.</p> <p><i>This rider provision is not applicable to the 2024-25 biennium.</i></p>	
20	I-23	<p>Improve and Enhance Security and Services. Included in amounts appropriated above to the Comptroller of Public Accounts is \$5,800,000 in fiscal year 2022, out of the General Revenue Fund, for the purpose of improving the agency's information security and enhancing taxpayer services to improve voluntary compliance. Any unexpended and unobligated balances of these funds remaining as of August 31, 2022, are appropriated to the Comptroller of Public Accounts for the fiscal year beginning September 1, 2022, for the same purpose.</p> <p><i>This rider provision is not applicable to the 2022-23 biennium.</i></p>	

CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts				
CATEGORY CODE / CATEGORY NAME		EXP 2022	BUD 2023	BL 2024	BL 2025
PROJECT NUMBER / NAME					
OOE / TOF / MOF CODE					
5005 Acquisition of Information Resource Technologies					
1/1 Daily Operations					
OBJECTS OF EXPENSE - CAPITAL					
2004 Utilities		\$3,202,466	\$3,195,085	\$3,195,085	\$3,195,085
2007 Rent – Machine and Other		8,707,956	8,603,500	8,603,500	8,603,500
5000 Capital Expenditures		796,365	0	0	0
CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 001		\$12,706,787	\$11,798,585	\$11,798,585	\$11,798,585
SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 001		\$12,706,787	\$11,798,585	\$11,798,585	\$11,798,585
TYPE OF FINANCING – CAPITAL					
CA 0001 General Revenue Fund		\$12,706,787	\$11,798,585	\$11,798,585	\$11,798,585
CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 001		\$12,706,787	\$11,798,585	\$11,798,585	\$11,798,585
SUBTOTAL, TYPE OF FINANCING, PROJECT 001		\$12,706,787	\$11,798,585	\$11,798,585	\$11,798,585

CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts			
CATEGORY CODE / CATEGORY NAME	EXP 2022	BUD 2023	BL 2024	BL 2025
PROJECT NUMBER / NAME				
OOE / TOF / MOF CODE				
5005 Acquisition of Information Resource Technologies				
2/2 Geographic Information System Solution				
OBJECTS OF EXPENSE - CAPITAL				
2001 Professional Fees and Services	\$1,560,470	\$562,222	\$0	\$0
2009 Other Operating Expense	648,552	635,042	0	0
CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 002	\$2,209,022	\$1,197,264	\$0	\$0
SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 002	\$2,209,022	\$1,197,264	\$0	\$0
TYPE OF FINANCING – CAPITAL				
CA 0001 General Revenue Fund	\$2,209,022	\$1,197,264	\$0	\$0
CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 002	\$2,209,022	\$1,197,264	\$0	\$0
SUBTOTAL, TYPE OF FINANCING, PROJECT 002	\$2,209,022	\$1,197,264	\$0	\$0

CAPITAL BUDGET PROJECT SCHEDULE

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

CATEGORY CODE / CATEGORY NAME

PROJECT NUMBER / NAME OOE / TOF / MOF CODE	EXP 2022	BUD 2023	BL 2024	BL 2025
5005 Acquisition of Information Resource Technologies				
3/3 Call Center Modernization				
OBJECTS OF EXPENSE - CAPITAL				
2001 Professional Fees and Services	\$239,661	\$4,260,339	\$0	\$0
CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 003	\$239,661	\$4,260,339	\$0	\$0
SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 003	\$239,661	\$4,260,339	\$0	\$0
TYPE OF FINANCING – CAPITAL				
CA 0001 General Revenue Fund	\$239,661	\$4,260,339	\$0	\$0
CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 003	\$239,661	\$4,260,339	\$0	\$0
SUBTOTAL, TYPE OF FINANCING, PROJECT 003	\$239,661	\$4,260,339	\$0	\$0

CAPITAL BUDGET PROJECT SCHEDULE

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

CATEGORY CODE / CATEGORY NAME

PROJECT NUMBER / NAME OOE / TOF / MOF CODE	EXP 2022	BUD 2023	BL 2024	BL 2025
5005 Acquisition of Information Resource Technologies				
4/4 eProcurement				
OBJECTS OF EXPENSE - CAPITAL				
2001 Professional Fees and Services	\$0	\$1,500,000	\$0	\$0
CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 004	\$0	\$1,500,000	\$0	\$0
SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 004	\$0	\$1,500,000	\$0	\$0
TYPE OF FINANCING – CAPITAL				
CA 0001 General Revenue Fund	\$0	\$1,500,000	\$0	\$0
CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 004	\$0	\$1,500,000	\$0	\$0
SUBTOTAL, TYPE OF FINANCING, PROJECT 004	\$0	\$1,500,000	\$0	\$0

CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts				
CATEGORY CODE / CATEGORY NAME		EXP 2022	BUD 2023	BL 2024	BL 2025
PROJECT NUMBER / NAME					
OOE / TOF / MOF CODE					
5005 Acquisition of Information Resource Technologies					
5/5 Property Tax System – Field Appraisal/Arbitration					
OBJECTS OF EXPENSE - CAPITAL					
2001 Professional Fees and Services		\$1,906,198	\$2,958,010	\$0	\$0
2009 Other Operating Expense		35,792	0	0	0
CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 005		\$1,941,990	\$2,958,010	\$0	\$0
SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 005		\$1,941,990	\$2,958,010	\$0	\$0
TYPE OF FINANCING – CAPITAL					
CA 0001 General Revenue Fund		\$1,941,990	\$2,958,010	\$0	\$0
CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 005		\$1,941,990	\$2,958,010	\$0	\$0
SUBTOTAL, TYPE OF FINANCING, PROJECT 005		\$1,941,990	\$2,958,010	\$0	\$0

CAPITAL BUDGET PROJECT SCHEDULE

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

CATEGORY CODE / CATEGORY NAME

PROJECT NUMBER / NAME OOE / TOF / MOF CODE	EXP 2022	BUD 2023	BL 2024	BL 2025
5005 Acquisition of Information Resource Technologies				
6/6 Security Incident and Event Management System				
4OBJECTS OF EXPENSE - CAPITAL				
2001 Professional Fees and Services	\$553,181	\$746,819	\$0	\$0
CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 006	\$553,181	\$746,819	\$0	\$0
SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 006	\$553,181	\$746,819	\$0	\$0
TYPE OF FINANCING – CAPITAL				
CA 0001 General Revenue Fund	\$553,181	\$746,819	\$0	\$0
CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 006	\$553,181	\$746,819	\$0	\$0
SUBTOTAL, TYPE OF FINANCING, PROJECT 006	\$553,181	\$746,819	\$0	\$0

CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts			
CATEGORY CODE / CATEGORY NAME	EXP 2022	BUD 2023	BL 2024	BL 2025
PROJECT NUMBER / NAME				
OOE / TOF / MOF CODE				
5005 Acquisition of Information Resource Technologies				
7/7 Tax Audit Automation				
OBJECTS OF EXPENSE - CAPITAL				
2001 Professional Fees and Services	\$1,402,486	\$2,395,755	\$0	\$0
2009 Other Operating Expense	26,758	0	0	0
CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 007	\$1,429,244	\$2,395,755	\$0	\$0
SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 007	\$1,429,244	\$2,395,755	\$0	\$0
TYPE OF FINANCING – CAPITAL				
CA 0001 General Revenue Fund	\$1,429,244	\$2,395,755	\$0	\$0
CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 007	\$1,429,244	\$2,395,755	\$0	\$0
SUBTOTAL, TYPE OF FINANCING, PROJECT 007	\$1,429,244	\$2,395,755	\$0	\$0
CAPITAL SUBTOTAL, CATEGORY 5005	\$19,079,885	\$24,856,772	\$11,798,585	\$11,798,585
INFORMATIONAL SUBTOTAL, CATEGORY 5005	\$0	\$0	\$0	\$0
TOTAL, CATEGORY 5005	\$19,079,885	\$24,856,772	\$11,798,585	\$11,798,585

CAPITAL BUDGET PROJECT SCHEDULE

Agency Code: 304	Agency Name: Comptroller of Public Accounts			
CATEGORY CODE / CATEGORY NAME	EXP 2022	BUD 2023	BL 2024	BL 2025
PROJECT NUMBER / NAME				
OOE / TOF / MOF CODE				
7000 Data Center/Shared Technology Services				
8/8 Data Center Consolidation				
OBJECTS OF EXPENSE - CAPITAL				
2001 Professional Fees and Services	\$1,322,890	\$1,322,890	\$1,322,890	\$1,322,890
CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 008	<u>\$1,322,890</u>	<u>\$1,322,890</u>	<u>\$1,322,890</u>	<u>\$1,322,890</u>
SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 008	<u>\$1,322,890</u>	<u>\$1,322,890</u>	<u>\$1,322,890</u>	<u>\$1,322,890</u>
TYPE OF FINANCING – CAPITAL				
CA 0001 General Revenue Fund	\$1,322,890	\$1,322,890	\$1,322,890	\$1,322,890
CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 008	<u>\$1,322,890</u>	<u>\$1,322,890</u>	<u>\$1,322,890</u>	<u>\$1,322,890</u>
SUBTOTAL, TYPE OF FINANCING, PROJECT 008	<u>\$1,322,890</u>	<u>\$1,322,890</u>	<u>\$1,322,890</u>	<u>\$1,322,890</u>
CAPITAL SUBTOTAL, CATEGORY 7000	<u>\$1,322,890</u>	<u>\$1,322,890</u>	<u>\$1,322,890</u>	<u>\$1,322,890</u>
INFORMATIONAL SUBTOTAL, CATEGORY 7000	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL, CATEGORY 7000	<u>\$1,322,890</u>	<u>\$1,322,890</u>	<u>\$1,322,890</u>	<u>\$1,322,890</u>

CAPITAL BUDGET PROJECT SCHEDULE

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

CATEGORY CODE / CATEGORY NAME PROJECT NUMBER / NAME OOE / TOF / MOF CODE	EXP 2022	BUD 2023	BL 2024	BL 2025
8000 Centralized Accounting and Payroll/Personnel System (CAPPS)				
9/9 ProjectONE/Centralized Accounting and Payroll/Personnel System (CAPPS)				
OBJECTS OF EXPENSE – CAPITAL				
1001 Salaries and Wages	\$3,490,523	\$3,836,032	\$3,836,032	\$3,836,032
1002 Other Personnel Costs	112,448	113,560	113,560	113,560
2001 Professional Fees and Services	38,533,941	40,667,388	39,232,017	39,232,017
2009 Other Operating Expense	4,872,533	5,233,207	5,233,207	5,233,207
CAPITAL SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 009	<u>\$47,009,445</u>	<u>\$49,850,187</u>	<u>\$48,414,816</u>	<u>\$48,414,816</u>
SUBTOTAL, OBJECTS OF EXPENSE, PROJECT 009	<u>\$47,009,445</u>	<u>\$49,850,187</u>	<u>\$48,414,816</u>	<u>\$48,414,816</u>
TYPE OF FINANCING – CAPITAL				
CA 0001 General Revenue Fund	\$46,979,445	\$49,850,187	\$48,414,816	\$48,414,816
CA 0777 Interagency Contract Receipts	30,000	0	0	0
CAPITAL SUBTOTAL, TYPE OF FINANCING, PROJECT 009	<u>\$47,009,445</u>	<u>\$49,850,187</u>	<u>\$48,414,816</u>	<u>\$48,414,816</u>
SUBTOTAL, TYPE OF FINANCING, PROJECT 009	<u>\$47,009,445</u>	<u>\$49,850,187</u>	<u>\$48,414,816</u>	<u>\$48,414,816</u>
CAPITAL SUBTOTAL, CATEGORY 8000	<u>\$47,009,445</u>	<u>\$49,850,187</u>	<u>\$48,414,816</u>	<u>\$48,414,816</u>
INFORMATIONAL SUBTOTAL, CATEGORY 8000	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL, CATEGORY 8000	<u>\$47,009,445</u>	<u>\$49,850,187</u>	<u>\$48,414,816</u>	<u>\$48,414,816</u>
AGENCY TOTAL – CAPITAL	<u>\$67,412,220</u>	<u>\$76,029,849</u>	<u>\$61,536,291</u>	<u>\$61,536,291</u>
AGENCY TOTAL – INFORMATIONAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
AGENCY TOTAL	<u>\$67,412,220</u>	<u>\$76,029,849</u>	<u>\$61,536,291</u>	<u>\$61,536,291</u>

CAPITAL BUDGET PROJECT SCHEDULE

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

CATEGORY CODE / CATEGORY NAME	EXP 2022	BUD 2023	BL 2024	BL 2025
PROJECT NUMBER / NAME				
OOE / TOF / MOF CODE				
METHOD OF FINANCING - CAPITAL				
0001 General Revenue Fund	\$67,382,220	\$76,029,849	\$61,536,291	\$61,536,291
0777 Interagency Contract Receipts	30,000	0	0	0
TOTAL, METHOD OF FINANCING - CAPITAL	<u>\$67,412,220</u>	<u>\$76,029,849</u>	<u>\$61,536,291</u>	<u>\$61,536,291</u>
TOTAL, METHOD OF FINANCING	<u>\$67,412,220</u>	<u>\$76,029,849</u>	<u>\$61,536,291</u>	<u>\$61,536,291</u>
METHOD OF FINANCING - INFORMATIONAL				
0001 General Revenue Fund	\$0	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING - INFORMATIONAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL, METHOD OF FINANCING	<u>\$67,412,220</u>	<u>\$76,029,849</u>	<u>\$61,536,291</u>	<u>\$61,536,291</u>
TYPE OF FINANCING - CAPITAL				
CA Current Appropriations	\$67,412,220	\$76,029,849	\$61,536,291	\$61,536,291
TOTAL, TYPE OF FINANCING - CAPITAL	<u>\$67,412,220</u>	<u>\$76,029,849</u>	<u>\$61,536,291</u>	<u>\$61,536,291</u>
TYPE OF FINANCING - INFORMATIONAL				
CA Current Appropriations	\$0	\$0	\$0	\$0
TOTAL, TYPE OF FINANCING - INFORMATIONAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL, TYPE OF FINANCING	<u>\$67,412,220</u>	<u>\$76,029,849</u>	<u>\$61,536,291</u>	<u>\$61,536,291</u>

CAPITAL BUDGET PROJECT INFORMATION

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

CATEGORY CODE / CATEGORY NAME

PROJECT NUMBER / NAME

5005 Acquisition of Information Resource Technologies

001 Daily Operations

PROJECT DESCRIPTION:

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

Number of Units / Average Unit Cost: N/A

Estimated Completion Date: Ongoing

Additional Capital Expenditure Amounts Required:

2026	2027
\$0	\$0

Type of Financing: CA Current Appropriations

Projected Useful Life: Ongoing

Estimated / Actual Project Cost: N/A

Length of Financing / Lease Period: N/A

Estimated / Actual Debt Obligation Payments: \$0

Revenue Generation / Cost Savings: N/A

Explanation: N/A

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

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

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

CAPITAL BUDGET PROJECT INFORMATION

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

CATEGORY CODE / CATEGORY NAME

PROJECT NUMBER / NAME

8000 Centralized Accounting and Payroll/Personnel System (CAPPS)

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

PROJECT DESCRIPTION:

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.

Number of Units / Average Unit Cost: N/A

Estimated Completion Date: Ongoing

Additional Capital Expenditure Amounts Required:

2026	2027
\$0	\$0

Type of Financing: CA Current Appropriations

Projected Useful Life: Ongoing

Estimated / Actual Project Cost: N/A

Length of Financing / Lease Period: N/A

Estimated / Actual Debt Obligation Payments: \$0

Revenue Generation / Cost Savings: N/A

Explanation: N/A

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

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

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

CAPITAL BUDGET ALLOCATION TO STRATEGIES

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

CATEGORY CODE / NAME	PROJECT NUMBER / NAME	STRATEGY NAME	GOAL OBJECTIVE STRATEGY	EST 2022	BUD 2023	BL 2024	BL 2025
	5005 Acquisition of Information Resource Technologies						
	001 Daily Operations						
	Capital	Maintain an ongoing program of audit and verification activities	01-01-01	\$4,553,028	\$4,468,124	\$4,468,124	\$4,468,124
	Capital	Improve compliance with tax laws through contact/collection program	01-02-01	2,106,391	2,067,112	2,067,112	2,067,112
	Capital	Provide information to taxpayers, government officials and the public	01-03-01	889,686	873,095	873,095	873,095
	Capital	Provide tax hearings; represent the agency; provide legal counsel	01-04-01	306,581	300,864	300,864	300,864
	Capital	Project receipts/disbursements; complete accounting/reporting	02-01-01	1,821,269	1,348,578	1,348,578	1,348,578
	Capital	Conduct property value study; provide assistance; review methods	02-02-01	496,540	487,282	487,282	487,282
	Capital	Ensure that the state's assets, cash receipts and warrants are secured	02-03-01	514,667	272,547	272,547	272,547
	Capital	Improve tax/voucher data processing, tax collection and disbursements	03-01-01	2,018,625	1,980,983	1,980,983	1,980,983
	TOTAL, PROJECT			\$12,706,787	\$11,798,585	\$11,798,585	\$11,798,585
	002 Geographic Information System Solution						
	Capital	Improve tax/voucher data processing, tax collection and disbursements	03-01-01	\$2,209,022	\$1,197,264	\$0	\$0
	TOTAL, PROJECT			\$2,209,022	\$1,197,264	\$0	\$0
	003 Call Center Modernization						
	Capital	Maintain an ongoing program of audit and verification activities	01-01-01	\$90,760	\$1,613,390	\$0	\$0
	Capital	Improve compliance with tax laws through contact/collection program	01-02-01	41,989	746,411	0	0
	Capital	Provide information to taxpayers, government officials and the public	01-03-01	17,735	315,265	0	0
	Capital	Provide tax hearings; represent the agency; provide legal counsel	01-04-01	6,111	108,639	0	0
	Capital	Project receipts/disbursements; complete accounting/reporting	02-01-01	27,393	486,957	0	0
	Capital	Conduct property value study; provide assistance; review methods	02-02-01	9,898	175,952	0	0
	Capital	Ensure that the state's assets, cash receipts and warrants are secured	02-03-01	5,536	98,414	0	0
	Capital	Improve tax/voucher data processing, tax collection and disbursements	03-01-01	40,239	715,311	0	0
	TOTAL, PROJECT			\$239,661	\$4,260,339	\$0	\$0

CAPITAL BUDGET ALLOCATION TO STRATEGIES

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

CATEGORY CODE / NAME	GOAL OBJECTIVE STRATEGY	EST 2022	BUD 2023	BL 2024	BL 2025
PROJECT NUMBER / NAME					
STRATEGY NAME					
5005 Acquisition of Information Resource Technologies					
004 eProcurement System					
Capital Provide statewide procurement and support services	02-04-01	\$0	\$1,500,000	\$0	\$0
TOTAL, PROJECT		\$0	\$1,500,000	\$0	\$0
005 Property Tax – Field Appraisal/Arbitration					
Capital Conduct property value study; provide assistance; review methods	02-02-01	\$1,941,990	\$2,958,010	\$0	\$0
TOTAL, PROJECT		\$1,941,990	\$2,958,010	\$0	\$0
006 Security Incident and Event Management System					
Capital Maintain an ongoing program of audit and verification activities	01-01-01	\$209,490	\$282,820	\$0	\$0
Capital Improve compliance with tax laws through contact/collection program	01-02-01	96,917	130,843	0	0
Capital Provide information to taxpayers, government officials and the public	01-03-01	40,935	55,265	0	0
Capital Provide tax hearings; represent the agency; provide legal counsel	01-04-01	14,106	19,044	0	0
Capital Project receipts/disbursements; complete accounting/reporting	02-01-01	63,229	85,361	0	0
Capital Conduct property value study; provide assistance; review methods	02-02-01	22,846	30,844	0	0
Capital Ensure that the state's assets, cash receipts and warrants are secured	02-03-01	12,779	17,251	0	0
Capital Improve tax/voucher data processing, tax collection and disbursements	03-01-01	92,879	125,391	0	0
TOTAL, PROJECT		\$553,181	\$746,819	\$0	\$0

CAPITAL BUDGET ALLOCATION TO STRATEGIES

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

CATEGORY CODE / NAME	GOAL OBJECTIVE STRATEGY	EST 2022	BUD 2023	BL 2024	BL 2025
PROJECT NUMBER / NAME					
STRATEGY NAME					
5005 Acquisition of Information Resource Technologies					
007 Tax Audit Automation					
Capital Maintain an ongoing program of audit and verification activities	01-01-01	\$541,255	\$907,272	\$0	\$0
Capital Improve compliance with tax laws through contact/collection program	01-02-01	250,404	419,736	0	0
Capital Provide information to taxpayers, government officials and the public	01-03-01	105,764	177,286	0	0
Capital Provide tax hearings; represent the agency; provide legal counsel	01-04-01	36,445	61,092	0	0
Capital Project receipts/disbursements; complete accounting/reporting	02-01-01	163,363	273,835	0	0
Capital Conduct property value study; provide assistance; review methods	02-02-01	59,028	98,945	0	0
Capital Ensure that the state's assets, cash receipts and warrants are secured	02-03-01	33,015	55,342	0	0
Capital Improve tax/voucher data processing, tax collection and disbursements	03-01-01	239,970	402,247	0	0
TOTAL, PROJECT		\$1,429,244	\$2,395,755	\$0	\$0
7000 Data Center/Shared Technology Services					
008 Data Center Consolidation					
Capital Maintain an ongoing program of audit and verification activities	01-01-01	\$500,979	\$500,979	\$500,979	\$500,979
Capital Improve compliance with tax laws through contact/collection program	01-02-01	231,770	231,770	231,770	231,770
Capital Provide information to taxpayers, government officials and the public	01-03-01	97,894	97,894	97,894	97,894
Capital Provide tax hearings; represent the agency; provide legal counsel	01-04-01	33,734	33,734	33,734	33,734
12Capital Project receipts/disbursements; complete accounting/reporting	02-01-01	151,206	151,206	151,206	151,206
Capital Conduct property value study; provide assistance; review methods	02-02-01	54,635	54,635	54,635	54,635
Capital Ensure that the state's assets, cash receipts and warrants are secured	02-03-01	30,559	30,559	30,559	30,559
Capital Improve tax/voucher data processing, tax collection and disbursements	03-01-01	222,113	222,113	222,113	222,113
TOTAL, PROJECT		\$1,322,890	\$1,322,890	\$1,322,890	\$1,322,890

CAPITAL BUDGET ALLOCATION TO STRATEGIES

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

CATEGORY CODE / NAME	GOAL OBJECTIVE STRATEGY	EST 2022	BUD 2023	BL 2024	BL 2025
PROJECT NUMBER / NAME					
STRATEGY NAME					
8000 Centralized Accounting and Payroll/Personnel System (CAPPS)					
009 ProjectONE/Centralized Accounting and Payroll/Personnel System (CAPPS)					
Capital Project receipts/disbursements; complete accounting/reporting	02-01-02	\$47,009,445	\$49,850,187	\$48,414,816	\$48,414,816
TOTAL, PROJECT		<u>\$47,009,445</u>	<u>\$49,850,187</u>	<u>\$48,414,816</u>	<u>\$48,414,816</u>
TOTAL CAPITAL, ALL PROJECTS		<u>\$67,412,220</u>	<u>\$76,029,849</u>	<u>\$61,536,291</u>	<u>\$61,536,291</u>
TOTAL INFORMATIONAL, ALL PROJECTS		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL, ALL PROJECTS		<u>\$67,412,220</u>	<u>\$76,029,849</u>	<u>\$61,536,291</u>	<u>\$61,536,291</u>

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

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

CATEGORY CODE / CATEGORY NAME	EST 2022	BUD 2023	BL 2024	BL 2025
PROJECT NUMBER / NAME				
GOAL / OBJ / STR				
5005 Acquisition of Information Resource Technologies				
1/1 Daily Operations				
OBJECTS OF EXPENSE - CAPITAL				
01-01-01 Ongoing Audit Activities				
2004 Utilities	\$1,212,774	\$1,209,979	\$1,209,979	\$1,209,979
2007 Rent - Machine and Other	3,297,703	3,258,145	3,258,145	3,258,145
5000 Capital Expenditures	42,551	0	0	0
01-02-01 Tax Laws Compliance				
2004 Utilities	561,072	559,779	559,779	559,779
2007 Rent - Machine and Other	1,525,634	1,507,333	1,507,333	1,507,333
5000 Capital Expenditures	19,685	0	0	0
01-03-01 Taxpayer Information				
2004 Utilities	236,982	236,436	236,436	236,436
2007 Rent - Machine and Other	644,389	636,659	636,659	636,659
5000 Capital Expenditures	8,315	0	0	0
01-04-01 Tax Hearings				
2004 Utilities	81,663	81,475	81,475	81,475
2007 Rent - Machine and Other	222,053	219,389	219,389	219,389
5000 Capital Expenditures	2,865	0	0	0
02-01-01 Accounting/Reporting				
2004 Utilities	366,042	365,198	365,198	365,198
2007 Rent - Machine and Other	995,319	983,380	983,380	983,380
5000 Capital Expenditures	459,908	0	0	0

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

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

CATEGORY CODE / CATEGORY NAME	EST 2022	BUD 2023	BL 2024	BL 2025
PROJECT NUMBER / NAME				
GOAL / OBJ / STR				
5005 Acquisition of Information Resource Technologies				
1/1 Daily Operations				
02-02-01 Property Tax Program				
2004 Utilities	132,262	131,957	131,957	131,957
2007 Rent - Machine and Other	359,638	355,325	355,325	355,325
5000 Capital Expenditures	4,640	0	0	0
02-03-01 Treasury Operations				
2004 Utilities	73,977	73,806	73,806	73,806
2007 Rent - Machine and Other	201,154	198,741	198,741	198,741
5000 Capital Expenditures	239,536	0	0	0
03-01-01 Revenue and Tax Processing				
2004 Utilities	537,694	536,455	536,455	536,455
2007 Rent - Machine and Other	1,462,066	1,444,528	1,444,528	1,444,528
5000 Capital Expenditures	18,865	0	0	0
CAPITAL TOTAL, OBJECTS OF EXPENSE, PROJECT 001	\$12,706,787	\$11,798,585	\$11,798,585	\$11,798,585

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

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

CATEGORY CODE / CATEGORY NAME	EST 2022	BUD 2023	BL 2024	BL 2025
PROJECT NUMBER / NAME				
GOAL / OBJ / STR				
5005 Acquisition of Information Resource Technologies				
1/1 Daily Operations				
METHOD OF FINANCING - CAPITAL				
GENERAL REVENUE FUNDS				
01-01-01 Ongoing Audit Activities	\$4,553,028	\$4,468,124	\$4,468,124	\$4,468,124
01-02-01 Tax Laws Compliance	2,106,391	2,067,112	2,067,112	2,067,112
01-03-01 Taxpayer Information	889,686	873,095	873,095	873,095
01-04-01 Tax Hearings	306,581	300,864	300,864	300,864
02-01-01 Accounting/Reporting	1,821,269	1,348,578	1,348,578	1,348,578
02-02-01 Property Tax Program	496,540	487,282	487,282	487,282
02-03-01 Treasury Operations	514,667	272,547	272,547	272,547
03-01-01 Revenue and Tax Processing	2,018,625	1,980,983	1,980,983	1,980,983
CAPITAL TOTAL, GENERAL REVENUE FUND	<u>\$12,706,787</u>	<u>\$11,798,585</u>	<u>\$11,798,585</u>	<u>\$11,798,585</u>
TOTAL, METHOD OF FINANCE, PROJECT 001	<u>\$12,706,787</u>	<u>\$11,798,585</u>	<u>\$11,798,585</u>	<u>\$11,798,585</u>

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

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

CATEGORY CODE / CATEGORY NAME	EST 2022	BUD 2023	BL 2024	BL 2025
PROJECT NUMBER / NAME				
GOAL / OBJ / STR				
5005 Acquisition of Information Resource Technologies				
2/2 Geographic Information System Solution				
OBJECTS OF EXPENSE - CAPITAL				
03-01-01 Revenue and Tax Processing				
2001 Professional Fees and Services	\$1,560,470	\$562,222	\$0	\$0
2009 Other Operating Expense	648,552	635,042	0	0
CAPITAL TOTAL, OBJECTS OF EXPENSE, PROJECT 002	<u>\$2,209,022</u>	<u>\$1,197,264</u>	<u>\$0</u>	<u>\$0</u>
METHOD OF FINANCING – CAPITAL				
GENERAL REVENUE FUNDS				
03-01-01 Revenue and Tax Processing	\$2,209,022	\$1,197,264	\$0	\$0
CAPITAL TOTAL, OBJECTS OF EXPENSE, PROJECT 002	<u>\$2,209,022</u>	<u>\$1,197,264</u>	<u>\$0</u>	<u>\$0</u>
TOTAL, METHOD OF FINANCE, PROJECT 002	<u><u>\$2,209,022</u></u>	<u><u>\$1,197,264</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

Agency Code: 304	Agency Name: Comptroller of Public Accounts				
CATEGORY CODE / CATEGORY NAME		EST 2022	BUD 2023	BL 2024	BL 2025
PROJECT NUMBER / NAME					
GOAL / OBJ / STR					
5005 Acquisition of Information Resource Technologies					
3/3 Call Center Modernization					
OBJECTS OF EXPENSE - CAPITAL					
01-01-01 Ongoing Audit Activities					
2001 Professional Fees and Services		\$90,760	\$1,613,390	\$0	\$0
01-02-01 Tax Laws Compliance					
2001 Professional Fees and Services		\$41,989	\$746,411	\$0	\$0
01-03-01 Taxpayer Information					
2001 Professional Fees and Services		\$17,735	\$315,265	\$0	\$0
01-04-01 Tax Hearings					
2001 Professional Fees and Services		\$6,111	\$108,639	\$0	\$0
02-01-01 Accounting/Reporting					
2001 Professional Fees and Services		\$27,393	\$486,957	\$0	\$0
02-02-01 Property Tax Program					
2001 Professional Fees and Services		\$9,898	\$175,952	\$0	\$0
02-03-01 Treasury Operations					
2001 Professional Fees and Services		\$5,536	\$98,414	\$0	\$0
03-01-01 Revenue and Tax Processing					
2001 Professional Fees and Services		\$40,239	\$715,311	\$0	\$0
CAPITAL TOTAL, OBJECTS OF EXPENSE, PROJECT 003		\$239,661	\$4,260,339	\$0	\$0

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

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

CATEGORY CODE / CATEGORY NAME PROJECT NUMBER / NAME GOAL / OBJ / STR	EST 2022	BUD 2023	BL 2024	BL 2025
5005 Acquisition of Information Resource Technologies				
3/3 Call Center Modernization				
METHOD OF FINANCING - CAPITAL				
GENERAL REVENUE FUNDS				
01-01-01 Ongoing Audit Activities	\$90,760	\$1,613,390	\$0	\$0
01-02-01 Tax Laws Compliance	41,989	746,411	0	0
01-03-01 Taxpayer Information	17,735	315,265	0	0
01-04-01 Tax Hearings	6,111	108,639	0	0
02-01-01 Accounting/Reporting	27,393	486,957	0	0
02-02-01 Property Tax Program	9,898	175,952	0	0
02-03-01 Treasury Operations	5,536	98,414	0	0
03-01-01 Revenue and Tax Processing	40,239	715,311	0	0
CAPITAL TOTAL, GENERAL REVENUE FUND	\$239,661	\$4,260,339	\$0	\$0
TOTAL, METHOD OF FINANCE, PROJECT 003	\$239,661	\$4,260,339	\$0	\$0

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

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

CATEGORY CODE / CATEGORY NAME PROJECT NUMBER / NAME GOAL / OBJ / STR	EST 2022	BUD 2023	BL 2024	BL 2025
5005 Acquisition of Information Resource Technologies				
4/4 eProcurement				
OBJECTS OF EXPENSE - CAPITAL				
02-04-01 Procurement and Support Services				
2001 Professional Fees and Services	\$0	\$1,500,000	\$0	\$0
CAPITAL TOTAL, OBJECTS OF EXPENSE, PROJECT 004	\$0	\$1,500,000	\$0	\$0
METHOD OF FINANCING – CAPITAL				
GENERAL REVENUE FUNDS				
02-04-01 Procurement and Support Services	\$0	\$1,500,000	\$0	\$0
CAPITAL TOTAL, OBJECTS OF EXPENSE, PROJECT 004	\$0	\$1,500,000	\$0	\$0
TOTAL, METHOD OF FINANCE, PROJECT 004	\$0	\$1,500,000	\$0	\$0

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

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

CATEGORY CODE / CATEGORY NAME	EST 2022	BUD 2023	BL 2024	BL 2025
PROJECT NUMBER / NAME				
GOAL / OBJ / STR				
5005 Acquisition of Information Resource Technologies				
5/5 Property Tax System				
OBJECTS OF EXPENSE - CAPITAL				
02-02-01 Property Tax Program				
2001 Professional Fees and Services	\$1,906,198	\$2,958,010	\$0	\$0
2009 Other Operating Expense	35,792	0	0	0
CAPITAL TOTAL, OBJECTS OF EXPENSE, PROJECT 005	\$1,941,990	\$2,958,010	\$0	\$0
METHOD OF FINANCING – CAPITAL				
GENERAL REVENUE FUNDS				
02-02-01 Property Tax Program	\$1,941,990	\$2,958,010	\$0	\$0
CAPITAL TOTAL, OTHER FUNDS	\$1,941,990	\$2,958,010	\$0	\$0
TOTAL, METHOD OF FINANCE, PROJECT 005	\$1,941,990	\$2,958,010	\$0	\$0

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

Agency Code: 304	Agency Name: Comptroller of Public Accounts			
CATEGORY CODE / CATEGORY NAME				
PROJECT NUMBER / NAME	EST 2022	BUD 2023	BL 2024	BL 2025
GOAL / OBJ / STR				
5005 Acquisition of Information Resource Technologies				
6/6 Security Incident and Event Management System				
OBJECTS OF EXPENSE - CAPITAL				
01-01-01 Ongoing Audit Activities				
2001 Professional Fees and Services	\$209,490	\$282,820	\$0	\$0
01-02-01 Tax Laws Compliance				
2001 Professional Fees and Services	\$96,917	\$130,843	\$0	\$0
01-03-01 Taxpayer Information				
2001 Professional Fees and Services	\$40,935	\$55,265	\$0	\$0
01-04-01 Tax Hearings				
2001 Professional Fees and Services	\$14,106	\$19,044	\$0	\$0
02-01-01 Accounting/Reporting				
2001 Professional Fees and Services	\$63,229	\$85,361	\$0	\$0
02-02-01 Property Tax Program				
2001 Professional Fees and Services	\$22,846	\$30,844	\$0	\$0
02-03-01 Treasury Operations				
2001 Professional Fees and Services	\$12,779	\$17,251	\$0	\$0
03-01-01 Revenue and Tax Processing				
2001 Professional Fees and Services	\$92,879	\$125,391	\$0	\$0
CAPITAL TOTAL, OBJECTS OF EXPENSE, PROJECT 006	\$553,181	\$746,819	\$0	\$0

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

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

CATEGORY CODE / CATEGORY NAME PROJECT NUMBER / NAME GOAL / OBJ / STR	EST 2022	BUD 2023	BL 2024	BL 2025
5005 Acquisition of Information Resource Technologies				
6/6 Call Center Modernization				
METHOD OF FINANCING - CAPITAL				
GENERAL REVENUE FUNDS				
01-01-01 Ongoing Audit Activities	\$209,490	\$282,820	\$0	\$0
01-02-01 Tax Laws Compliance	96,917	130,843	0	0
01-03-01 Taxpayer Information	40,935	55,265	0	0
01-04-01 Tax Hearings	14,106	19,044	0	0
02-01-01 Accounting/Reporting	63,229	85,361	0	0
02-02-01 Property Tax Program	22,846	30,844	0	0
02-03-01 Treasury Operations	12,779	17,251	0	0
03-01-01 Revenue and Tax Processing	92,879	125,391	0	0
CAPITAL TOTAL, GENERAL REVENUE FUND	\$553,181	\$746,819	\$0	\$0
TOTAL, METHOD OF FINANCE, PROJECT 006	\$553,181	\$746,819	\$0	\$0

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

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

CATEGORY CODE / CATEGORY NAME	EST 2022	BUD 2023	BL 2024	BL 2025
PROJECT NUMBER / NAME				
GOAL / OBJ / STR				
5005 Acquisition of Information Resource Technologies				
7/7 Tax Audit Automation				
OBJECTS OF EXPENSE - CAPITAL				
01-01-01 Ongoing Audit Activities				
2001 Professional Fees and Services	\$531,122	\$907,272	\$0	\$0
2009 Other Operating Expense	10,133	0	0	0
01-02-01 Tax Laws Compliance				
2001 Professional Fees and Services	\$245,716	\$419,736	\$0	\$0
2009 Other Operating Expense	4,688	0	0	0
01-03-01 Taxpayer Information				
2001 Professional Fees and Services	\$103,784	\$177,286	\$0	\$0
2009 Other Operating Expense	1,980	0	0	0
01-04-01 Tax Hearings				
2001 Professional Fees and Services	\$35,763	\$61,092	\$0	\$0
2009 Other Operating Expense	682	0	0	0
02-01-01 Accounting/Reporting				
2001 Professional Fees and Services	\$160,304	\$273,835	\$0	\$0
2009 Other Operating Expense	3,059	0	0	0
02-02-01 Property Tax Program				
2001 Professional Fees and Services	\$57,923	\$98,945	\$0	\$0
2009 Other Operating Expense	1,105	0	0	0

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

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

CATEGORY CODE / CATEGORY NAME	EST 2022	BUD 2023	BL 2024	BL 2025
PROJECT NUMBER / NAME				
GOAL / OBJ / STR				
5005 Acquisition of Information Resource Technologies				
7/7 Tax Audit Automation				
02-03-01 Treasury Operations				
2001 Professional Fees and Services	\$32,397	\$55,342	\$0	\$0
2009 Other Operating Expense	618	0	0	0
03-01-01 Revenue and Tax Processing				
2001 Professional Fees and Services	\$235,477	\$402,247	\$0	\$0
2009 Other Operating Expense	4,493	0	0	0
CAPITAL TOTAL, OBJECTS OF EXPENSE, PROJECT 007	\$1,429,244	\$2,395,755	\$0	\$0
METHOD OF FINANCING – CAPITAL				
GENERAL REVENUE FUNDS				
01-01-01 Ongoing Audit Activities	\$541,255	\$907,272	\$0	\$0
01-02-01 Tax Laws Compliance	250,404	419,736	0	0
01-03-01 Taxpayer Information	105,764	177,286	0	0
01-04-01 Tax Hearings	36,445	61,092	0	0
02-01-01 Accounting/Reporting	163,363	273,835	0	0
02-02-01 Property Tax Program	59,028	98,945	0	0
02-03-01 Treasury Operations	33,015	55,342	0	0
03-01-01 Revenue and Tax Processing	239,970	402,247	0	0
CAPITAL TOTAL, GENERAL REVENUE FUND	\$1,429,244	\$2,395,755	\$0	\$0
TOTAL, METHOD OF FINANCE, PROJECT 007	\$1,429,244	\$2,395,755	\$0	\$0

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

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

CATEGORY CODE / CATEGORY NAME	EST 2022	BUD 2023	BL 2024	BL 2025
PROJECT NUMBER / NAME				
GOAL / OBJ / STR				
7000 Data Center/Shared Technology Services				
8/8 Data Center Consolidation				
OBJECTS OF EXPENSE - CAPITAL				
01-01-01 Ongoing Audit Activities				
2001 Professional Fees and Services	\$500,979	\$500,979	\$500,979	\$500,979
01-02-01 Tax Laws Compliance				
2001 Professional Fees and Services	\$231,770	\$231,770	\$231,770	\$231,770
01-03-01 Taxpayer Information				
2001 Professional Fees and Services	\$97,894	\$97,894	\$97,894	\$97,894
01-04-01 Tax Hearings				
2001 Professional Fees and Services	\$33,734	\$33,734	\$33,734	\$33,734
02-01-01 Accounting/Reporting				
2001 Professional Fees and Services	\$151,206	\$151,206	\$151,206	\$151,206
02-02-01 Property Tax Program				
2001 Professional Fees and Services	\$54,635	\$54,635	\$54,635	\$54,635
02-03-01 Treasury Operations				
2001 Professional Fees and Services	\$30,559	\$30,559	\$30,559	\$30,559
03-01-01 Revenue and Tax Processing				
2001 Professional Fees and Services	\$222,113	\$222,113	\$222,113	\$222,113
CAPITAL TOTAL, OBJECTS OF EXPENSE, PROJECT 008	\$1,322,890	\$1,322,890	\$1,322,890	\$1,322,890

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

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

CATEGORY CODE / CATEGORY NAME	EST 2022	BUD 2023	BL 2024	BL 2025
PROJECT NUMBER / NAME				
GOAL / OBJ / STR				
7000 Data Center/Shared Technology Services				
8/8 Data Center Consolidation				
METHOD OF FINANCING - CAPITAL				
GENERAL REVENUE FUNDS				
01-01-01 Ongoing Audit Activities	\$500,979	\$500,979	\$500,979	\$500,979
01-02-01 Tax Laws Compliance	231,770	231,770	231,770	231,770
01-03-01 Taxpayer Information	97,894	97,894	97,894	97,894
01-04-01 Tax Hearings	33,734	33,734	33,734	33,734
02-01-01 Accounting/Reporting	151,206	151,206	151,206	151,206
02-02-01 Property Tax Program	54,635	54,635	54,635	54,635
02-03-01 Treasury Operations	30,559	30,559	30,559	30,559
03-01-01 Revenue and Tax Processing	222,113	222,113	222,113	222,113
CAPITAL TOTAL, GENERAL REVENUE FUND	<u>\$1,322,890</u>	<u>\$1,322,890</u>	<u>\$1,322,890</u>	<u>\$1,322,890</u>
TOTAL, METHOD OF FINANCE, PROJECT 008	<u>\$1,322,890</u>	<u>\$1,322,890</u>	<u>\$1,322,890</u>	<u>\$1,322,890</u>

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

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

CATEGORY CODE / CATEGORY NAME	EST 2022	BUD 2023	BL 2024	BL 2025
PROJECT NUMBER / NAME				
GOAL / OBJ / STR				
8000 Acquisition of Information Resource Technologies				
9/9 ProjectONE/Centralized Accounting and Payroll/Personnel System (CAPPS)				
OBJECTS OF EXPENSE - CAPITAL				
02-01-02 CAPPS				
1001 Salaries and Wages	\$3,490,523	\$3,836,032	\$3,836,032	\$3,836,032
1002 Other Personnel Costs	112,448	113,560	113,560	113,560
2001 Professional Fees and Services	38,533,941	40,667,388	39,232,017	39,232,017
2009 Other Operating Expense	4,872,533	5,233,207	5,233,207	5,233,207
<hr/>				
CAPITAL TOTAL, OBJECTS OF EXPENSE, PROJECT 009	\$47,009,445	\$49,850,187	\$48,414,816	\$48,414,816
<hr/>				
METHOD OF FINANCING				
GENERAL REVENUE FUNDS – CAPITAL				
02-01-02 CAPPS				
General Revenue Fund	\$46,979,445	\$49,850,187	\$48,414,816	\$48,414,816
<hr/>				
TOTAL, GENERAL REVENUE FUND	\$46,979,445	\$49,850,187	\$48,414,816	\$48,414,816
<hr/>				
OTHER FUNDS – CAPITAL				
02-01-02 CAPPS				
Interagency Contract Receipts	\$30,000	\$0	\$0	\$0
<hr/>				
TOTAL, OTHER FUNDS	\$30,000	\$0	\$0	\$0
<hr/>				
TOTAL, METHOD OF FINANCE, PROJECT 009	\$47,009,445	\$49,850,187	\$48,414,816	\$48,414,816
<hr/>				

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

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

CATEGORY CODE / CATEGORY NAME	EST 2022	BUD 2023	BL 2024	BL 2025
PROJECT NUMBER / NAME				
GOAL / OBJ / STR				
METHOD OF FINANCING - CAPITAL				
General Revenue Funds	\$67,382,220	\$76,029,849	\$61,536,291	\$61,536,291
Other Funds	30,000	0	0	0
TOTAL, METHOD OF FINANCING - CAPITAL	<u>\$67,412,220</u>	<u>\$76,029,849</u>	<u>\$61,536,291</u>	<u>\$61,536,291</u>
TOTAL, ALL PROJECTS	<u><u>\$67,412,220</u></u>	<u><u>\$76,029,849</u></u>	<u><u>\$61,536,291</u></u>	<u><u>\$61,536,291</u></u>

HISTORICALLY UNDERUTILIZED BUSINESS (HUB) SUPPORTING SCHEDULE

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

Comparison to Statewide HUB Procurement Goals

A. Fiscal Year 2020-21 HUB Expenditure Information

Statewide HUB Goals	Procurement Category	HUB Expenditures FY 2020			Total Expenditures FY 2020	HUB Expenditures FY 2021			Total Expenditures FY 2021		
		% Goal	% Actual	Difference		Actual \$	% Goal	% Actual		Difference	Actual \$
11.2%	Heavy Construction	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
21.1%	Building Construction	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
32.9%	Special Trade Construction	32.9%	9.8%	(23.1%)	\$7,647	\$77,829	32.9%	6.6%	(26.3%)	\$7,198	\$108,671
23.7%	Professional Services	23.7%	0.0%	(23.7%)	\$0	\$129,522	23.7%	0.0%	(23.7%)	\$0	\$157,230
26.0%	Other Services	26.0%	28.9%	2.9%	\$21,295,536	\$73,658,261	26.0%	32.5%	6.5%	\$22,054,054	\$67,761,243
21.1%	Commodities	21.1%	12.6%	(8.5%)	\$2,090,845	\$16,626,006	21.1%	13.2%	(7.9%)	\$2,198,591	\$16,616,354
	Total Expenditures		25.9%		\$23,394,028	\$90,491,618		28.7%		\$24,259,843	\$84,643,498

B. Assessment of Fiscal Year 2020-21 Efforts to Meet HUB Procurement Goals

Attainment:

The agency attained or exceeded one of four, or 25 percent, of the applicable agency HUB procurement goals in fiscal year 2020. In fiscal 2021, the agency attained or exceeded one of four, or 25 percent, of the applicable agency HUB procurement goals.

Applicability:

The "Heavy Construction" and "Building Construction" categories were not applicable to agency operations in either fiscal 2020 or fiscal 2021 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 2020, a total of 9.8 percent was expended with HUBs. A total of 6.6 percent was expended in fiscal 2021. In fiscal 2020 and fiscal 2021, there were minimal expenditures in the "Professional Services" category. In the "Other Services" category, numerous large dollar contracts were awarded to vendors who provided computer programming, computer maintenance and reproduction and printing services. In fiscal 2020, a total of 28.9 percent was expended with HUBs and a total of 32.5 percent was expended in fiscal 2021. Several contracts were awarded in the "Commodities" category to non-HUB prime contractors primarily for large information technology related systems and products. In fiscal 2020, a total of 12.6 percent was expended with HUBs and a total of 13.2 percent was expended in fiscal 2021.

HISTORICALLY UNDERUTILIZED BUSINESS (HUB) SUPPORTING SCHEDULE

Agency Code: 304

Agency Name: Comptroller of Public Accounts

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 Protégé sponsorship 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 and matchmaking 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 Manager; a HUB Coordinator, who also supervises the Procurement Section of CAP and handles high-value procurements; 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. The HUB Liaison also serves as a purchaser. 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.

INDIRECT ADMINISTRATIVE AND SUPPORT COSTS

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

GOAL: 01 To improve voluntary compliance with tax laws

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

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

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$15,636,851	\$15,521,622	\$15,473,690	\$15,473,690	\$15,473,690
1002 Other Personnel Costs	644,625	633,297	659,590	659,590	659,590
2001 Professional Fees and Services	8,026,091	15,441,218	12,345,802	12,523,979	12,523,979
2002 Fuels and Lubricants	1,145	1,616	1,041	1,041	1,041
2003 Consumable Supplies	305,699	342,815	332,050	332,050	332,050
2004 Utilities	1,311,263	1,310,194	1,297,576	1,297,576	1,297,576
2005 Travel	19,305	45,292	46,516	46,516	46,516
2006 Rent – Building	179,706	211,357	185,522	185,522	185,522
2007 Rent – Machine and Other	3,378,552	3,540,059	3,503,393	3,503,393	3,503,393
2009 Other Operating Expense	6,141,916	6,927,564	6,593,561	6,867,898	6,867,898
5000 Capital Expenditures	531,662	63,112	0	0	0
TOTAL, OBJECTS OF EXPENSE	\$36,176,815	\$44,038,146	\$40,438,741	\$40,891,255	\$40,891,255
METHOD OF FINANCING:					
0001 General Revenue Fund	\$36,151,176	\$44,013,706	\$40,414,301	\$40,866,815	\$40,866,815
0666 Appropriated Receipts	25,639	24,440	24,440	24,440	24,440
TOTAL, METHOD OF FINANCING	\$36,176,815	\$44,038,146	\$40,438,741	\$40,891,255	\$40,891,255
FULL TIME EQUIVALENT POSITIONS	186.6	179.6	196.3	196.3	196.3

METHOD OF ALLOCATION:

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

INDIRECT ADMINISTRATIVE AND SUPPORT COSTS

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

GOAL: 01 To improve voluntary compliance with tax laws

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

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

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$7,234,160	\$7,180,851	\$7,158,676	\$7,158,676	\$7,158,676
1002 Other Personnel Costs	298,226	292,986	305,149	305,149	305,149
2001 Professional Fees and Services	3,713,153	7,143,652	5,711,604	5,794,036	5,794,036
2002 Fuels and Lubricants	530	747	482	482	482
2003 Consumable Supplies	141,427	158,598	153,618	153,618	153,618
2004 Utilities	606,636	606,142	600,304	600,304	600,304
2005 Travel	8,931	20,954	21,520	21,520	21,520
2006 Rent – Building	83,139	97,781	85,829	85,829	85,829
2007 Rent – Machine and Other	1,563,038	1,637,756	1,620,793	1,620,793	1,620,793
2009 Other Operating Expense	2,841,467	3,204,936	3,050,414	3,177,333	3,177,333
5000 Capital Expenditures	245,965	29,199	0	0	0
TOTAL, OBJECTS OF EXPENSE	\$16,736,672	\$20,373,602	\$18,708,389	\$18,917,740	\$18,917,740
METHOD OF FINANCING:					
0001 General Revenue Fund	\$16,724,810	\$20,362,296	\$18,697,083	\$18,906,434	\$18,906,434
0666 Appropriated Receipts	11,862	11,306	11,306	11,306	11,306
TOTAL, METHOD OF FINANCING	\$16,736,672	\$20,373,602	\$18,708,389	\$18,917,740	\$18,917,740
FULL TIME EQUIVALENT POSITIONS	86.3	83.0	90.7	90.7	90.7

METHOD OF ALLOCATION:

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

INDIRECT ADMINISTRATIVE AND SUPPORT COSTS

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

GOAL: 01 To improve voluntary compliance with tax laws

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

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

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$3,055,524	\$3,033,008	\$3,023,642	\$3,023,642	\$3,023,642
1002 Other Personnel Costs	125,963	123,750	128,887	128,887	128,887
2001 Professional Fees and Services	1,568,341	3,017,296	2,412,435	2,447,252	2,447,252
2002 Fuels and Lubricants	224	316	203	203	203
2003 Consumable Supplies	59,735	66,988	64,884	64,884	64,884
2004 Utilities	256,228	256,019	253,553	253,553	253,553
2005 Travel	3,772	8,850	9,089	9,089	9,089
2006 Rent – Building	35,116	41,300	36,252	36,252	36,252
2007 Rent – Machine and Other	660,187	691,746	684,582	684,582	684,582
2009 Other Operating Expense	1,200,163	1,353,683	1,288,417	1,342,024	1,342,024
5000 Capital Expenditures	103,889	12,332	0	0	0
TOTAL, OBJECTS OF EXPENSE	\$7,069,142	\$8,605,288	\$7,901,944	\$7,990,368	\$7,990,368
METHOD OF FINANCING:					
0001 General Revenue Fund	\$7,064,132	\$8,600,512	\$7,897,168	\$7,985,592	\$7,985,592
0666 Appropriated Receipts	5,010	4,776	4,776	4,776	4,776
TOTAL, METHOD OF FINANCING	\$7,069,142	\$8,605,288	\$7,901,944	\$7,990,368	\$7,990,368
FULL TIME EQUIVALENT POSITIONS	36.5	35.1	38.5	38.5	38.5

METHOD OF ALLOCATION:

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

INDIRECT ADMINISTRATIVE AND SUPPORT COSTS

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

GOAL: 01 To improve voluntary compliance with tax laws

OBJECTIVE: 04 Provide fair and timely hearings and position letters

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

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$1,052,917	\$1,045,158	\$1,041,931	\$1,041,931	\$1,041,931
1002 Other Personnel Costs	43,406	42,643	44,414	44,414	44,414
2001 Professional Fees and Services	540,442	1,039,744	831,312	843,311	843,311
2002 Fuels and Lubricants	77	109	70	70	70
2003 Consumable Supplies	20,584	23,084	22,359	22,359	22,359
2004 Utilities	88,295	88,222	87,373	87,373	87,373
2005 Travel	1,300	3,050	3,132	3,132	3,132
2006 Rent – Building	12,101	14,232	12,492	12,492	12,492
2007 Rent – Machine and Other	227,497	238,372	235,903	235,903	235,903
2009 Other Operating Expense	413,570	466,471	443,981	462,455	462,455
5000 Capital Expenditures	35,800	4,250	0	0	0
TOTAL, OBJECTS OF EXPENSE	\$2,435,989	\$2,965,335	\$2,722,967	\$2,753,440	\$2,753,440
METHOD OF FINANCING:					
0001 General Revenue Fund	\$2,434,263	\$2,963,224	\$2,720,856	\$2,751,329	\$2,751,329
0666 Appropriated Receipts	1,726	2,111	2,111	2,111	2,111
TOTAL, METHOD OF FINANCING	\$2,435,989	\$2,965,335	\$2,722,967	\$2,753,440	\$2,753,440
FULL TIME EQUIVALENT POSITIONS	12.6	12.1	13.2	13.2	13.2

METHOD OF ALLOCATION:

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

INDIRECT ADMINISTRATIVE AND SUPPORT COSTS

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

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

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

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

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$4,719,546	\$4,684,767	\$4,670,300	\$4,670,300	\$4,670,300
1002 Other Personnel Costs	194,562	191,143	199,079	199,079	199,079
2001 Professional Fees and Services	2,422,451	4,660,500	3,726,235	3,780,013	3,780,013
2002 Fuels and Lubricants	346	488	314	314	314
2003 Consumable Supplies	92,267	103,469	100,220	100,220	100,220
2004 Utilities	395,768	395,445	391,637	391,637	391,637
2005 Travel	5,827	13,670	14,040	14,040	14,040
2006 Rent – Building	54,239	63,792	55,995	55,995	55,995
2007 Rent – Machine and Other	1,019,722	1,068,468	1,057,401	1,057,401	1,057,401
2009 Other Operating Expense	1,853,766	2,090,892	1,990,082	2,072,883	2,072,883
5000 Capital Expenditures	160,467	19,049	0	0	0
TOTAL, OBJECTS OF EXPENSE	\$10,918,961	\$13,291,683	\$12,205,303	\$12,341,882	\$12,341,882
METHOD OF FINANCING:					
0001 General Revenue Fund	\$10,911,223	\$13,284,307	\$12,197,927	\$12,334,506	\$12,334,506
0666 Appropriated Receipts	7,738	7,376	7,376	7,376	7,376
TOTAL, METHOD OF FINANCING	\$10,918,961	\$13,291,683	\$12,205,303	\$12,341,882	\$12,341,882
FULL TIME EQUIVALENT POSITIONS	56.3	54.2	59.3	59.3	59.3

METHOD OF ALLOCATION:

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

INDIRECT ADMINISTRATIVE AND SUPPORT COSTS

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

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

OBJECTIVE: 02 Ensure the effectiveness of the property value study

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

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$1,705,313	\$1,692,746	\$1,687,519	\$1,687,519	\$1,687,519
1002 Other Personnel Costs	70,301	69,066	71,933	71,933	71,933
2001 Professional Fees and Services	875,304	1,683,977	1,346,400	1,365,831	1,365,831
2002 Fuels and Lubricants	125	176	114	114	114
2003 Consumable Supplies	33,339	37,387	36,212	36,212	36,212
2004 Utilities	143,003	142,886	141,510	141,510	141,510
2005 Travel	2,105	4,939	5,073	5,073	5,073
2006 Rent – Building	19,598	23,050	20,232	20,232	20,232
2007 Rent – Machine and Other	368,456	386,069	382,071	382,071	382,071
2009 Other Operating Expense	669,821	755,501	719,076	748,994	748,994
5000 Capital Expenditures	57,982	6,883	0	0	0
TOTAL, OBJECTS OF EXPENSE	\$3,945,347	\$4,802,680	\$4,410,140	\$4,459,489	\$4,459,489
METHOD OF FINANCING:					
0001 General Revenue Fund	\$3,942,551	\$4,800,015	\$4,407,475	\$4,456,824	\$4,456,824
0666 Appropriated Receipts	2,796	2,665	2,665	2,665	2,665
TOTAL, METHOD OF FINANCING	\$3,945,347	\$4,802,680	\$4,410,140	\$4,459,489	\$4,459,489
FULL TIME EQUIVALENT POSITIONS	20.3	19.6	21.4	21.4	21.4

METHOD OF ALLOCATION:

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

INDIRECT ADMINISTRATIVE AND SUPPORT COSTS

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

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

OBJECTIVE: 03 Maximize state revenue

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

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$953,819	946,790	\$943,866	\$943,866	\$943,866
1002 Other Personnel Costs	39,321	38,629	40,234	40,234	40,234
2001 Professional Fees and Services	489,577	941,886	753,071	763,939	763,939
2002 Fuels and Lubricants	70	98	64	64	64
2003 Consumable Supplies	18,647	20,911	20,254	20,254	20,254
2004 Utilities	79,985	79,919	79,149	79,149	79,149
2005 Travel	1,177	2,763	2,837	2,837	2,837
2006 Rent – Building	10,962	12,893	11,316	11,316	11,316
2007 Rent – Machine and Other	206,085	215,937	213,701	213,701	213,701
2009 Other Operating Expense	374,646	422,569	402,195	418,929	418,929
5000 Capital Expenditures	32,430	3,850	0	0	0
TOTAL, OBJECTS OF EXPENSE	\$2,206,719	\$2,686,245	\$2,466,687	\$2,494,289	\$2,494,289
METHOD OF FINANCING:					
0001 General Revenue Fund	\$2,195,352	\$2,674,754	\$2,455,196	\$2,482,798	\$2,482,798
0666 Appropriated Receipts	11,367	11,491	11,491	11,491	11,491
TOTAL, METHOD OF FINANCING	\$2,206,719	\$2,686,245	\$2,466,687	\$2,494,289	\$2,494,289
FULL TIME EQUIVALENT POSITIONS	11.4	11.0	12.0	12.0	12.0

METHOD OF ALLOCATION:

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

INDIRECT ADMINISTRATIVE AND SUPPORT COSTS

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

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

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

STRATEGY: 01 Provide statewide procurement and support services

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$267,422	\$286,610	\$353,562	\$353,562	\$353,562
1002 Other Personnel Costs	24,392	41,369	4,960	4,960	4,960
2001 Professional Fees and Services	0	0	0	0	0
2002 Fuels and Lubricants	0	0	0	0	0
2003 Consumable Supplies	130	150	150	150	150
2004 Utilities	0	0	0	0	0
2005 Travel	0	0	0	0	0
2006 Rent – Building	0	0	0	0	0
2007 Rent – Machine and Other	4,515	4,515	4,515	4,515	4,515
2009 Other Operating Expense	5,048	5,729	6,314	6,314	6,314
5000 Capital Expenditures	0	0	0	0	0
TOTAL, OBJECTS OF EXPENSE	\$301,507	\$338,373	\$369,501	\$369,501	\$369,501
METHOD OF FINANCING:					
0001 General Revenue Fund	\$120,603	\$165,803	\$181,055	\$181,055	\$181,055
0666 Appropriated Receipts	171,859	121,814	133,020	133,020	133,020
0777 Interagency Contract Receipts	9,045	50,756	55,426	55,426	55,426
TOTAL, METHOD OF FINANCING	\$301,507	\$338,373	\$369,501	\$369,501	\$369,501
FULL TIME EQUIVALENT POSITIONS	2.8	2.9	8.3	8.3	8.3

METHOD OF ALLOCATION:

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

INDIRECT ADMINISTRATIVE AND SUPPORT COSTS

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

GOAL: 03 To expeditiously manage the receipt and disbursement of state revenue

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

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

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
1001 Salaries and Wages	\$6,932,737	\$6,881,649	\$6,860,397	\$6,860,397	\$6,860,397
1002 Other Personnel Costs	285,800	280,778	292,435	292,435	292,435
2001 Professional Fees and Services	3,558,439	6,846,001	5,473,621	5,552,618	5,552,618
2002 Fuels and Lubricants	508	716	462	462	462
2003 Consumable Supplies	135,535	151,990	147,217	147,217	147,217
2004 Utilities	581,360	580,887	575,292	575,292	575,292
2005 Travel	8,559	20,081	20,623	20,623	20,623
2006 Rent – Building	79,674	93,707	82,253	82,253	82,253
2007 Rent – Machine and Other	1,497,911	1,569,516	1,553,260	1,553,260	1,553,260
2009 Other Operating Expense	2,723,073	3,071,397	2,923,313	3,044,943	3,044,943
5000 Capital Expenditures	235,717	27,982	0	0	0
TOTAL, OBJECTS OF EXPENSE	\$16,039,313	\$19,524,704	\$17,928,873	\$18,129,500	\$18,129,500
METHOD OF FINANCING:					
0001 General Revenue Fund	\$16,035,516	\$19,513,869	\$17,918,038	\$18,118,665	\$18,118,665
0666 Appropriated Receipts	3,797	10,835	10,835	10,835	10,835
TOTAL, METHOD OF FINANCING	\$16,039,313	\$19,524,704	\$17,928,873	\$18,129,500	\$18,129,500
FULL TIME EQUIVALENT POSITIONS	82.7	79.6	87.1	87.1	87.1

METHOD OF ALLOCATION:

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

INDIRECT ADMINISTRATIVE AND SUPPORT COSTS

Agency Code: 304	Agency Name: Comptroller of Public Accounts					
CODE	DESCRIPTION	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
GRAND TOTALS						
OBJECTS OF EXPENSE:						
1001	Salaries and Wages	\$41,558,289	\$41,273,201	\$41,213,583	\$41,213,583	\$41,213,583
1002	Other Personnel Costs	1,726,596	1,713,661	1,746,681	1,746,681	1,746,681
2001	Professional Fees and Services	21,193,798	40,774,274	32,600,480	33,070,979	33,070,979
2002	Fuels and Lubricants	3,025	4,266	2,750	2,750	2,750
2003	Consumable Supplies	807,363	905,392	876,964	876,964	876,964
2004	Utilities	3,462,538	3,459,714	3,426,394	3,426,394	3,426,394
2005	Travel	50,976	119,599	122,830	122,830	122,830
2006	Rent – Building	474,535	558,112	489,891	489,891	489,891
2007	Rent – Machine and Other	8,925,963	9,352,438	9,255,619	9,255,619	9,255,619
2009	Other Operating Expense	16,223,470	18,298,742	17,417,353	18,141,773	18,141,773
5000	Capital Expenditures	1,403,912	166,657	0	0	0
AGENCY TOTAL		\$95,830,465	\$116,626,056	\$107,152,545	\$108,347,464	\$108,347,464
METHOD OF FINANCING:						
0001	General Revenue Fund	\$95,579,626	\$116,378,486	\$106,889,099	\$108,084,018	\$108,084,018
0666	Appropriated Receipts	241,794	196,814	208,020	208,020	208,020
0777	Interagency Contracts	9,045	50,756	55,426	55,426	55,426
TOTAL, METHOD OF FINANCING		\$95,830,465	\$116,626,056	\$107,152,545	\$108,347,464	\$108,347,464
FULL TIME EQUIVALENT POSITIONS		495.5	477.1	526.8	526.8	526.8

This page is intentionally blank.

FISCAL PROGRAMS (AGENCY 902)

This page is intentionally blank.

BUDGET OVERVIEW – FISCAL PROGRAMS

Agency Code: 902 Agency Name: Comptroller of Public Accounts											
FUND	GENERAL REVENUE		GR DEDICATED		FEDERAL		OTHER		ALL FUNDS		EXCP FUNDS
	2022-23	2024-25	2022-23	2024-25	2022-23	2024-25	2022-23	2024-25	2022-23	2024-25	2024-25
Goal 1: Comptroller of Public Accounts – Fiscal Programs											
1-1-1 Misc Claims	\$61,373,991	\$26,000,000	\$356,210	\$0	\$49,256	\$0	\$775,988	\$0	\$62,555,445	\$26,000,000	\$0
1-1-2 Beverage Tax	\$483,264,000	\$483,264,000	\$0	\$0	\$0	\$0	\$0	\$0	\$484,264,000	\$483,264,000	\$151,816,000
1-1-3 Judgments	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$883,459	\$0	\$2,383,459	\$1,500,000	\$0
1-1-4 County Taxes	\$20,144,442	\$20,144,442	\$0	\$0	\$0	\$0	\$0	\$0	\$20,144,442	\$20,144,442	\$0
1-1-5 Lateral Road	\$0	\$0	\$0	\$0	\$0	\$0	\$14,600,000	\$14,600,000	\$14,600,000	\$14,600,000	\$0
1-1-6 Unclaimed Prop	\$575,981,783	\$575,981,783	\$0	\$0	\$0	\$0	\$0	\$0	\$575,981,783	\$575,981,783	\$0
1-1-7 Law Enforcement	\$0	\$0	\$9,400,000	\$9,400,000	\$0	\$0	\$0	\$0	\$9,400,000	\$9,400,000	\$0
1-1-8 Advanced Tax	\$13,943,648	\$13,943,648	\$0	\$0	\$0	\$0	\$0	\$0	\$13,943,648	\$13,943,648	\$0
1-1-9 CVC Claims	\$0	\$0	\$406,704	\$406,704	\$0	\$0	\$0	\$0	\$406,704	\$406,704	\$0
1-1-10 Weight / Axle	\$0	\$0	\$0	\$0	\$0	\$0	\$34,000,000	\$34,000,000	\$34,000,000	\$34,000,000	\$0
1-1-11 Habitat Fund	\$4,750,000	\$4,750,000	\$0	\$0	\$0	\$0	\$0	\$0	\$4,750,000	\$4,750,000	\$0
1-1-13 Veteran Assist	\$19,000,000	\$19,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$19,000,000	\$19,000,000	\$0
1-1-14 Bullion	\$350,000	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0	\$350,000	\$350,000	\$0
TOTAL, GOAL 01	\$1,180,307,864	\$1,144,933,873	\$10,162,914	\$9,806,704	\$49,256	\$0	\$50,259,447	\$48,600,000	\$1,240,779,481	\$1,203,340,577	\$151,816,000
Goal 2: Comptroller of Public Accounts – Energy Office											
2-1-1 Energy Office	\$794,669	\$794,669	\$1,119,324	\$1,119,324	\$1,302,676	\$1,640,129	\$0	\$0	\$3,216,669	\$3,554,122	\$0
2-1-2 Oil Overcharge	\$0	\$0	\$31,280,618	\$31,280,618	\$0	\$0	\$0	\$0	\$31,280,618	\$31,280,618	\$0
2-1-3 Federal Funds	\$0	0	0	0	\$26,338,179	\$26,191,988	\$0	0	\$26,338,179	\$26,191,988	\$0
TOTAL, GOAL 02	\$749,669	\$749,669	\$32,399,942	\$32,399,942	\$27,640,855	\$27,832,117	\$0	\$0	\$60,835,466	\$61,026,728	\$0

BUDGET OVERVIEW – FISCAL PROGRAMS

Agency Code: 902		Agency Name: Comptroller of Public Accounts									
FUND	GENERAL REVENUE		GR DEDICATED		FEDERAL		OTHER		ALL FUNDS		EXCP FUNDS
	2022-23	2024-25	2022-23	2024-25	2022-23	2024-25	2022-23	2024-25	2022-23	2024-25	2024-25
Goal 3: Comptroller of Public Accounts – Texas Broadband Development Office											
3-1-1 Administration	\$5,000,000	\$5,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000,000	\$5,000,000	\$0
3-1-2 Federal Funds	\$0	\$0	\$0	\$0	\$500,475,163	\$0	\$0	\$0	\$500,475,163	\$0	\$0
TOTAL, GOAL 03	\$5,000,000	\$5,000,000	\$0	\$0	\$500,475,163	\$0	\$0	\$0	\$505,475,163	\$5,000,000	\$0
TOTAL, AGENCY	\$1,186,102,533	\$1,150,728,542	\$42,562,856	\$42,206,646	\$528,165,274	\$27,832,117	\$50,259,447	\$48,600,000	\$1,807,090,110	\$1,269,367,305	\$151,816,000
TOTAL, FTES									20.0	20.0	23.0

SUMMARY OF BASE REQUEST BY STRATEGY – FISCAL PROGRAMS

Agency Code: 902		Agency Name: Comptroller of Public Accounts				
CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2021	EST 2022	BUD 2023	REQ 2024	REQ 2025
01 Comptroller of Public Accounts – Fiscal Programs						
01 Comptroller of Public Accounts – Fiscal Programs						
	01 Miscellaneous Claims	\$9,207,130	\$49,555,445	\$13,000,000	\$13,000,000	\$13,000,000
	02 Reimbursement – Beverage Tax	\$202,220,887	\$241,632,000	\$241,632,000	\$241,632,000	\$241,632,000
	03 Judgments and Settlements	\$1,176,744	\$1,583,459	\$800,000	\$1,500,000	\$0
	04 County Taxes – University Lands	\$8,088,293	\$10,072,220	\$10,072,222	\$10,072,221	\$10,072,221
	05 Lateral Road Fund Districts	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000
	06 Unclaimed Property	\$299,259,084	\$287,990,891	\$287,990,891	\$287,990,891	\$287,990,892
	07 Local Continuing Education Grants	\$5,400,000	\$4,700,000	\$4,700,000	\$4,700,000	\$4,700,000
	08 Advanced Tax Compliance	\$5,148,712	\$6,971,824	\$6,971,824	\$6,971,824	\$6,971,824
	09 Subsequent CVC Claims	\$574,244	\$406,704	\$0	\$406,704	\$0
	10 Gross Weight/Axle Fee Distribution	\$16,134,890	\$17,000,000	\$17,000,000	\$17,000,000	\$17,000,000
	11 Habitat Protection Fund	\$0	\$4,750,000	\$0	\$4,750,000	\$0
	12 Texas Guaranteed Tuition Plan	\$271,176,575	\$0	\$0	\$0	\$0
	13 Disabled Veteran Assistance Payments	\$10,500,000	\$8,500,000	\$10,500,000	\$9,500,000	\$9,500,000
	14 Texas Bullion Depository	\$0	\$350,000	\$0	\$350,000	\$0
TOTAL, GOAL 01		\$836,186,559	\$640,812,543	\$599,966,938	\$605,173,640	\$598,166,937

SUMMARY OF BASE REQUEST BY STRATEGY – FISCAL PROGRAMS

Agency Code: 902		Agency Name: Comptroller of Public Accounts				
CODE	GOAL / OBJECTIVE / STRATEGY	EXP 2021	EST 2022	BUD 2023	REQ 2024	REQ 2025
02 Develop and administer programs that promote energy efficiency						
01 Maintain \$150 million balance in LoanSTAR Program						
	01 Promote and Manage Energy Programs	\$1,986,173	\$1,599,460	\$1,617,209	\$1,770,617	\$1,783,505
	02 Oil Overcharge Settlement Funds	\$17,335,363	15,413,097	\$15,867,521	\$15,640,309	\$15,640,309
	03 Federal Funds	\$13,576,004	13,433,765	\$12,904,414	\$13,017,210	\$13,174,778
TOTAL, GOAL 02		\$32,897,540	\$30,446,322	\$30,839,144	\$30,428,136	\$30,598,592
03 Texas Broadband Development Office						
01 Promote broadband throughout the state of Texas						
	01 Promote and Manage Broadband Programs	\$0	\$915,299	\$4,084,701	\$2,500,000	\$2,500,000
	02 Federal Funds	\$0	100,095,033	\$400,380,130	\$0	\$0
TOTAL, GOAL 03		\$0	\$101,010,332	\$404,464,831	\$2,500,000	\$2,500,000
TOTAL, AGENCY STRATEGY REQUEST		\$869,084,099	\$772,269,197	\$1,034,820,913	\$638,101,776	\$631,265,529
TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST		\$0	\$0	\$0	\$0	\$0
GRAND TOTAL, AGENCY REQUEST		\$869,084,099	\$772,269,197	\$1,034,820,913	\$638,101,776	\$631,265,529
METHOD OF FINANCING:						
GENERAL REVENUE:						
	0001 General Revenue Fund	\$822,641,986	\$610,653,560	\$575,448,973	\$578,664,271	\$572,064,271
	0248 General Revenue University of Texas at Austin Current Account	\$1,000	\$0	\$0	\$0	\$0
SUBTOTAL, GENERAL REVENUE		\$822,642,986	\$610,653,560	\$575,448,973	\$578,664,271	\$572,064,271
GENERAL REVENUE – DEDICATED FUNDS:						
	0009 GR Dedicated – Game, Fish and Water Safety Account	\$28,635	\$0	\$0	\$0	\$0
	0036 GR Dedicated – Department of Insurance Operating Account	\$620	\$0	\$0	\$0	\$0
	0064 GR Dedicated – State Parks Account	\$50	\$47	\$0	\$0	\$0
	0116 GR Dedicated – Law Enforcement Officer Standards and Education Account	\$5,400,000	\$4,700,000	\$4,700,000	\$4,700,000	\$4,700,000
	0151 GR Dedicated – Clean Air Account	\$33,375	\$12,894	\$0	\$0	\$0

SUMMARY OF BASE REQUEST BY STRATEGY – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts				
GENERAL REVENUE – DEDICATED FUNDS:					
0469 GR Dedicated – Compensation to Victims of Crime Account	\$11,251	\$700	\$0	\$0	\$0
0494 GR Dedicated – Compensation to Victims of Crime Auxiliary Account	\$574,244	\$406,704	\$0	\$406,704	\$0
0524 GR Dedicated – Public Health Services Fee Account	\$10,954	\$0	\$0	\$0	\$0
0550 GR Dedicated – Hazardous and Solid Waste Remediation Fee Account	\$5,000	\$0	\$0	\$0	\$0
5005 GR Dedicated – Oil Overcharge Account	\$17,895,025	\$15,972,759	\$16,427,183	\$16,199,971	\$16,199,971
5025 GR Dedicated – Lottery Account	\$0	\$5,500	\$0	\$0	\$0
5071 GR Dedicated – Texas Emissions Reduction Plan Account	\$1,875	\$19,198	\$0	\$0	\$0
5111 GR Dedicated – Trauma Facilities and EMS Account	\$0	\$317,871	\$0	\$0	\$0
SUBTOTAL, GENERAL REVENUE – DEDICATED	\$23,961,029	\$21,435,673	\$21,127,183	\$21,306,675	\$20,899,971
FEDERAL FUNDS:					
0273 Federal Health / Lab Funding Excess Revenue Fund	\$0	\$49,256	\$0	\$0	\$0
0325 Coronavirus Relief Fund	\$0	\$100,095,033	\$400,380,130	\$0	\$0
0555 Federal Funds	\$14,605,181	\$14,076,228	\$13,564,627	\$13,830,830	\$14,001,287
SUBTOTAL, FEDERAL FUNDS	\$14,605,181	\$114,220,517	\$413,944,757	\$13,830,830	\$14,001,287
OTHER FUNDS:					
0006 State Highway Fund	\$569,095	\$18,658,941	\$17,000,000	\$17,000,000	\$17,000,000
0010 Texas Department of Motor Vehicles Fund	\$1,910	\$0	\$0	\$0	\$0
0057 County and Road District Highway Fund	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000
0365 Texas Mobility Fund	\$1,910	\$0	\$0	\$0	\$0
0374 Veterans Homes Administration Fund	\$980	0	0	0	0
0522 Veterans Land Administration Fund	0	0	0	0	0
0894 Texas Workforce Commission Wage Determination Trust Fund	0	0	0	0	0
0936 Unemployment Compensation Clearance Account	\$1,848	\$206	0	0	0
SUBTOTAL, OTHER FUNDS	\$7,874,903	\$25,959,447	\$24,300,000	\$24,300,000	\$24,300,000
TOTAL, METHOD OF FINANCING	\$869,084,099	\$772,269,197	\$1,034,820,913	\$638,101,776	\$631,265,529

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

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS

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

CODE	METHOD OF FINANCE	EXP 2021	EST 2022	BUD 2023	REQ 2024	REQ 2025
GENERAL REVENUE:						
0001 General Revenue Fund						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2020-21 GAA)	\$585,618,275	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2022-23 GAA)	\$0	\$575,164,270	\$570,564,272	\$0	\$0
	Regular Appropriation from MOF Table	\$0	\$0	\$0	\$578,664,271	\$572,064,271
RIDER APPROPRIATION						
	Article IX, Section 18.01, Contingency for House Bill 5 (2022-23 GAA)	\$0	\$5,000,000	\$0	\$0	\$0
	Article IX, Section 18.21 Contingency for House Bill 2462 (2022-23 GAA)					
	Comments: Funds will be transferred out to GR-Dedicated Account 0469 at OAG	\$0	\$3,572,203	\$0	\$0	\$0
	Article IX, Section 18.21, Contingency for House Bill 2462 (2022-23 GAA)	\$0	(\$3,572,203)	\$0	\$0	\$0
	Comments: Funds are transferred to GR-Dedicated Account 0469 at OAG					
SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS						
	House Bill 2, Eighty-seventh Legislature, Regular Session, 2021	\$271,176,575	\$0	\$0	\$0	\$0
	Senate Bill 1605, Eighty-seventh Legislature, Regular Session, 2021	\$0	\$35,249,104	\$0	\$0	\$0
	Senate Bill 1605, Eighty-seventh Legislature, Regular Session, 2021	\$0	\$124,887	\$0	\$0	\$0
	Comments: Interest Payments					
	House Bill 2, Eighty-seventh Legislature, Regular Session, 2021	(\$1,407,917)	\$0	\$0	\$0	\$0
	Comments: Five Percent Reduction					
LAPSED APPROPRIATIONS						
	Strategy A.1.1. Miscellaneous Claims (2020-21 GAA)	(\$3,983,789)	\$0	\$0	\$0	\$0
	Strategy A.1.2. Reimburse – Beverage Tax (2020-21 GAA)	(\$51,043,113)	\$0	\$0	\$0	\$0
	Strategy A.1.3. Judgments and Settlements (2020-21 GAA)	(\$574,304)	\$0	\$0	\$0	\$0
	Strategy A.1.4. County Taxes – University Lands (2020-21 GAA)	(\$375,911)	\$0	\$0	\$0	\$0
	Strategy A.1.8. Advanced Tax Compliance (2020-21 GAA)	(\$1,436,108)	\$0	\$0	\$0	\$0
	Strategy A.1.10. Gross Weight/Axle Fee Distribution (2020-21 GAA)	(\$865,110)	\$0	\$0	\$0	\$0

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS

Agency Code: 902		Agency Name: Comptroller of Public Accounts				
CODE	METHOD OF FINANCE	EXP 2021	EST 2022	BUD 2023	REQ 2024	REQ 2025
UNEXPENDED BALANCES AUTHORITY						
	Strategy A.1.3. Judgments and Settlements (2020-21 GAA)	\$1,274,304	\$0	\$0	\$0	\$0
	Strategy A.1.3. Judgments and Settlements (2020-21 GAA)	\$0	(\$800,000)	\$800,000	\$0	\$0
	Strategy A.1.14. Broadband Development Fund	\$0	\$0	\$0	\$0	\$0
BASE ADJUSTMENT						
	Strategy A.1.6. Unclaimed Property (2020-21 GAA)	\$24,259,084	\$0	\$0	\$0	\$0
TOTAL, General Revenue Fund		\$822,641,986	\$610,653,560	\$575,448,973	\$578,664,271	\$572,064,271
0248 General Revenue - University of Texas at Austin Current Account						
RIDER APPROPRIATION						
	Rider 3, Appropriation, Payment of Miscellaneous Claims (2020-21 GAA)	\$1,000	\$0	\$0	\$0	\$0
TOTAL, General Revenue – University of Texas at Austin Current Account		\$1,000	\$0	\$0	\$0	\$0
TOTAL, ALL GENERAL REVENUE		\$822,642,986	\$610,653,560	\$575,448,973	\$578,664,271	\$572,064,271

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS

Agency Code: 902		Agency Name: Comptroller of Public Accounts				
CODE	METHOD OF FINANCE	EXP 2021	EST 2022	BUD 2023	REQ 2024	REQ 2025
GENERAL REVENUE FUND – DEDICATED:						
0009 GR Dedicated – Game, Fish and Water Safety Account, No. 0009						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2020-21 GAA)	\$73	\$0	\$0	\$0	\$0
	Rider # 4, Appropriation, Payment of Judgments and Settlements (2020-21 GAA)	\$28,562	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – Game, Fish and Water Safety Account, No. 0009		\$28,635	\$0	\$0	\$0	\$0
0036 GR Dedicated – Water Resource Management Account, No. 0036						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2020-21 GAA)	\$620	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – Water Resource Management Account, No. 0036		\$620	\$0	\$0	\$0	\$0
0064 GR Dedicated – State Parks Account, No. 0064						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2020-21 GAA)					
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2022-23 GAA)	\$0	\$47	\$0	\$0	\$0
TOTAL, GR Dedicated – State Parks Account, No. 0064		\$50	\$47	\$0	\$0	\$0
0116 GR Dedicated – Law Enforcement Officer Standards/Education Account, No. 0116						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2020-21 GAA)	\$6,000,000	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2022-23 GAA)	\$0	\$4,700,000	\$4,700,000	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$4,700,000	\$4,700,000
SUPPLEMENTAL, SPECIAL, OR EMERGENCY APPROPRIATION						
	House Bill 2, Eighty-seventh Legislature, Regular Session, 2021	(\$600,000)	\$0	\$0	\$0	\$0
	Comments: Five Percent Reduction					
TOTAL, GR Dedicated – Law Enforcement Officer Standards/Education Account, No. 0116		\$5,400,000	\$4,700,000	\$4,700,000	\$4,700,000	\$4,700,000

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS

Agency Code: 902		Agency Name: Comptroller of Public Accounts				
CODE	METHOD OF FINANCE	EXP 2021	EST 2022	BUD 2023	REQ 2024	REQ 2025
GENERAL REVENUE FUND – DEDICATED:						
0151 GR Dedicated – Clean Air Account, No. 0151						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2020-21 GAA)	\$33,375	\$0	\$0	\$0	\$0
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2022-23 GAA)	\$0	\$12,894	\$0	\$0	\$0
TOTAL, GR Dedicated – Clean Air Account, No. 0151		\$33,375	\$12,894	\$0	\$0	\$0
0469 GR Dedicated – Compensation to Victims of Crime Account, No. 0469						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2020-21 GAA)	\$11,251	\$0	\$0	\$0	\$0
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2022-23 GAA)	\$0	\$700	\$0	\$0	\$0
TOTAL, GR Dedicated – Compensation to Victims of Crime Account, No. 0469		\$11,251	\$700	\$0	\$0	\$0
0494 GR Dedicated – Compensation to Victims of Crime Account, No. 0494						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2022-23 GAA)	\$0	\$387,505	\$0	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$406,704	\$0	\$0
BASE ADJUSTMENT						
	Strategy A.1.9 Subsequent CVC Claims (2020-21 GAA)	\$574,244	\$0	\$0	\$0	\$0
	Strategy A.1.9 Subsequent CVC Claims (2022-23 GAA)	\$0	\$19,199	\$0	\$0	\$0
TOTAL, GR Dedicated – Compensation to Victims of Crime Account, No. 0494		\$574,244	\$406,704	\$0	\$406,704	\$0

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS

Agency Code: 902		Agency Name: Comptroller of Public Accounts				
CODE	METHOD OF FINANCE	EXP 2021	EST 2022	BUD 2023	REQ 2024	REQ 2025
GENERAL REVENUE FUND – DEDICATED:						
0524 GR Dedicated – Public Health Services Fee Account, No. 0524						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2020-21 GAA)	\$10,954	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – Public Health Services Fee Account, No. 0524		\$10,954	\$0	\$0	\$0	\$0
0550 GR Dedicated – Hazardous and Solid Waste Remediation Fee Account, No. 0550						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2020-21 GAA)	\$5,000	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – Hazardous/Solid Waste Remediation Fee Account, No. 0550		\$5,000	\$0	\$0	\$0	\$0
5005 GR Dedicated – Oil Overcharge Account, No. 5005						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2020-21 GAA)	\$13,796,291	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2022-23 GAA)	\$0	\$15,972,759	\$16,427,183	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$16,199,971	\$16,199,971
UNEXPENDED BALANCES AUTHORITY						
	Rider #9, Oil Overcharge Settlement Funds (2020-21 GAA)	\$4,098,734	\$0	\$0	\$0	\$0
TOTAL, GR Dedicated – Oil Overcharge Account, No. 5005		\$17,895,025	\$15,972,759	\$16,427,183	\$16,199,971	\$16,199,971
5025 GR Dedicated – Lottery Account, No. 5025						
SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS						
	Senate Bill 1605, Eighty-seventh Legislature, Regular Session, 2021	\$0	\$5,500	\$0	\$0	\$0
TOTAL, GR Dedicated – Lottery Account, No. 5025		\$0	\$5,500	\$0	\$0	\$0

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS

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

GENERAL REVENUE FUND – DEDICATED:

5071 GR Dedicated – Texas Emissions Reduction Plan Account, No. 5071

RIDER APPROPRIATION

Rider # 3, Appropriation, Payment of Miscellaneous Claims (2020-21 GAA)	\$1,875	\$0	\$0	\$0	\$0
---	---------	-----	-----	-----	-----

Rider # 3, Appropriation, Payment of Miscellaneous Claims (2022-23 GAA)	\$0	\$19,198	\$0	\$0	\$0
---	-----	----------	-----	-----	-----

TOTAL, GR Dedicated – Texas Emissions Reduction Plan Account, No. 5071	\$1,875	\$19,198	\$0	\$0	\$0
--	---------	----------	-----	-----	-----

5111 GR Dedicated – Trauma Facility and EMS Account, No. 5111

SUPPLEMENTAL, SPECIAL, OR EMERGENCY APPROPRIATION

Senate Bill 1605, Eighty-seventh Legislature, Regular Session, 2021	\$0	\$317,871	\$0	\$0	\$0
---	-----	-----------	-----	-----	-----

TOTAL, GR Dedicated – Trauma Facility and EMS Account, No. 5111	\$0	\$317,871	\$0	\$0	\$0
---	-----	-----------	-----	-----	-----

TOTAL, ALL GENERAL REVENUE FUND – DEDICATED	\$23,961,029	\$21,435,673	\$21,127,183	\$21,306,675	\$20,899,971
---	--------------	--------------	--------------	--------------	--------------

TOTAL, GENERAL REVENUE AND GENERAL REVENUE-DEDICATED FUNDS	\$846,604,015	\$632,089,233	\$596,576,156	\$599,970,946	\$592,964,242
--	---------------	---------------	---------------	---------------	---------------

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS

Agency Code: 902		Agency Name: Comptroller of Public Accounts				
CODE	METHOD OF FINANCE	EXP 2021	EST 2022	BUD 2023	REQ 2024	REQ 2025
FEDERAL FUNDS:						
0273 Federal Health and Health Lab Funding Excess Revenue Fund No. 0273						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2022-23 GAA)	\$0	\$49,256	\$0	\$0	\$0
TOTAL, Federal Health and Health Lab Funding Excess Revenue Fund No. 0273		\$0	\$49,256	\$0	\$0	\$0
0325 Coronavirus Relief Fund No. 0325						
SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS						
	Senate Bill 8, Eighty-seventh Legislature, Third Called Session, 2021	\$0	\$500,475,163	\$0	\$0	\$0
	Senate Bill 8, Eighty-seventh Legislature, Third Called Session, 2021	\$0	(\$400,380,130)	\$400,380,130	\$0	\$0
TOTAL, Coronavirus Relief Fund, No. 0325		\$0	\$100,095,033	\$400,380,130	\$0	\$0
0555 Federal Funds						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2020-21 GAA)	\$13,410,350	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2022-23 GAA)	\$0	\$14,076,228	\$13,564,627	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$13,830,830	\$14,001,287
RIDER APPROPRIATION						
	Article IX, Section 13.01, Federal Funds/Block Grants (2020-21 GAA)	\$1,194,831	\$0	\$0	\$0	\$0
TOTAL, Federal Funds, No. 0555		\$14,605,181	\$14,076,228	\$13,564,627	\$13,830,830	\$14,001,287
TOTAL, FEDERAL FUNDS		\$14,605,181	\$114,220,517	\$413,944,757	\$13,830,830	\$14,001,287

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS

Agency Code: 902		Agency Name: Comptroller of Public Accounts				
CODE	METHOD OF FINANCE	EXP 2021	EST 2022	BUD 2023	REQ 2024	REQ 2025
OTHER FUNDS:						
0006 State Highway Fund, No. 0006						
REGULAR APPROPRIATION						
	Regular Appropriations from MOF Table (2022-23 GAA)	\$0	\$17,000,000	\$17,000,000	\$0	\$0
	Regular Appropriation from MOF Table	\$0	\$0	\$0	\$17,000,000	\$17,000,000
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2020-21 GAA)	\$120,883	\$0	\$0	\$0	\$0
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2022-23 GAA)	\$0	\$202,437	\$0	\$0	\$0
	Rider # 4, Appropriation, Judgments and Settlements (2020-21 GAA)	\$448,182	\$0	\$0	\$0	\$0
	Rider # 4, Appropriation, Judgments and Settlements (2022-23 GAA)	\$0	\$883,459	\$0	\$0	\$0
SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS						
	Senate Bill 1605, Eighty-seventh Legislature, Regular Session, 2021	\$0	\$761,083	\$0	\$0	\$0
	Senate Bill 1605, Eighty-seventh Legislature, Regular Session, 2021	\$0	(\$188,038)	\$0	\$0	\$0
TOTAL, State Highway Fund, No. 0006		\$569,065	\$18,658,941	\$17,000,000	\$17,000,000	\$17,000,000
0010 Texas Department of Motor Vehicles Fund, Account No. 0010						
REGULAR APPROPRIATION						
	Regular Appropriation from MOF Table (2020-21 GAA)	\$1,910	\$0	\$0	\$0	\$0
TOTAL, Texas Department of Motor Vehicle Fund, Account No. 0010		\$1,910	\$0	\$0	\$0	\$0
0057 County and Road District Highway Fund, No. 0057						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2020-21 GAA)	\$7,300,000	\$0	\$0	\$0	\$0
	Regular Appropriations from MOF Table (2022-23 GAA)	\$0	\$7,300,000	\$7,300,000	\$0	\$0
	Regular Appropriations from MOF Table	\$0	\$0	\$0	\$7,300,000	\$7,300,000
TOTAL, County and Road District Highway Fund, No. 0057		\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS

Agency Code: 902		Agency Name: Comptroller of Public Accounts				
CODE	METHOD OF FINANCE	EXP 2021	EST 2022	BUD 2023	REQ 2024	REQ 2025
OTHER FUNDS:						
0365 Texas Mobility Fund, No. 0365						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2020-21 GAA)	\$1,100	\$0	\$0	\$0	\$0
TOTAL, Texas Mobility Fund, No. 0365		\$1,100	\$0	\$0	\$0	\$0
0374 Texas Veterans Homes Administration Fund, No. 0374						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2020-21 GAA)	\$980	\$0	\$0	\$0	\$0
TOTAL, Texas Veterans Homes Administration Fund, No. 0374		\$980	\$0	\$0	\$0	\$0
0522 Veterans Land Program Administration Fund No. 522						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2022-23 GAA)	\$0	\$300	\$0	\$0	\$0
TOTAL, Texas Opportunity Plan Fund, No. 0387		\$0	\$300	\$0	\$0	\$0
0666 Appropriated Receipts						
RIDER APPROPRIATION						
	Article IX, Section 18.70, Contingency for Senate Bill 2230 (2022-23 GAA)	\$0	\$1,680,000	\$1,680,000	\$0	\$0
LAPSED APPROPRIATION						
	Article IX, Section 18.70, Contingency for Senate Bill 2230 (2022-23 GAA)	\$0	(\$1,680,000)	(\$1,680,000)	\$0	\$0
TOTAL, APPROPRIATED RECEIPTS		\$0	\$0	\$0	\$0	\$0
0781 Bond Proceeds – Revenue Bonds						
RIDER APPROPRIATION						
	Article IX, Section 18.70, Contingency for Senate Bill 2230 (2022-23 GAA)	\$0	\$20,000,000	\$0	\$0	\$0
LAPSED APPROPRIATION						
	Article IX, Section 18.70, Contingency for Senate Bill 2230 (2022-23 GAA)	\$0	(\$20,000,000)	\$0	\$0	\$0
TOTAL, Bond Proceeds – Revenue Bonds		\$0	\$0	\$0	\$0	\$0

SUMMARY OF BASE REQUEST BY METHOD OF FINANCE – FISCAL PROGRAMS

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

CODE	METHOD OF FINANCE	EXP 2021	EST 2022	BUD 2023	REQ 2024	REQ 2025
OTHER FUNDS:						
0936 Unemployment Compensation Clearance Account, No. 0936						
RIDER APPROPRIATION						
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2020-21 GAA)	\$1,848	\$0	\$0	\$0	\$0
	Rider # 3, Appropriation, Payment of Miscellaneous Claims (2022-23 GAA)	\$0	\$206	\$0	\$0	\$0
TOTAL, Unemployment Compensation Clearance Account, No. 0936		\$1,848	\$206	\$0	\$0	\$0
TOTAL, OTHER FUNDS		\$7,874,903	\$25,959,447	\$24,300,000	\$24,300,000	\$24,300,000
GRAND TOTAL		\$869,084,099	\$772,269,197	\$1,034,820,913	\$638,101,776	\$631,265,529
FULL TIME EQUIVALENT POSITIONS:						
REGULAR APPROPRIATIONS						
	Regular Appropriations from MOF Table (2020-21 GAA)	15.0	0.0	0.0	0.0	0.0
	Regular Appropriations from MOF Table (2022-23 GAA)	0.0	15.0	15.0	0.0	0.0
	Regular Appropriations from MOF Table	0.0	0.0	0.0	20.0	20.0
RIDER APPROPRIATION						
	Article IX, Section 18.01, Contingency for House Bill 5 (2022-23 GAA)	0.0	5.0	5.0	0.0	0.0
LAPSED APPROPRIATIONS						
	Average Number of Vacancies Below Cap	(7.4)	(7.3)	0.0	0.0	0.0
TOTAL ADJUSTED FTES		7.6	12.7	20.0	20.0	20.0
NUMBER OF 100% FEDERALLY FUNDED FTES		0.0	0.0	0.0	0.0	0.0

SUMMARY OF BASE REQUEST BY OBJECT OF EXPENSE – FISCAL PROGRAMS

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

CODE DESCRIPTION	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
1001 Salaries and Wages	\$6,844,284	\$6,452,544	\$6,022,444	\$6,893,821	\$6,137,117
1002 Other Personnel Costs	228,172	\$84,451	\$86,336	91,336	91,336
2001 Professional Fees and Services	5,456,863	\$9,158,462	12,112,765	10,266,230	10,279,118
2003 Consumable Supplies	110,107	\$23,470	23,470	23,470	23,470
2004 Utilities	500	\$174	192	192	192
2005 Travel	30,474	\$50,540	71,108	72,340	72,340
2007 Rent – Machine and Other	14,000	\$6,950	7,080	7,080	7,080
2009 Other Operating Expense	310,067,687	\$344,347,162	302,189,186	307,655,307	301,405,308
3001 Client Services	\$0	\$12,444,638	11,883,580	11,947,470	12,105,038
4000 Grants	\$546,332,012	\$399,700,806	702,424,752	301,144,530	301,144,530
OOE Total (Excluding Riders)	\$869,084,099	\$772,269,197	\$1,034,820,913	\$638,101,776	\$631,265,529
OOE Total (Riders)	\$0	\$0	\$0	\$0	\$0
AGENCY TOTAL	\$869,084,099	\$772,269,197	\$1,034,820,913	\$638,101,776	\$631,265,529

SUMMARY OF BASE REQUEST BY OBJECTIVE OUTCOMES – FISCAL PROGRAMS

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

CODE	GOAL / OBJECTIVE / OUTCOME	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
02 To develop and administer programs that promote energy efficiency						
01 Maintain \$150 million balance in LoanSTAR Program						
01	Utility Dollars Saved as a Percentage of Utility Expenditures (K)	19.0%	19.0%	19.0%	19.0%	19.0%
02	Utility Dollars Saved by LoanSTAR Projects (Millions) (K)	\$38.0	\$38.0	\$38.0	\$38.0	\$38.0

SUMMARY OF EXCEPTIONAL ITEMS REQUEST – FISCAL PROGRAMS

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

Priority	Item	2024			2025			Biennium		
		GR / GR Dedicated	All Funds	FTEs	GR / GR Dedicated	All Funds	FTEs	GR / GR Dedicated	All Funds	
	1 Reimbursement – Beverage Tax	\$67,879,000	\$67,879,000	0.0	\$83,937,000	\$83,937,000	0.0	\$151,816,000	\$151,816,000	
	2 Full-time Equivalents	\$0	\$0	23.0	\$0	\$0	23.0	\$0	\$0	
<hr/>										
TOTAL, EXCEPTIONAL ITEMS REQUEST										
METHOD OF FINANCING:										
	General Revenue Fund	\$67,879,000	\$67,879,000		\$83,937,000	\$83,937,000		\$151,816,000	\$151,816,000	
<hr/>										
TOTAL, METHOD OF FINANCING										
<hr/>										
FULL TIME EQUIVALENT POSITIONS				23.0				23.0		
NUMBER OF 100% FEDERALLY FUNDED FTES				0.0				0.0		

SUMMARY OF TOTAL REQUEST BY STRATEGY – FISCAL PROGRAMS

CODE	GOAL / OBJECTIVE / STRATEGY	BL 2024	BL 2025	EXCP 2024	EXCP 2025	TTL 2024	TTL 2025
Agency Code: 902 Agency Name: Comptroller of Public Accounts							
01 Comptroller of Public Accounts – Fiscal Programs							
01 Comptroller of Public Accounts – Fiscal Programs							
01	Miscellaneous Claims	\$13,000,000	\$13,000,000	\$0	\$0	\$13,000,000	\$13,000,000
02	Reimbursement – Beverage Tax	241,632,000	\$241,632,000	\$67,879,000	\$83,937,000	\$309,511,000	\$325,569,000
03	Judgments and Settlements	1,500,000	\$0	\$0	\$0	\$1,500,000	\$0
04	County Taxes – University Lands	10,072,221	\$10,072,221	\$0	\$0	\$10,072,221	\$10,072,221
05	Lateral Road Fund Districts	7,300,000	\$7,300,000	\$0	\$0	\$7,300,000	\$7,300,000
06	Unclaimed Property	287,990,891	\$287,990,892	\$0	\$0	\$287,990,891	\$287,990,892
07	Law Enforcement Education Funds	\$4,700,000	\$4,700,000	\$0	\$0	\$4,700,000	\$4,700,000
08	Advanced Tax Compliance	\$6,971,824	\$6,971,824	\$0	\$0	\$6,971,824	\$6,971,824
09	Subsequent CVC Claims	\$406,704	\$0	\$0	\$0	\$406,704	\$0
10	Gross Weight/Axle Fee Distribution	\$17,000,000	\$17,000,000	\$0	\$0	\$17,000,000	\$17,000,000
11	Habitat Protection Fund	\$4,750,000	\$0	\$0	\$0	\$4,750,000	\$0
12	Texas Guaranteed Tuition Plan	\$0	\$0	\$0	\$0	\$0	\$0
13	Disabled Veteran Assist Payments	\$9,500,000	\$9,500,000	\$0	\$0	\$9,500,000	\$9,500,000
14	Texas Bullion Depository	\$350,000	\$0	\$0	\$0	\$350,000	\$0
TOTAL, GOAL 01		\$605,173,640	\$598,166,937	\$67,879,000	\$83,937,000	\$673,052,640	\$682,103,937
02 Develop and administer programs that promote energy efficiency							
01 Maintain \$150 million balance in LoanSTAR Program							
01	Energy Office	\$1,770,617	\$1,783,505	\$0	\$0	\$1,770,617	\$1,783,505
02	Oil Overcharge Settlement Funds	\$15,640,309	\$15,640,309	\$0	\$0	\$15,640,309	\$15,640,309
03	Federal Funds	\$13,017,210	\$13,174,778	\$0	\$0	\$13,017,210	\$13,174,778
TOTAL, GOAL 02		\$30,428,136	\$30,598,592	\$0	\$0	\$30,428,136	\$30,598,592

SUMMARY OF TOTAL REQUEST BY STRATEGY – FISCAL PROGRAMS

CODE	GOAL / OBJECTIVE / STRATEGY	BL 2024	BL 2025	EXCP 2024	EXCP 2025	TTL 2024	TTL 2025
Agency Code: 902		Agency Name: Comptroller of Public Accounts					
03	Texas Broadband Development Office						
01	Promote broadband throughout the state of Texas						
01	Promote and Manage Broadband Programs	\$2,500,000	\$2,500,000	\$0	\$0	\$2,500,000	\$2,500,000
02	Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL, GOAL 03	\$2,500,000	\$2,500,000	\$0	\$0	\$2,500,000	\$2,500,000
	TOTAL, AGENCY STRATEGY REQUEST	\$638,101,776	\$631,265,529	\$67,879,000	\$83,937,000	\$705,980,776	\$715,202,529
	TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST	\$0	\$0	\$0	\$0	\$0	\$0
	GRAND TOTAL, AGENCY REQUEST	\$638,101,776	\$631,265,529	\$67,879,000	\$83,937,000	\$705,980,776	\$715,202,529

SUMMARY OF TOTAL REQUEST BY STRATEGY – FISCAL PROGRAMS

CODE	GOAL / OBJECTIVE / STRATEGY	BL 2024	BL 2025	EXCP 2024	EXCP 2025	TTL 2024	TTL 2025
Agency Code: 902		Agency Name: Comptroller of Public Accounts					
METHOD OF FINANCING:							
GENERAL REVENUE:							
	0001 General Revenue Fund	\$578,664,271	\$572,064,271	\$67,879,000	\$83,937,000	\$646,543,271	\$656,001,271
TOTAL, GENERAL REVENUE		\$578,664,271	\$572,064,271	\$67,879,000	\$83,937,000	\$646,543,271	\$656,001,271
GENERAL REVENUE – DEDICATED FUNDS:							
	0116 GR Dedicated – Law Enforcement Officer Standards Account	\$4,700,000	\$4,700,000	\$0	\$0	\$4,700,000	\$4,700,000
	0494 GR Dedicated – Compensation to Victims of Crime Auxiliary	\$406,704	\$0	\$0	0	\$406,704	0
	5005 GR Dedicated – Oil Overcharge Account	\$16,199,971	\$16,199,971	\$0	0	\$16,199,971	16,199,971
TOTAL, GENERAL REVENUE – DEDICATED		\$21,306,675	\$20,899,971	\$0	\$0	\$21,306,675	\$20,899,971
FEDERAL FUNDS:							
	0555 Federal Funds	\$13,830,830	\$14,001,287	\$0	\$0	\$13,830,830	\$14,001,287
TOTAL, FEDERAL FUNDS		\$13,830,830	\$14,001,287	\$0	\$0	\$13,830,830	\$14,001,287
OTHER FUNDS:							
	0006 State Highway Fund	\$17,000,000	\$17,000,000	\$0	\$0	\$17,000,000	\$17,000,000
	0057 County and Road District Highway Fund	\$7,300,000	\$7,300,000	\$0	\$0	\$7,300,000	\$7,300,000
TOTAL, OTHER FUNDS		\$24,300,000	\$24,300,000	\$0	\$0	\$24,300,000	\$24,300,000
TOTAL, METHOD OF FINANCING		\$638,101,776	\$631,265,529	\$67,879,000	\$83,937,000	\$705,980,776	\$715,205,529
FULL TIME EQUIVALENT POSITIONS:		20.0	20.0	23.0	23.0	43.0	43.0

SUMMARY OF TOTAL REQUEST OBJECTIVE OUTCOMES – FISCAL PROGRAMS

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

CODE	GOAL / OBJECTIVE / OUTCOME	BL 2024	BL 2025	EXCP 2024	EXCP 2025	TTL 2024	TTL 2025
02 To develop and administer programs that promote energy efficiency							
01 Maintain \$150 million balance in LoanSTAR Program							
	01 Utility Cost Savings as a Percentage of Utility Expenditures (K)	19.0%	19.0%	0.0%	0.0%	19.0%	19.0%
	02 Utility Dollars Saved by LoanSTAR Projects (Millions) (K)	\$38.0	\$38.0	\$0.0	\$0.0	\$38.0	\$38.0

STRATEGY REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-05, Income-A.2, Age-B.3		
------------------	---	---------------------------------	---	--	--

GOAL: 01 Comptroller of Public Accounts – Fiscal Programs

OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs

STRATEGY: 01 Miscellaneous Claims

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
2009 Other Operating Expense	\$9,207,130	\$49,555,445	\$13,000,000	\$13,000,000	\$13,000,000
TOTAL, OBJECTS OF EXPENSE	\$9,207,130	\$49,555,445	\$13,000,000	\$13,000,000	\$13,000,000
METHOD OF FINANCING:					
0001 General Revenue Fund	\$9,016,211	\$48,373,991	\$13,000,000	\$13,000,000	\$13,000,000
0248 General Revenue University of Texas at Austin Current Account	\$1,000	\$0	\$0	\$0	\$0
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$9,017,211	\$48,373,991	\$13,000,000	\$13,000,000	\$13,000,000
METHOD OF FINANCING:					
0009 GR Dedicated – Game, Fish and Water Safety Account	\$73	\$0	\$0	\$0	\$0
0036 GR Dedicated – Department of Insurance Operating Account	\$620	\$0	\$0	\$0	\$0
0064 GR Dedicated – State Parks Account	\$50	\$47	0	0	0
0151 GR Dedicated – Clean Air Account	\$33,375	\$12,894	0	0	0
0469 GR Dedicated – Compensation to Victims of Crime Account	11,251	700	0	0	0
0524 GR Dedicated – Public Health Service Fee Account	10,954	0	0	0	0
0550 GR Dedicated – Hazardous and Solid Waste Remediation Fee Account	5,000	0	0	0	0
5025 GR Dedicated – Lottery Account	0	5,500	0	0	0
5071 GR Dedicated – Texas Emissions Reduction Plan Account	1,875	19,198	0	0	0
5111 GR Dedicated – Trauma Facility and EMS Account	0	317,871	0	0	0
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS - DEDICATED)	\$63,198	\$356,210	\$0	\$0	\$0

STRATEGY REQUEST – FISCAL PROGRAMS

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
METHOD OF FINANCING:					
0273 Federal Health/Lab Funding Excess Revenue					
00.000.001 Comptroller Miscellaneous Claim Federal Fund Payment	\$0	\$49,256	\$0	\$0	\$0
CFDA Subtotal, Fund 273	\$0	\$49,256	\$0	\$0	\$0
SUBTOTAL, METHOD OF FINANCING (FEDERAL FUNDS)	\$0	\$49,256	\$0	\$0	\$0
METHOD OF FINANCING:					
0006 State Highway Fund	\$120,883	\$775,482	\$0	\$0	\$0
0010 Texas Department of Motor Vehicles Fund	\$1,910	\$0	\$0	\$0	\$0
0365 Texas Mobility Fund	\$1,100	\$0	\$0	\$0	\$0
0374 Veterans Homes Administration Fund	\$980	\$0	\$0	\$0	\$0
0522 Veterans Land Administration Fund	\$0	\$300	\$0	\$0	\$0
0936 Unemployment Compensation Clearance Account	\$1,848	\$206	\$0	\$0	\$0
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$126,721	\$775,988	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING	\$9,207,130	\$49,555,445	\$13,000,000	\$13,000,000	\$13,000,000
FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

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

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$62,555,445	\$26,000,000	(\$36,555,445)	(\$36,555,445)	Expenditures in this strategy are driven by citizens' claims against the state as well as wrongful imprisonment claims.

STRATEGY REQUEST – FISCAL PROGRAMS

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

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

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
4000 Grants	\$202,220,887	\$241,632,000	\$241,632,000	\$241,632,000	\$241,632,000
TOTAL, OBJECTS OF EXPENSE	\$202,220,887	\$241,632,000	\$241,632,000	\$241,632,000	\$241,632,000
METHOD OF FINANCING:					
0001 General Revenue Fund	\$202,220,887	\$241,632,000	\$241,632,000	\$241,632,000	\$241,632,000
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$202,220,887	\$241,632,000	\$241,632,000	\$241,632,000	\$241,632,000
FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

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

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$483,264,000	\$483,264,000	\$0	\$0	No biennial change.

STRATEGY REQUEST – FISCAL PROGRAMS

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

GOAL: 01 Comptroller of Public Accounts – Fiscal Programs
 OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs
 STRATEGY: 03 Judgments and Settlements

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
2009 Other Operating Expense	\$1,176,744	\$1,583,459	\$800,000	\$1,500,000	\$0
TOTAL, OBJECTS OF EXPENSE	\$1,176,744	\$1,583,459	\$800,000	\$1,500,000	\$0
METHOD OF FINANCING:					
0001 General Revenue Fund	\$700,000	\$700,000	\$800,000	\$1,500,000	\$0
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$700,000	\$700,000	\$800,000	\$1,500,000	\$0
METHOD OF FINANCING:					
0009 Game, Fish, and Water Safety Account	\$28,652	\$0	\$0	\$0	\$0
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS - DEDICATED)	\$28,652	\$0	\$0	\$0	\$0
METHOD OF FINANCING:					
0006 State Highway Fund	\$448,182	\$883,459	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$448,182	\$883,459	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING	\$1,176,744	\$1,583,459	\$800,000	\$1,500,000	\$0
FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

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

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$2,383,459	\$1,500,000	(\$883,459)	(\$883,459)	Fiscal 2022-23 includes judgments and settlements paid from GR-Dedicated and Other Funds.

STRATEGY REQUEST – FISCAL PROGRAMS

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

GOAL: 01 Comptroller of Public Accounts – Fiscal Programs
 OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs
 STRATEGY: 04 County Taxes – University Lands

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
4000 Grants	\$8,088,293	\$10,072,220	\$10,072,222	\$10,072,221	\$10,072,221
TOTAL, OBJECTS OF EXPENSE	\$8,088,293	\$10,072,220	\$10,072,222	\$10,072,221	\$10,072,221
METHOD OF FINANCING:					
0001 General Revenue Fund	\$8,088,293	\$10,072,220	\$10,072,222	\$10,072,221	\$10,072,221
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$8,088,293	\$10,072,220	\$10,072,222	\$10,072,221	\$10,072,221
FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

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

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$20,144,442	\$20,144,442	\$0	\$0	No biennial change.

STRATEGY REQUEST – FISCAL PROGRAMS

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

GOAL: 01 Comptroller of Public Accounts – Fiscal Programs
 OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs
 STRATEGY: 05 Lateral Road Fund Districts

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
4000 Grants	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000
TOTAL, OBJECTS OF EXPENSE	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000
METHOD OF FINANCING:					
0057 County and Road District Highway Fund	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000
TOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000	\$7,300,000
FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

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

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$14,600,000	\$14,600,000	\$0	\$0	No biennial change.

STRATEGY REQUEST – FISCAL PROGRAMS

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

GOAL: 01 Comptroller of Public Accounts – Fiscal Programs
 OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs
 STRATEGY: 06 Unclaimed Property

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
2009 Other Operating Expense	\$299,259,084	\$287,990,891	\$287,990,892	\$287,990,891	\$287,990,892
TOTAL, OBJECTS OF EXPENSE	<u>\$299,259,084</u>	<u>\$287,990,891</u>	<u>\$287,990,892</u>	<u>\$287,990,891</u>	<u>\$287,990,892</u>
METHOD OF FINANCING:					
0001 General Revenue Fund	\$299,259,084	\$287,990,891	\$287,990,892	\$287,990,891	\$287,990,892
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	<u>\$299,259,084</u>	<u>\$287,990,891</u>	<u>\$287,990,892</u>	<u>\$287,990,891</u>	<u>\$287,990,892</u>
FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

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

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$575,981,783	\$575,981,783	\$0	\$0	No biennial change.

STRATEGY REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 05-00	Service Categories: Service-07, Income-A.2, Age-B.3	
------------------	---	---------------------------------	---	--

GOAL: 01 Comptroller of Public Accounts – Fiscal Programs
 OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs
 STRATEGY: 07 Law Enforcement Education Funds

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
4000 Grants	\$5,400,000	\$4,700,000	\$4,700,000	\$4,700,000	\$4,700,000
TOTAL, OBJECTS OF EXPENSE	\$5,400,000	\$4,700,000	\$4,700,000	\$4,700,000	\$4,700,000
METHOD OF FINANCING:					
0116 GR Dedicated – Law Enforcement Officer Standards and Education Account	\$5,400,000	\$4,700,000	\$4,700,000	\$4,700,000	\$4,700,000
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS - DEDICATED)	\$5,400,000	\$4,700,000	\$4,700,000	\$4,700,000	\$4,700,000
FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

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

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$9,400,000	\$9,400,000	\$0	\$0	No biennial change.

STRATEGY REQUEST – FISCAL PROGRAMS

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

GOAL: 01 Comptroller of Public Accounts – Fiscal Programs
 OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs
 STRATEGY: 08 Advanced Tax Compliance

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
2001 Professional Fees and Services	\$4,676,076	\$6,587,268	\$6,587,268	\$6,587,268	\$6,587,268
2003 Consumable Supplies	\$110,107	\$23,470	\$23,470	\$23,470	\$23,470
2009 Other Operating Expense	\$362,529	\$361,086	\$361,086	\$361,086	\$361,086
TOTAL, OBJECTS OF EXPENSE	\$5,148,712	\$6,971,824	\$6,971,824	\$6,971,824	\$6,971,824
METHOD OF FINANCING:					
0001 General Revenue Fund	\$5,148,712	\$6,971,824	\$6,971,824	\$6,971,824	\$6,971,824
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$5,148,712	\$6,971,824	\$6,971,824	\$6,971,824	\$6,971,824
FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

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

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$13,943,648	\$13,943,648	\$0	\$0	No biennial change.

STRATEGY REQUEST – FISCAL PROGRAMS

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

GOAL: 01 Comptroller of Public Accounts – Fiscal Programs
 OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs
 STRATEGY: 09 Subsequent CVC Claims

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
2009 Other Operating Expense	\$574,244	\$406,704	\$0	\$406,704	\$0
TOTAL, OBJECTS OF EXPENSE	\$574,244	\$406,704	\$0	\$406,704	\$0
METHOD OF FINANCING:					
0494 Compensation to Victims of Crime Auxiliary Account	\$574,244	\$406,704	\$0	\$406,704	\$0
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS - DEDICATED)	\$574,244	\$406,704	\$0	\$406,704	\$0
FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

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

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$406,704	\$406,704	\$0	\$0	No biennial change.

STRATEGY REQUEST – FISCAL PROGRAMS

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

GOAL: 01 Comptroller of Public Accounts – Fiscal Programs
 OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs
 STRATEGY: 10 Gross Weight/Axle Fee Distribution

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
4000 Grants	\$16,134,890	\$17,000,000	\$17,000,000	\$17,000,000	\$17,000,000
TOTAL, OBJECTS OF EXPENSE	\$16,134,890	\$17,000,000	\$17,000,000	\$17,000,000	\$17,000,000
METHOD OF FINANCING:					
0001 General Revenue Fund	\$16,134,890	\$0	\$0	\$0	\$0
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$16,134,890	\$0	\$0	\$0	\$0
METHOD OF FINANCING:					
0006 State Highway Fund	\$0	\$17,000,000	\$17,000,000	\$17,000,000	\$17,000,000
SUBTOTAL, METHOD OF FINANCING (OTHER FUNDS)	\$0	\$17,000,000	\$17,000,000	\$17,000,000	\$17,000,000
TOTAL, METHOD OF FINANCING	\$16,314,890	\$17,000,000	\$17,000,000	\$17,000,000	\$17,000,000
FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

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

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$34,000,000	\$34,000,000	\$0	\$0	No biennial change.

STRATEGY REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories: Service-37, Income-A.2, Age-B.3		
------------------	---	---------------------------------	---	--	--

GOAL: 01 Comptroller of Public Accounts – Fiscal Programs
 OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs
 STRATEGY: 11 Habitat Protection Fund

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
2009 Other Operating Expense	\$0	\$4,750,000	\$0	\$4,750,000	\$0
TOTAL, OBJECTS OF EXPENSE	\$0	\$4,750,000	\$0	\$4,750,000	\$0
METHOD OF FINANCING:					
0001 General Revenue Fund	\$0	\$4,750,000	\$0	\$4,750,000	\$0
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$0	\$4,750,000	\$0	\$4,750,000	\$0
FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

Expenditures in this strategy are legislatively mandated.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$4,750,000	\$4,750,000	\$0	\$0	No biennial change.

STRATEGY REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories: Service-07, Income-A.1, Age-B.3		
------------------	---	---------------------------------	---	--	--

GOAL: 01 Comptroller of Public Accounts – Fiscal Programs
 OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs
 STRATEGY: 12 Texas Guaranteed Tuition Plan

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
4000 Grants	\$271,176,575	\$0	\$0	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	<u>\$271,176,575</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
METHOD OF FINANCING:					
0599 Economic Stabilization Fund	\$271,176,575	\$0	\$0	\$0	\$0
TOTAL, METHOD OF FINANCING (OTHER FUNDS)	<u>\$271,176,575</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

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

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$0	\$0	\$0	\$0	No biennial change.

STRATEGY REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories: Service-07, Income-A.1, Age-B.3		
------------------	---	---------------------------------	---	--	--

GOAL: 01 Comptroller of Public Accounts – Fiscal Programs
 OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs
 STRATEGY: 13 Disabled Veteran Assist Payments

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
4000 Grants	\$10,500,000	\$8,500,000	\$9,500,000	\$9,500,000	\$9,500,000
TOTAL, OBJECTS OF EXPENSE	\$10,500,000	\$8,500,000	\$9,500,000	\$9,500,000	\$9,500,000
METHOD OF FINANCING:					
0001 General Revenue Fund	\$10,500,000	\$8,500,000	\$9,500,000	\$9,500,000	\$9,500,000
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$10,500,000	\$8,500,000	\$9,500,000	\$9,500,000	\$9,500,000
FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

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

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$19,000,000	\$19,000,000	\$0	\$0	No biennial change.

STRATEGY REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-00	Service Categories: Service-07, Income-A.1, Age-B.3
------------------	---	---------------------------------	---

GOAL: 01 Comptroller of Public Accounts – Fiscal Programs
 OBJECTIVE: 01 Comptroller of Public Accounts – Fiscal Programs
 STRATEGY: 14 Texas Bullion Depository

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE:					
2009 Other Operating Expenses	\$0	\$350,000	\$0	\$350,000	\$0
TOTAL, OBJECTS OF EXPENSE	\$0	\$350,000	\$0	\$350,000	\$0
METHOD OF FINANCING:					
0001 General Revenue Fund	\$0	\$350,000	\$0	\$350,000	\$0
TOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS)	\$0	\$350,000	\$0	\$350,000	\$0
FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

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

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$350,000	\$350,000	\$0	\$0	No biennial change.

STRATEGY REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-37, Income-A.2, Age-B.3			
GOAL:	02 To develop and administer programs that promote energy efficiency					
OBJECTIVE:	01 Maintain \$150 million balance in LoanSTAR Program					
STRATEGY:	01 Promote and manage energy programs					
		EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OUTPUT MEASURE:						
01 Number of Active LoanSTAR Loans Processed and Managed by SECO		70.0	107.0	70.0	70.0	70.0
EFFICIENCY MEASURE:						
01 Utility Dollars Saved Per Dollar Spent for Utility Retrofit Programs		\$70.0	\$108.0	\$70.00	\$70.00	\$70.00
OBJECTS OF EXPENSE						
1001 Salaries and Wages		\$870,040	\$770,691	\$799,070	\$898,042	\$898,042
1002 Other Personnel Costs		\$228,172	\$78,578	\$79,225	\$84,225	\$84,225
2001 Professional Fees and Services		\$780,787	\$666,247	\$653,826	\$685,908	\$698,796
2003 Consumable Supplies		\$0	\$0	\$0	\$0	\$0
2004 Utilities		\$500	\$174	\$192	\$192	\$192
2005 Travel		\$30,474	\$40,249	\$41,108	\$42,340	\$42,340
2007 Rent – Machine and Other		\$14,000	\$6,950	\$7,080	\$7,080	\$7,080
2009 Other Operating Expense		\$62,200	\$36,571	\$36,708	\$52,830	\$52,830
TOTAL, OBJECTS OF EXPENSE		\$1,986,173	\$1,599,460	\$1,617,209	\$1,770,617	\$1,783,505
METHOD OF FINANCING						
0001 General Revenue Fund		\$397,334	\$397,335	\$397,334	\$397,335	\$397,334
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE)		\$397,334	\$397,335	\$397,334	\$397,335	\$397,334
METHOD OF FINANCING:						
5005 GR Dedicated – Oil Overcharge Account		\$559,662	\$559,662	\$559,662	\$559,662	\$559,662
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS – DEDICATED)		\$559,662	\$559,662	\$559,662	\$559,662	\$559,662

STRATEGY REQUEST – FISCAL PROGRAMS

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
METHOD OF FINANCING:					
0555 Federal Funds					
81.041.000 State Energy Program	\$705,030	\$355,675	\$372,669	\$502,007	\$517,067
81.106.000 Transport of Transuranic Wastes to the Waste Isolation Plant – WIPP	\$62,800	\$66,342	\$67,098	\$568,804	\$68,801
81.214.000 Pantex – Environmental Restoration – AIP	\$261,347	\$220,446	\$220,446	\$242,809	\$240,641
SUBTOTAL, METHOD OF FINANCING (FEDERAL FUNDS)	\$1,029,177	\$642,463	\$660,213	\$813,620	\$826,509
TOTAL, METHOD OF FINANCING	\$1,986,173	\$1,599,460	\$1,617,209	\$1,770,617	\$1,783,505
FULL TIME EQUIVALENT POSITIONS:	7.6	7.7	15.0	15.0	15.0

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

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

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$3,216,669	\$3,554,122	\$337,453	\$337,453	The biennial change is due to a slight increase in formula funding related to the State Energy Program.

STRATEGY REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-37, Income-A.2, Age-B.3	
------------------	---	---------------------------------	---	--

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

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

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

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE					
2001 Professional Fees and Services	\$0	\$311,544	\$327,121	\$0	\$0
4000 Grants	\$17,335,363	\$15,101,553	\$15,540,400	\$15,640,309	\$15,640,309
TOTAL, OBJECTS OF EXPENSE	\$17,335,363	\$15,413,097	\$15,867,521	\$15,640,309	\$15,640,309
METHOD OF FINANCING:					
5005 GR Dedicated – Oil Overcharge Account	\$17,335,363	\$15,413,097	\$15,867,521	\$15,640,309	\$15,640,309
SUBTOTAL, METHOD OF FINANCING (GENERAL REVENUE FUNDS – DEDICATED)	\$17,335,363	\$15,413,097	\$15,867,521	\$15,640,309	\$15,640,309
FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

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

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$31,280,618	\$31,280,618	\$0	\$0	No biennial change.

STRATEGY REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-37, Income-A.2, Age-B.3		
------------------	---	---------------------------------	---	--	--

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

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

STRATEGY: 03 Allocate federal funds for grants and loans to promote energy efficiency

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE					
1002 Other Professional Fees and Services	\$0	\$989,127	\$1,020,834	\$1,069,740	\$1,069,470
2001 Professional Fees and Services	\$0	\$0	\$0	\$0	\$0
3001 Client Services	\$0	\$12,444,638	\$11,883,580	\$11,947,470	\$12,105,038
4000 Grants	\$13,576,004	\$0	\$0	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	\$13,576,004	\$13,433,675	\$12,904,414	\$13,017,210	\$13,174,778

METHOD OF FINANCING:

0555 Federal Funds					
81.041.000 State Energy Program	\$211,509	\$3,347,505	\$3,330,511	\$3,359,463	\$3,460,247
81.041.002 State Energy Program – Revolving	\$11,672,301	\$8,356,138	\$7,830,972	\$7,830,972	\$7,830,972
81.106.000 Transport of Transuranic Wastes to the Waste Isolation Plant – WIPP	\$388,800	\$385,828	\$398,637	\$410,903	\$426,645
81.214.000 Pantex – Environmental Restoration – AIP	\$1,303,394	\$1,344,294	\$1,344,294	\$1,415,872	\$1,456,914
TOTAL, METHOD OF FINANCING (FEDERAL FUNDS)	\$13,576,004	\$13,433,765	\$12,904,414	\$13,017,210	\$13,174,778

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

STRATEGY DESCRIPTION AND JUSTIFICATION:

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

EXTERNAL / INTERNAL FACTORS IMPACTING STRATEGY:

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

STRATEGY REQUEST – FISCAL PROGRAMS

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$26,338,179	\$26,191,988	(\$146,191)	(\$146,191)	The change is primarily related to a decrease in loan reimbursements for the State Energy Program – Revolving Loan Program.

STRATEGY REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-07, Income-A.2, Age-B.3		
------------------	---	---------------------------------	---	--	--

GOAL: 03 Texas Broadband Development Office

OBJECTIVE: 01 Promote broadband throughout the state of Texas

STRATEGY: 01 Promote and manage broadband programs

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE					
1001 Salaries and Wages	\$0	\$225,149	\$523,374	\$539,075	\$539,075
1002 Other Personnel Costs	\$0	\$5,873	\$7,111	\$7,111	\$7,111
2001 Professional Fees and Services	\$0	\$604,276	\$3,523,716	\$1,923,374	\$1,923,314
2005 Travel	\$0	\$10,291	\$30,000	\$30,000	\$30,000
2009 Other Operating Expense	\$0	\$69,710	\$500	\$500	\$500
TOTAL, OBJECTS OF EXPENSE	\$0	\$915,299	\$4,084,701	\$2,500,000	\$2,500,000
METHOD OF FINANCING					
0001 General Revenue Fund	\$0	\$915,299	\$4,084,701	\$2,500,000	\$2,500,000
TOTAL, METHOD OF FINANCING (GENERAL REVENUE)	\$0	\$915,299	\$4,084,701	\$2,500,000	\$2,500,000
FULL TIME EQUIVALENT POSITIONS:	0.0	5.0	5.0	5.0	5.0

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 services 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):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$5,000,000	\$5,000,000	\$0	\$0	No biennial change.

STRATEGY REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-07, Income-A.2, Age-B.3
------------------	---	---------------------------------	---

GOAL: 03 Texas Broadband Development Office

OBJECTIVE: 01 Promote broadband throughout the state of Texas

STRATEGY: 02 Allocate federal funds to expand broadband services

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
OBJECTS OF EXPENSE					
4000 Grants	\$0	\$100,095,033	\$400,380,130	\$0	\$0
TOTAL, OBJECTS OF EXPENSE	\$0	\$100,095,033	\$400,380,130	\$0	\$0
METHOD OF FINANCING:					
0325 Coronavirus Relief Fund					
21.029.119 COVID-19 Capital Projects Fund	\$0	\$100,095,033	\$400,380,130	\$0	\$0
CFDA Subtotal, Fund 0325 Coronavirus Relief Fund	\$0	\$100,095,033	\$400,380,130	\$0	\$0
TOTAL, METHOD OF FINANCING (FEDERAL FUNDS)	\$0	\$100,095,033	\$400,380,130	\$0	\$0
FULL TIME EQUIVALENT POSITIONS:	0	0	0	0	0

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.

EXPLANATION OF BIENNIAL CHANGE (includes rider amounts):

Base Spending (2022-23)	Baseline Request (2024-25)	Biennial Change	\$ Amount	Explanation of Biennial Change
\$500,475,163	\$0	(\$500,475,163)	(\$500,475,163)	Funding for the 2024-25 biennium is subject to federal allocation of additional broadband development funds.

STRATEGY REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Statewide Goal/Benchmark: 08-02	Service Categories: Service-07, Income-A.2, Age-B.3		
------------------	---	---------------------------------	---	--	--

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
--	----------	----------	----------	---------	---------

SUMMARY TOTALS:

OBJECTS OF EXPENSE:	\$869,084,099	\$772,269,197	\$1,034,820,913	\$638,101,776	\$631,265,529
METHOD OF FINANCING (INCLUDING RIDERS):				\$638,101,776	\$631,265,529
METHOD OF FINANCING (EXCLUDING RIDERS):	\$869,084,099	\$772,269,197	\$1,034,820,913	\$638,101,776	\$631,265,529
FULL TIME EQUIVALENT POSITIONS:	7.6	12.7	20.0	20.0	20.0

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

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

	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
A. Goal: SOCIAL SECURITY CONTRIBUTIONS / BENEFIT REPLACEMENT PAY					
A.1.1. Strategy: STATE MATCH — EMPLOYER Provide an employer match for Social Security contributions. Estimated	\$942,637,417	\$926,075,343	\$942,000,000	\$950,000,000	\$965,000,000
A.1.2. Strategy: BENEFIT REPLACEMENT PAY Provide Benefit Replacement Pay to eligible employees. Estimated	\$6,500,309	\$4,700,000	\$3,700,000	\$2,900,000	\$2,320,000
Total, Goal A: SOCIAL SECURITY CONTRIBUTIONS/BENEFIT REPLACEMENT PAY	\$949,137,726	\$930,775,343	\$945,700,000	\$952,900,000	\$967,320,000
Grand Total, COMPTROLLER OF PUBLIC ACCOUNTS - SOCIAL SECURITY / BENEFIT REPLACEMENT PAY	\$949,137,726	\$93,0775,343	\$945,700,000	\$952,900,000	\$967,320,000
Method of Financing					
General Revenue Fund, estimated	\$446,920,783	\$428,659,979	\$453,936,000	\$457,392,000	\$464,313,000
General Revenue Fund – Dedicated, estimated	\$22,894,346	\$24,160,734	\$18,914,000	\$19,058,000	\$19,346,400
Federal Funds, estimated	\$333,735,227	\$323,344,304	\$312,081,000	\$314,457,000	\$319,215,600
Other Funds					
Other Special State Funds, estimated	\$88,998,774	\$97,548,863	\$94,570,000	\$95,290,000	\$96,732,000
State Highway Fund No. 006, estimated	\$56,588,595	\$57,061,463	\$66,199,000	\$66,703,000	\$67,712,400
Subtotal, Other Funds	\$145,587,369	\$154,610,326	\$160,769,000	\$161,993,000	\$164,444,400
Total, Method of Financing	\$949,137,725	\$930,775,343	\$945,700,000	\$952,900,000	\$967,320,000

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

RIDER REVISIONS AND ADDITIONS REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Date: 8/17/22	Request Level: Base																					
Current Rider Number	Page Number In 2022-23 GAA	Proposed Rider Language																						
2	I-25	<p>Capital Budget. None of the funds appropriated above may be expended for capital budget items except as listed below. The amounts shown below shall be expended only for the purposes shown and are not available for expenditure for other purposes.</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="text-align: right; border-bottom: 1px solid black;"><u>2022</u></th> <th style="text-align: right; border-bottom: 1px solid black;"><u>2023</u></th> </tr> </thead> <tbody> <tr> <td>a. Acquisition of Land and Other Real Property</td> <td></td> <td></td> </tr> <tr> <td> (1) Texas Bullion Depository</td> <td style="text-align: right;">\$20,000,000</td> <td style="text-align: right;">\$ UB</td> </tr> <tr> <td> Total, Capital Budget</td> <td style="text-align: right;">\$20,000,000</td> <td style="text-align: right;">\$ UB</td> </tr> <tr> <td>Method of Financing (Capital Budget):</td> <td style="text-align: right;">\$20,000,000</td> <td style="text-align: right;">\$ UB</td> </tr> <tr> <td> Bond Proceeds – Revenue Bonds</td> <td style="text-align: right;">\$20,000,000</td> <td style="text-align: right;">\$ UB</td> </tr> <tr> <td> Total, Method of Financing</td> <td style="text-align: right;">\$20,000,000</td> <td style="text-align: right;">\$ UB</td> </tr> </tbody> </table> <p><i>This rider provision is not applicable to the 2024-25 biennium.</i></p>			<u>2022</u>	<u>2023</u>	a. Acquisition of Land and Other Real Property			(1) Texas Bullion Depository	\$20,000,000	\$ UB	Total, Capital Budget	\$20,000,000	\$ UB	Method of Financing (Capital Budget):	\$20,000,000	\$ UB	Bond Proceeds – Revenue Bonds	\$20,000,000	\$ UB	Total, Method of Financing	\$20,000,000	\$ UB
	<u>2022</u>	<u>2023</u>																						
a. Acquisition of Land and Other Real Property																								
(1) Texas Bullion Depository	\$20,000,000	\$ UB																						
Total, Capital Budget	\$20,000,000	\$ UB																						
Method of Financing (Capital Budget):	\$20,000,000	\$ UB																						
Bond Proceeds – Revenue Bonds	\$20,000,000	\$ UB																						
Total, Method of Financing	\$20,000,000	\$ UB																						
3	I-25	<p>Appropriation from the Compensation to Victims of Crime Auxiliary Fund. Included in amounts appropriated above in Strategy A.1.9, Subsequent CVC Claims, are funds received by the Comptroller from departments under Government Code §76.013, for crime victims who have not made a claim for restitution during the prescribed five year period and who make a subsequent claim (estimated to be \$50,000 for the biennium). In addition to amounts identified herein and included above, all revenue collected on or after September 1, 2024 <u>2023</u>, is hereby appropriated for the same purpose. Any unobligated balances remaining as of August 31, 2022 <u>2024</u>, are hereby appropriated for the same purpose for the fiscal year beginning September 1, 2022 <u>2024</u>.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years and estimated amount.</i></p>																						

RIDER REVISIONS AND ADDITIONS REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Date: 8/17/22	Request Level: Base																		
Current Rider Number	Page Number In 2022-23 GAA	Proposed Rider Language																			
10	I-27	<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, 2024 2023 (estimated to be \$31,280,618) Any unexpended and unobligated balances as of August 31, 2024 2023, out of Oil Overcharge Funds Account No. 5005 are included in Strategy B.1.1, Energy Office, and Strategy B.1.2, Oil Overcharge Settlement Funds, and are to be used by SECO for the biennium beginning September 1, 2024 2023 (estimated to be \$1,119,324). In addition to amounts identified herein and included above, all unexpended and unobligated balances remaining as of August 31, 2024 2023 and all revenue generated on or after September 1, 2024 2023, are hereby appropriated for the same purpose.</p> <p>Out of these estimated balances and revenues, the SECO shall allocate an estimated total of \$2,757,638 <u>\$3,088,690</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, 2024 2023, for the following purposes:</p> <table border="0"> <thead> <tr> <th></th> <th align="center"><u>2022</u> <u>2024</u></th> <th align="center"><u>2023</u> <u>2025</u></th> </tr> </thead> <tbody> <tr> <td>Schools/Local Government Program</td> <td align="right">\$275,764 <u>\$308,869</u> & UB</td> <td align="right">\$275,764 <u>\$308,869</u> & UB</td> </tr> <tr> <td>State Agency / Higher Education Program</td> <td align="right">\$274,764 <u>\$308,869</u> & UB</td> <td align="right">\$275,764 <u>\$308,869</u> & UB</td> </tr> <tr> <td>Renewable Energy Program</td> <td align="right">\$275,764 <u>\$308,869</u> & UB</td> <td align="right">\$275,764 <u>\$308,869</u> & UB</td> </tr> <tr> <td>Transportation Energy Program</td> <td align="right">\$275,764 <u>\$308,869</u> & UB</td> <td align="right">\$275,764 <u>\$308,869</u> & UB</td> </tr> <tr> <td>Alternative Fuels Program</td> <td align="right">\$275,763 <u>\$308,869</u> & UB</td> <td align="right">\$275,763 <u>\$308,869</u> & UB</td> </tr> </tbody> </table> <p>Funds de-obligated from contracts within the above programs shall remain within the program. State Energy Program Administration funds are appropriated in Strategy B.1.1, Energy Office.</p> <p>Pursuant to Texas Government Code § 2305.032 (f), funds available to the LoanSTAR Revolving Loan Program shall equal or exceed \$95,000,000 at all times. All unexpended and unobligated LoanSTAR balances (estimated to be \$1,119,324 of total balances noted above) and all revenues, except depository interest earned on LoanSTAR balances, generated by funds in the LoanSTAR Program (estimated to be \$28,522,980 <u>\$28,191,928</u>) of total revenues noted above), shall remain in the program. If a state agency or institution of higher education is a recipient of a loan under the statewide retrofit demonstration and revolving loan program, the agency or institution shall repay the loan from agency funds budgeted for the energy costs of the agency or institution.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years and estimated amounts.</i></p>			<u>2022</u> <u>2024</u>	<u>2023</u> <u>2025</u>	Schools/Local Government Program	\$275,764 <u>\$308,869</u> & UB	\$275,764 <u>\$308,869</u> & UB	State Agency / Higher Education Program	\$274,764 <u>\$308,869</u> & UB	\$275,764 <u>\$308,869</u> & UB	Renewable Energy Program	\$275,764 <u>\$308,869</u> & UB	\$275,764 <u>\$308,869</u> & UB	Transportation Energy Program	\$275,764 <u>\$308,869</u> & UB	\$275,764 <u>\$308,869</u> & UB	Alternative Fuels Program	\$275,763 <u>\$308,869</u> & UB	\$275,763 <u>\$308,869</u> & UB
	<u>2022</u> <u>2024</u>	<u>2023</u> <u>2025</u>																			
Schools/Local Government Program	\$275,764 <u>\$308,869</u> & UB	\$275,764 <u>\$308,869</u> & UB																			
State Agency / Higher Education Program	\$274,764 <u>\$308,869</u> & UB	\$275,764 <u>\$308,869</u> & UB																			
Renewable Energy Program	\$275,764 <u>\$308,869</u> & UB	\$275,764 <u>\$308,869</u> & UB																			
Transportation Energy Program	\$275,764 <u>\$308,869</u> & UB	\$275,764 <u>\$308,869</u> & UB																			
Alternative Fuels Program	\$275,763 <u>\$308,869</u> & UB	\$275,763 <u>\$308,869</u> & UB																			

RIDER REVISIONS AND ADDITIONS REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Date: 8/17/22	Request Level: Base																		
Current Rider Number	Page Number In 2022-23 GAA	Proposed Rider Language																			
11	I-27	<p>Department of Energy (DOE) Federal Funds. Included in amounts appropriated above in Strategy B.1.1, Energy Office and Strategy B.1.3, Federal Funds, are all funds allocated to the State of Texas by the U.S. Department of Energy to fund Pantex and State energy programs are detailed below for the biennium beginning September 1, 2024-2023.</p> <p>The SECO shall allocate funds based upon the designations listed below:</p> <table style="width: 100%; border: none;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: center; width: 20%;">FY 2022</th> <th style="text-align: center; width: 20%;">FY 2024</th> </tr> </thead> <tbody> <tr> <td colspan="3"><u>Federal Funds: Pantex Programs</u></td> </tr> <tr> <td>Agreement in Principle (Remedial Clean Up Action)</td> <td style="text-align: right;">\$1,564,740</td> <td style="text-align: right;">\$1,658,681 & UB</td> </tr> <tr> <td>Waste Isolation Pilot Plant</td> <td style="text-align: right;">\$452,170</td> <td style="text-align: right;">\$479,707 & UB</td> </tr> <tr> <td colspan="3"><u>Federal Funds: State Energy Program</u></td> </tr> <tr> <td>State Energy Program (SEP) Grant</td> <td style="text-align: right;">\$3,703,180</td> <td style="text-align: right;">\$3,861,470 & UB</td> </tr> </tbody> </table> <p style="text-align: right; margin-right: 20px;">FY 2023 FY 2025</p> <p style="text-align: right; margin-right: 20px;">\$1,564,740 \$1,697,555 & UB</p> <p style="text-align: right; margin-right: 20px;">\$465,375 \$495,446 & UB</p> <p style="text-align: right; margin-right: 20px;">\$3,703,180 \$3,977,314 & UB</p> <p><i>This rider provision must be updated to reflect the change in fiscal years and the amount of funds allocated to the State of Texas by the Department of Energy.</i></p>			FY 2022	FY 2024	<u>Federal Funds: Pantex Programs</u>			Agreement in Principle (Remedial Clean Up Action)	\$1,564,740	\$1,658,681 & UB	Waste Isolation Pilot Plant	\$452,170	\$479,707 & UB	<u>Federal Funds: State Energy Program</u>			State Energy Program (SEP) Grant	\$3,703,180	\$3,861,470 & UB
	FY 2022	FY 2024																			
<u>Federal Funds: Pantex Programs</u>																					
Agreement in Principle (Remedial Clean Up Action)	\$1,564,740	\$1,658,681 & UB																			
Waste Isolation Pilot Plant	\$452,170	\$479,707 & UB																			
<u>Federal Funds: State Energy Program</u>																					
State Energy Program (SEP) Grant	\$3,703,180	\$3,861,470 & UB																			
12	I-27	<p>Appropriation of Tax Refunds. As much of the respective taxes, fees, and charges, including penalties or other financial transactions administered or collected by the Comptroller as may be necessary is hereby appropriated and set aside to pay refunds, interest, and any costs and attorney fees awarded in court cases, as provided by law, subject to the following limitations and conditions:</p> <ol style="list-style-type: none"> a. Unless another law, or section of this Act, provides a period within which a particular refund claim must be made, funds appropriated herein may not be used to pay a refund claim made under this section after four years from the latest date on which the amount collected or received by the State was due, if the amount was required to be paid on or before a particular date. If the amount was not required to be paid on or before a particular date, a refund claim may not be made after four years from the date the amount was collected or received. A person who fails to make a refund claim within the period provided by law, or this provision, shall not be eligible to receive payment of a refund under this provision. b. Except as provided by subsection (c), as a specific limitation to the amount of refunds paid from funds appropriated in this Act during the 2022-23 <u>2024-25</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. c. Where the Biennial Revenue Estimate referenced in subsection (b) provides that no revenues are estimated to be available from a tax, fee, or other revenue source, and where a special fund or dedicated account has been abolished or the law creating the special fund or dedicated account has been repealed or has expired, any balances which may have been transferred or credited to the General Revenue Fund because of such abolishment, repeal or expiration are appropriated from that fund to pay refunds that are otherwise payable under this section. d. From amounts collected pursuant to Sec. 47.052, Business & Commerce Code (redesignated as Sec. 102.052, Business & Commerce Code), there are hereby appropriated amounts necessary to pay a refund, settlement or judgment arising from litigation relating to the validity of the fee. Any portion of a settlement or judgment in excess of the amounts collected under Section 47.051, et seq. (redesignated as Sec. 102.051, et seq.), including interest, courts costs, or attorneys fees, shall be presented to the next legislature for a specific appropriation in order for payment to be made. <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>																			

RIDER REVISIONS AND ADDITIONS REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Date: 8/17/22	Request Level: Base
Current Rider Number	Page Number In 2022-23 GAA	Proposed Rider Language	
14	I-26	<p>Cash Flow Transfer. As required by Government Code, Section 403.092, for the state fiscal biennium beginning September 1, 2024 <u>2023</u>, the Comptroller of Public Accounts is appropriated from the General Revenue Fund the amount needed:</p> <p>a. to return any available cash that was transferred to the General Revenue Fund from a fund outside the state treasury; and</p> <p>b. to maintain the equity of the fund from which the transfer was made.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>	
16	I-28	<p>Disabled Veteran Assistance Payments. Included in amounts appropriated above in Strategy A.1.12, Disabled Veteran Assistance Payments to Cities and Counties, is \$8,500,000 <u>\$9,500,000</u> in fiscal year 2022 <u>2024</u> and \$40,500,000 <u>\$9,500,000</u> in fiscal year 2023 <u>2025</u> from General Revenue for transfer to the General Revenue- Dedicated Disabled Veterans Local Government Assistance Account No. 5160 for the purpose of providing assistance to qualified cities and counties pursuant to Section 140.011, Local Government Code. Any unexpended and unobligated balance remaining as of August 31, 2022 <u>2024</u> is appropriated for the same purpose for the fiscal year beginning September 1, 2022 <u>2024</u>.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years and funding.</i></p>	
17	I-28	<p>Appropriation of Texas Bullion Depository Receipts. The Comptroller of Public Accounts is hereby appropriated from the fees, charges, penalties and other amounts related to the Texas Bullion Depository, including those received under Chapter 2116, Government Code, and Section 403.0301, Government Code, and the interest thereon, all sums necessary to implement, administer and promote the Texas Bullion Depository. Any unexpended and unobligated balances of these funds remaining as of August 31, 2024 <u>2023</u>, (estimated to be \$0) are appropriated to the Comptroller of Public Accounts for the fiscal year beginning September 1, 2023 <u>2024</u>, for the same purpose. Any unexpended and unobligated balances of these funds remaining as of August 31, 2022 <u>2024</u>, (estimated to be \$0) are appropriated to the Comptroller of Public Accounts for the fiscal year beginning September 1, 2022 <u>2024</u>, for the same purpose.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>	
18	I-29	<p>Habitat Protection Fund. Included in amounts appropriated above in Strategy A.1.11, Habitat Protection Fund, is \$5,000,000 in General Revenue in fiscal year 2022 <u>2024</u> for transfer to the Habitat Protection Fund outside the state treasury under Section 403.452, Government Code, to allow the Comptroller to enter into contracts with state public universities to conduct research studies on species of interest, including candidate, threatened, or endangered species, and provide appropriate peer review and contract administration.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>	
20	I-27	<p>Appropriations to the Compensation to Victims of Crime Auxiliary Fund. In addition to amounts appropriated above, the Fiscal Programs - Comptroller of Public Accounts is hereby appropriated any additional amounts as necessary in Strategy A.1.9, Subsequent CVC Claims, for the 2022-23 <u>2024-25</u> biennium from General Revenue for transfer to the General Revenue-Dedicated Compensation to Victims of Crime Auxiliary Account No. 0494 for the purpose of providing compensation payments made by the Comptroller's Office and authorized by the Crime Victims Compensation Act to victims of crimes previously not located by local departments within five (5) years after the court has ordered restitution.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>	

RIDER REVISIONS AND ADDITIONS REQUEST – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts	Date: 8/17/22	Request Level: Base
Current Rider Number	Page Number In 2022-22 GAA	Proposed Rider Language	
21	I-29	<p>Texas Bullion Depository. Included in amounts appropriated above to the Fiscal Programs – Comptroller Of Public Accounts, in Strategy, A.1.13, Bullion Depository, is \$350,000 in General Revenue in fiscal year 2022 <u>2024</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, 2022 <u>2024</u>, are appropriated to the Fiscal Programs – Comptroller of Public Accounts for the fiscal year beginning September 1, 2022 <u>2024</u>, for the same purpose.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>	
22	I-29	<p>Report on Cost of Ad Valorem Tax Exemption for 100 Percent Disabled Veterans.</p> <p>(a) Out of funds appropriated above, the Comptroller of Public Accounts shall conduct a study to determine the amount of ad valorem tax revenue that each county containing a United States military installation, each county adjacent to a county containing a United States military installation, and each municipality located in either type of those counties lost for the 2024 <u>2023</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 2024 <u>2023</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> <ol style="list-style-type: none"> (1) each municipality listed by name; (2) each county listed by name; and (3) all municipalities and counties in this state in the aggregate. <p>(c) Not later than December 1, 2022 <u>2024</u>, the Comptroller shall submit a report to the Speaker of the House of Representatives, the Lieutenant Governor, and each member of the Legislature.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>	
23	I-30	<p>Appropriation: Gross Weight / Axle Fees Distribution to Counties. Amounts from State Highway Fund No. 006 equivalent to amounts collected from gross weight and axle weight permit fees for distribution to counties as provided in VTCA, Transportation Code § 621.353 (estimated to be \$17,000,000 each fiscal year) are included in amounts appropriated above in Strategy A.1.10, Gross Weight/Axle Fee Distribution. All remaining amounts out of State Highway Fund No. 006 equivalent to amounts collected from gross weight and axle weight permit fees for distribution to counties as provided in VTCA, Transportation Code § 621.353 during the 2022-23 <u>2024-25</u> biennium are appropriated for the same purpose.</p> <p><i>This rider provision must be updated to reflect the change in fiscal years.</i></p>	
24	I-30	<p>Opioid Abatement Account. Contingent upon the enactment of Senate Bill 1827, or similar legislation relating to the creation of the opioid abatement account, an opioid abatement trust fund, and to a statewide opioid settlement agreement, by the Eighty-seventh Legislature, Regular Session, in addition to the amounts appropriated above, all All sums deposited to the General Revenue-Dedicated Opioid Abatement Account No. 5189, a new General Revenue-Dedicated Account in the state treasury, are appropriated to the Comptroller in a new strategy, Opioid Abatement Account. These amounts are to be distributed in accordance with statute and used to defray administrative expenses incurred by the Comptroller to the extent allowed by statute. In addition, the Comptroller is authorized to reimburse the Opioid Abatement Fund Council for meeting and travel expenses out of funds deposited in the Opioid Abatement Account.</p> <p>Unexpended balances remaining in this strategy as of August 31, 2022 <u>2024</u>, are appropriated for the same purposes for the fiscal year beginning September 1, 2022 <u>2024</u>. The bill pattern for the Fiscal Programs – Comptroller of Public Accounts shall be amended accordingly.</p>	

EXCEPTIONAL ITEMS REQUEST SCHEDULE – FISCAL PROGRAMS

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

ITEM NAME: Reimbursement – Beverage Tax

ITEM PRIORITY: 1

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

	EXCP 2024	EXCP 2025
OBJECTS OF EXPENSE:		
4000 Grants	\$67,879,000	\$83,937,000
TOTAL, Objects of Expense:	\$67,879,000	\$83,937,000
METHOD OF FINANCING:		
0001 General Revenue Fund	\$67,879,000	\$83,937,000
TOTAL, METHOD OF FINANCING:	\$67,879,000	\$83,937,000

DESCRIPTION / JUSTIFICATION:

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

EXTERNAL / INTERNAL FACTORS:

Expenditures in this strategy are driven by collected receipts within the counties or incorporated municipalities. The request for the 2024-25 biennium is based on estimates provided by the Comptroller's Revenue Estimating area.

EXCEPTIONAL ITEMS REQUEST SCHEDULE – FISCAL PROGRAMS

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

ITEM NAME: Full-time Equivalents (FTEs)

ITEM PRIORITY: 2

FUNDING FOR STRATEGY: 02-01-01 Promote and Manage Energy Programs
 03-01-01 Promote and Manage Broadband Programs

EXCP 2024 EXCP 2025

FULL-TIME EQUIVALENT POSITIONS (FTE):

23.0 23.0

DESCRIPTION / JUSTIFICATION:

Additional FTEs are requested to support new federal funding initiatives.

EXTERNAL / INTERNAL FACTORS:

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

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE – FISCAL PROGRAMS

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

ITEM NAME: Reimbursement – Beverage Tax

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

	EXCP 2024	EXCP 2025
OBJECTS OF EXPENSE:		
4000 Grants	\$67,879,000	\$83,937,000
TOTAL, OBJECTS OF EXPENSE:	<u>\$67,879,000</u>	<u>\$83,937,000</u>
METHOD OF FINANCING:		
0001 General Revenue Fund	\$67,879,000	\$83,937,000
TOTAL, METHOD OF FINANCING:	<u>\$67,879,000</u>	<u>\$83,937,000</u>
FULL TIME EQUIVALENT POSITIONS:	0.0	0.0

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE – FISCAL PROGRAMS

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

ITEM NAME: Full-time Equivalent (FTEs)

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

	EXCP 2024	EXCP 2025
FULL TIME EQUIVALENT POSITIONS:	5.0	5.0

EXCEPTIONAL ITEMS STRATEGY ALLOCATION SCHEDULE – FISCAL PROGRAMS

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

ITEM NAME: Full-time Equivalents (FTEs)

ALLOCATION TO STRATEGY: 03-01-02 Promote and Manage Broadband Programs

	EXCP 2024	EXCP 2025
FULL TIME EQUIVALENT POSITIONS:	18.0	18.0

EXCEPTIONAL ITEMS STRATEGY REQUEST – FISCAL PROGRAMS

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

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

	EXCP 2024	EXCP 2025
OBJECTS OF EXPENSE:		
4000 Grants	\$67,879,000	\$83,937,000
TOTAL, OBJECTS OF EXPENSE:	\$67,879,000	\$83,937,000
METHOD OF FINANCING:		
0001 General Revenue Fund	\$67,879,000	\$83,937,000
TOTAL, METHOD OF FINANCING:	\$67,879,000	\$83,937,000

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

EXCEPTIONAL ITEMS STRATEGY REQUEST – FISCAL PROGRAMS

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

GOAL: 02 Develop and administer programs that promote energy

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

STRATEGY: 01 Promote and manage energy programs

	EXCP 2024	EXCP 2025
FULL-TIME EQUIVALENT POSITIONS (FTE):	5.0	5.0

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY: Full-time Equivalents

EXCEPTIONAL ITEMS STRATEGY REQUEST – FISCAL PROGRAMS

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

GOAL: 03 Texas Broadband Development Office

OBJECTIVE: 01 Promote broadband throughout the state of Texas

STRATEGY: 01 Promote and manage broadband programs

	EXCP 2024	EXCP 2025
FULL-TIME EQUIVALENT POSITIONS (FTE):	18.0	18.0

EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY: Full-time Equivalents

FEDERAL FUNDS SUPPORTING SCHEDULE – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts				
CFDA NUMBER / STRATEGY	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
00.000.001 Miscellaneous Claims					
01-01-01 Miscellaneous Claims – Federal Health /Lab Funding Excess Revenue Account No. 273	\$0	\$49,256	\$0	\$0	\$0
TOTAL, ALL STRATEGIES	\$0	\$49,256	\$0	\$0	\$0
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	\$0	\$49,256	\$0	\$0	\$0
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
21.029.119 COVID-19 Capital Projects Fund					
03-01-02 Texas Broadband Development Office federal funds	\$0	\$100,095,033	\$400,380,130	\$0	\$0
TOTAL, ALL STRATEGIES	\$0	\$100,095,033	400,380,130	\$0	\$0
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
TOTAL, FEDERAL FUNDS	\$0	\$100,095,033	\$400,380,130	\$0	\$0
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
81.041.000 State Energy Conservation					
02-01-01 Promote and manage energy programs	\$705,030	\$355,675	\$372,669	\$502,007	\$517,067
02-01-03 Allocate grants and loans to promote energy efficiency	\$211,509	\$3,347,505	\$3,330,511	\$3,359,463	\$3,460,247
TOTAL, ALL STRATEGIES	\$916,539	\$3,703,180	\$3,703,180	\$3,861,470	\$3,977,314
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
TOTAL, FEDERAL FUNDS	\$916,539	\$3,703,180	\$3,703,180	\$3,861,470	\$3,977,314
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
81.041.002 State Energy Program – Revolving					
02-01-03 Allocate grants and loans to promote energy efficiency	\$11,672,130	\$8,356,138	\$7,830,972	\$7,830,972	\$7,830,972
TOTAL, ALL STRATEGIES	\$11,672,130	\$8,356,138	\$7,830,972	\$7,830,972	\$7,830,972
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	\$11,672,130	\$8,356,138	\$7,830,972	\$7,830,972	\$7,830,972
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0

FEDERAL FUNDS SUPPORTING SCHEDULE – FISCAL PROGRAMS

Agency Code: 902	Agency Name: Comptroller of Public Accounts				
CFDA NUMBER / STRATEGY	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
81.106.000 Transport of Transuranic Wastes to the Waste Isolation Plant – WIPP					
02-01-01 Promote and manage energy programs	\$62,800	\$66,342	\$67,098	\$68,804	\$68,801
02-01-03 Allocate grants and loans to promote energy efficiency	\$388,800	\$385,828	\$398,637	\$410,903	\$426,645
TOTAL, ALL STRATEGIES	\$451,600	\$452,170	\$465,735	\$479,707	\$495,446
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	\$451,600	\$452,170	\$465,735	\$479,707	\$495,446
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
81.214.000 Pantex – Environmental Restoration – AIP					
02-01-01 Promote and manage energy programs	\$261,347	\$220,446	\$220,446	\$242,809	\$240,641
02-01-03 Allocate grants and loans to promote energy efficiency	\$1,303,394	\$1,344,294	\$1,344,294	\$1,415,872	\$1,456,914
TOTAL, ALL STRATEGIES	\$1,564,741	\$1,564,740	\$1,564,740	\$1,658,681	\$1,697,555
ADDITIONAL FEDERAL FUNDS FOR EMPLOYEE BENEFITS	0	0	0	0	0
TOTAL, FEDERAL FUNDS	\$1,564,741	\$1,564,740	\$1,564,740	\$1,658,681	\$1,697,555
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0

FEDERAL FUNDS SUPPORTING SCHEDULE – FISCAL PROGRAMS

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

CFDA NUMBER / STRATEGY	EXP 2021	EST 2022	BUD 2023	BL 2024	BL 2025
00.000.001 Miscellaneous Claims	\$0	\$49,256	\$0	\$0	\$0
21.029.119 COVID-19 Capital Projects Fund	\$0	\$100,095,033	\$400,380,130	\$0	\$0
81.041.000 State Energy Program	\$916,539	\$3,703,180	\$3,703,180	\$3,861,470	\$3,977,314
81.041.002 State Energy Program – Revolving	\$11,672,301	\$8,356,138	\$7,830,972	\$7,830,972	\$7,830,972
81.106.000 Transport of Transuranic Wastes to the Waste Isolation Plant – WIPP	\$451,600	\$452,170	\$465,735	\$479,707	\$495,446
81.214.000 Pantex – Environmental Restoration – AIP	\$1,564,741	\$1,564,740	\$1,564,740	\$1,658,681	\$1,697,555
TOTAL, ALL STRATEGIES	\$14,605,181	\$114,220,517	\$413,944,757	\$13,830,830	\$14,001,287
TOTAL, FEDERAL FUNDS FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0
TOTAL, FEDERAL FUNDS	\$14,605,181	\$114,220,517	\$413,944,757	\$13,830,830	\$14,001,287
ADDITIONAL GENERAL REVENUE FOR EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0

ASSUMPTIONS AND METHODOLOGY

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

POTENTIAL LOSS OF FEDERAL FUNDS

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

FEDERAL FUNDS TRACKING SCHEDULE – FISCAL PROGRAMS

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

FEDERAL FY	AWARD AMOUNT	EXPENDED SFY 2019	EXPENDED SFY 2020	EXPENDED SFY 2021	ESTIMATED SFY 2022	BUDGETED SFY 2023	REQUESTED SFY 2024	REQUESTED SFY 2025	TOTAL	DIFFERENCE FROM AWARD
21.029.119 COVID-19 Capital Projects Fund										
2022	\$500,475,163	\$0	\$0	\$0	\$100,095,033	\$400,380,130	\$0	\$0	\$500,475,163	\$0
TOTAL	\$500,475,163	\$0	\$0	\$0	\$100,095,033	\$400,380,130	\$0	\$0	\$500,475,163	\$0

Employee Benefits Payments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
----------------------------	--	-----	-----	-----	-----	-----	-----	-----	-----	-----

NOTE:

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.

FEDERAL FUNDS TRACKING SCHEDULE – FISCAL PROGRAMS

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

FEDERAL FY	AWARD AMOUNT	EXPENDED SFY 2019	EXPENDED SFY 2020	EXPENDED SFY 2021	ESTIMATED SFY 2022	BUDGETED SFY 2023	REQUESTED SFY 2024	REQUESTED SFY 2025	TOTAL	DIFFERENCE FROM AWARD
81.041.002 State Energy Program – Revolving										
2021	\$11,672,301	\$0	\$0	\$11,672,301	\$0	\$0	\$0	\$0	\$11,672,301	\$0
2022	\$8,356,138	\$0	\$0	\$0	\$8,356,138	\$0	\$0	\$0	\$8,356,138	\$0
2023	\$7,830,972	\$0	\$0	\$0	\$0	\$7,830,972	\$0	\$0	7,830,972	\$0
2024	\$7,830,972	\$0	\$0	\$0	\$0	\$0	\$7,830,972	\$0	\$7,830,972	\$0
2025	\$7,830,972	\$0	\$0	\$0	\$0	\$0	\$0	\$7,830,972	\$7,830,972	\$0
TOTAL	\$43,521,355	\$0	\$0	\$11,672,301	\$8,356,138	\$7,830,972	\$7,380,972	\$7,830,972	\$43,521,355	\$0

Employee Benefits Payments (*)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
--------------------------------	--	-----	-----	-----	-----	-----	-----	-----	-----

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

FEDERAL FUNDS TRACKING SCHEDULE – FISCAL PROGRAMS

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

FEDERAL FY	AWARD AMOUNT	EXPENDED SFY 2019	EXPENDED SFY 2020	EXPENDED SFY 2021	ESTIMATED SFY 2022	BUDGETED SFY 2023	REQUESTED SFY 2024	REQUESTED SFY 2025	TOTAL	DIFFERENCE FROM AWARD
81.106.000 Transport of Transuranic Wastes to the Waste Isolation Plant – WIPP										
2021	\$451,600	\$0	\$0	\$451,600	\$0	\$0	\$0	\$0	\$451,600	\$0
2022	\$452,170	\$0	\$0	\$0	\$452,170	\$0	\$0	\$0	\$452,170	\$0
2023	\$465,375	\$0	\$0	\$0	\$0	\$465,375	\$0	\$0	\$465,375	\$0
2024	\$479,707	\$0	\$0	\$0	\$0	\$0	\$479,707	\$0	\$479,707	\$0
2025	\$495,446	\$0	\$0	\$0	\$0	\$0	\$0	\$495,446	\$495,446	\$0
TOTAL	\$2,344,298	\$0	\$0	\$451,600	\$452,170	\$465,375	\$479,707	\$495,446	\$2,344,298	\$0
Employee Benefits Payments (*)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

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

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

Estimated Grand Total of Agency Funds Outside the 2024-25 General Appropriations Act Bill Pattern:

\$3,742,202,198

0892 / 0842 – Texas Tomorrow Constitutional Trust Fund

Estimated Beginning Balance in Fiscal Year 2022	\$2,390,176,655
Estimated Revenues – Fiscal 2022	763,551,922
Estimated Revenues – Fiscal 2023	525,941,750
Fiscal 2022-23 Biennial Total	<u>\$3,679,670,327</u>
Estimated Beginning Balance in Fiscal Year 2024	\$2,391,055,220
Estimated Revenues – Fiscal 2024	751,078,924
Estimated Revenues – Fiscal 2025	600,068,054
Fiscal 2024-25 Biennial Total	<u>\$3,742,202,198</u>

Estimated Expenditures for the 2024-25 Biennium: \$1,244,609,191

CONSTITUTIONAL OR STATUTORY CREATION AND USE OF FUNDS:

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

Legal Citation:

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

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

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

METHOD OF CALCULATION AND REVENUE ASSUMPTIONS:

1. Texas Guaranteed Tuition Plan (TGTP) activity (contributions, distributions and expenditures) is based on the actuary's annual report for the period ended 8/31/2021.
2. College savings plan activities, contributions and distributions are projected to grow at a rate of 8 percent and 8 percent per year, respectively.
3. College savings plan investments are assumed to return 5.9 percent per year.
4. Texas Tuition Promise Fund plan activity (contributions, distributions and expenses) is based on the actuary's annual report for the fiscal year ended 8/31/2021.
5. Texas Tuition Promise Fund net investment returns are based on actuarial assumptions adopted by the Board of 5.9 percent per year less investment expenses of 0.90 percent per year.
6. Texas ABLE Program activities, contributions and distributions are projected to grow at the rate of 4 percent and 5 percent per year, respectively.
7. Texas ABLE Program investments are assumed to return 2.63 percent per year.

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

Publication #96-439. August 2022