

Section 1

Fiscal Programs - Comptroller of Public Accounts
Summary of Recommendations - House

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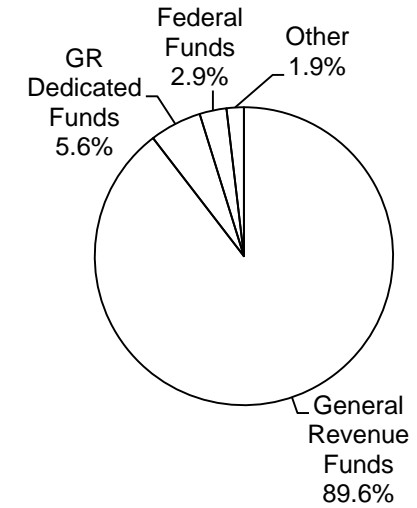
Susan Combs, Comptroller of Public Accounts

Lena Conklin, LBB Analyst

Method of Financing	2012-13 Base	2014-15 Recommended	Biennial Change	% Change
General Revenue Funds	\$661,887,477	\$707,902,666	\$46,015,189	7.0%
GR Dedicated Funds	\$99,832,988	\$44,563,236	(\$55,269,752)	(55.4%)
<i>Total GR-Related Funds</i>	<i>\$761,720,465</i>	<i>\$752,465,902</i>	<i>(\$9,254,563)</i>	<i>(1.2%)</i>
Federal Funds	\$159,951,613	\$23,132,943	(\$136,818,670)	(85.5%)
Other	\$29,849,528	\$14,829,000	(\$15,020,528)	(50.3%)
All Funds	\$951,521,606	\$790,427,845	(\$161,093,761)	(16.9%)

FTEs	FY 2013 Budgeted	FY 2015 Recommended	Biennial Change	% Change
	25.0	25.0	0.0	0.0%

RECOMMENDED FUNDING
BY METHOD OF FINANCING



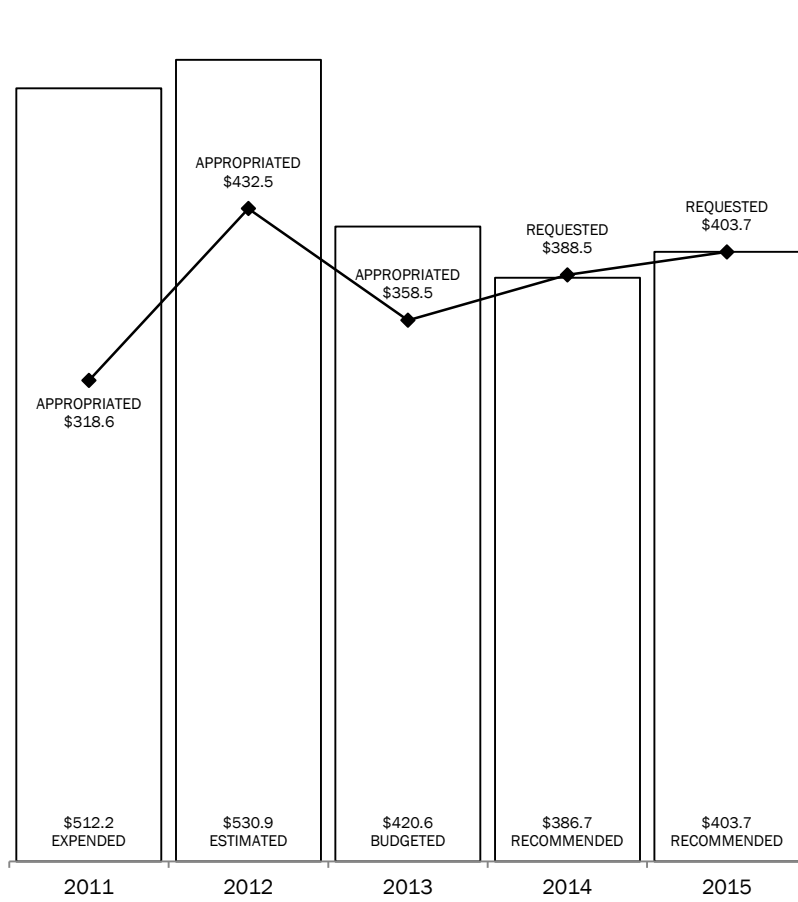
The bill pattern for this agency (2014-15 Recommended) represents an estimated 23.9% of the agency's estimated total available funds for the 2014-15 biennium.

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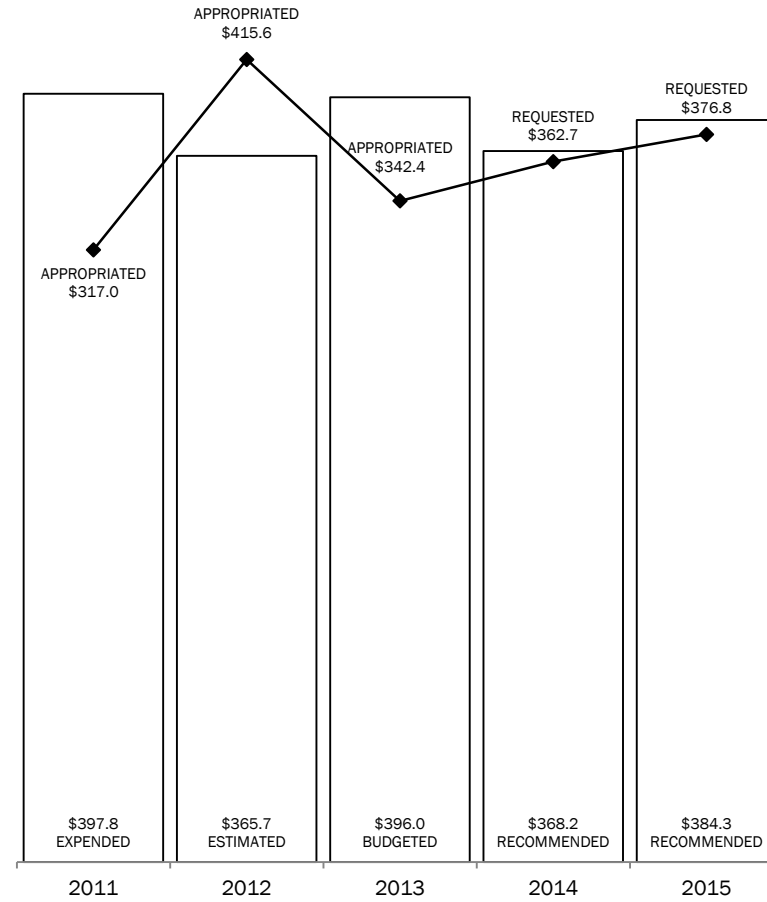
2014-2015 BIENNIUM
 IN MILLIONS

TOTAL= \$790.4 MILLION

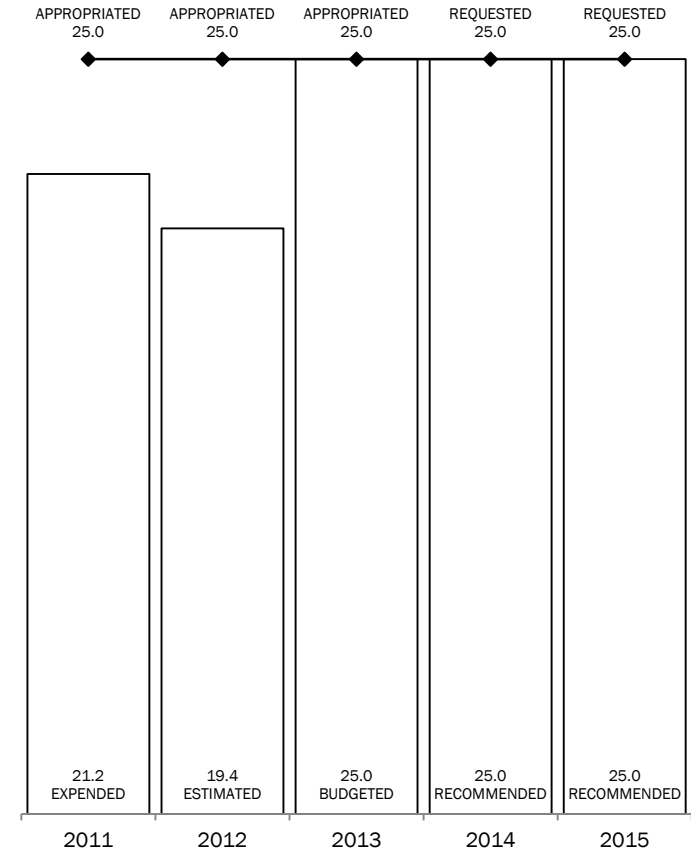
ALL FUNDS



**GENERAL REVENUE AND
 GENERAL REVENUE-DEDICATED FUNDS**



FULL-TIME-EQUIVALENT POSITIONS



Section 2

Fiscal Programs - Comptroller of Public Accounts
 Summary of Recommendations - House, By Method of Finance -- ALL FUNDS

Strategy/Goal	2012-13 Base	2014-15 Recommended	Biennial Change	% Change	Comments
					<p>Recommendations reflect an increase of \$46.0 million in General Revenue funds primarily due to a \$66.2 million increase in mixed beverage tax reimbursements to counties and incorporated municipalities related to an increase in the reimbursement rate from 8.3065 percent to 10.7143 percent. This increase is offset by a reduction of \$25 million for the Major Events Trust Fund related to transfer of appropriations to the Fund outside the Treasury for funding of a qualifying event.</p> <p>Decrease of \$55.3 million in General Revenue Dedicated funds primarily reflects decreases in revenue and balances out of the Oil Overcharge Account No. 5005 for the LoanSTAR program (\$49.8 million) and expenditure of remaining balances out of the Jobs and Education for Texans Account No. 5143 in the current biennium for grants for training programs to prepare students for high demand occupations.</p> <p>Decrease of \$136.8 million in Federal Funds reflect expenditure of remaining American Recovery and Reinvestment Act (ARRA) awards in the 2012-13 biennium (\$148.8 million) offset by repayments from the federally-funded Building Efficiency and Retrofit loan program (\$11.9 million) originally allocated from a portion of SECO's ARRA award.</p> <p>In addition, a decrease of \$15.0 million in Other Funds reflect a method of finance swap from State Highway Fund 6 to General Revenue funds for distributions of gross weight and axle weight permit fees to counties.</p>
MISCELLANEOUS CLAIMS A.1.1	\$35,333,536	\$29,720,588	(\$5,612,948)	(15.9%)	
REIMBURSEMENT- COMMITMENT HEARINGS A.1.2	\$2,000	\$0	(\$2,000)	(100.0%)	
REIMBURSE - BEVERAGE TAX A.1.3	\$241,112,996	\$307,296,000	\$66,183,004	27.4%	
JUDGMENTS AND SETTLEMENTS A.1.4	\$2,500,000	\$2,500,000	\$0	0.0%	
COUNTY TAXES - UNIVERSITY LANDS A.1.5	\$6,762,069	\$7,746,442	\$984,373	14.6%	
LATERAL ROAD FUND DISTRICTS A.1.6	\$14,600,000	\$14,829,000	\$229,000	1.6%	
UNCLAIMED PROPERTY A.1.7	\$333,934,370	\$330,284,494	(\$3,649,876)	(1.1%)	
LOCAL CONTINUING EDUCATION GRANTS A.1.8	\$0	\$0	\$0	0.0%	
ADVANCED TAX COMPLIANCE A.1.9	\$14,231,148	\$14,231,148	\$0	0.0%	

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Fiscal Programs - Comptroller of Public Accounts
 Summary of Recommendations - House, By Method of Finance -- ALL FUNDS

Strategy/Goal	2012-13 Base	2014-15 Recommended	Biennial Change	% Change	Comments
SUBSEQUENT CVC CLAIMS A.1.10	\$30,000	\$30,000	\$0	0.0%	
GROSS WEIGHT/AXLE FEE DISTRIBUTION A.1.11	\$15,000,000	\$15,000,000	\$0	0.0%	
JOBS AND EDUCATION FOR TEXANS A.1.12	\$5,000,000	\$0	(\$5,000,000)	(100.0%)	
MAJOR EVENTS TRUST FUND A.1.13	\$25,000,000	\$0	(\$25,000,000)	(100.0%)	
REIMBURSE GR FOR INS. TAX CREDITS A.1.14	\$10,411,156	\$10,000,000	(\$411,156)	(3.9%)	
OBESITY PROGRAM A.1.15	\$2,000,000	\$0	(\$2,000,000)	(100.0%)	
Total, Goal A, CPA - FISCAL PROGRAMS	\$705,917,275	\$731,637,672	\$25,720,397	3.6%	
ENERGY OFFICE B.1.1	\$5,020,886	\$4,968,172	(\$52,714)	(1.0%)	
OIL OVERCHARGE SETTLEMENT FUNDS B.1.2	\$83,217,939	\$33,413,912	(\$49,804,027)	(59.8%)	
OTHER SEP FUNDS B.1.3	\$157,365,506	\$20,408,089	(\$136,957,417)	(87.0%)	
Total, Goal B, ENERGY OFFICE	\$245,604,331	\$58,790,173	(\$186,814,158)	(76.1%)	
Grand Total, All Strategies	\$951,521,606	\$790,427,845	(\$161,093,761)	(16.9%)	

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Fiscal Programs - Comptroller of Public Accounts
 Summary of Recommendations - House, By Method of Finance -- GENERAL REVENUE FUNDS

Strategy/Goal	2012-13 Base	2014-15 Recommended	Biennial Change	% Change	Comments
MISCELLANEOUS CLAIMS A.1.1	\$35,020,900	\$29,720,588	(\$5,300,312)	(15.1%)	Recommendations continue estimated appropriation authority out of General Revenue for miscellaneous claims as authorized by Government Code, Section 403.074.
REIMBURSEMENT- COMMITMENT HEARINGS A.1.2	\$2,000	\$0	(\$2,000)	(100.0%)	Recommendations reflect a discontinuation of funding for reimbursements to counties for re-commitment hearings of individuals who were originally committed prior to January 1, 1978. (See Selected Fiscal and Policy Issues, Item #4)
REIMBURSE - BEVERAGE TAX A.1.3	\$241,112,996	\$307,296,000	\$66,183,004	27.4%	Recommendations reflect an increase in reimbursements to counties and municipalities of a portion of mixed beverage tax revenues due to an increase in the rate of reimbursement from 8.3065 percent in the current biennium to 10.7143 percent. This percentage is the minimum rate for reimbursement required by statute effective on September 1, 2013. (See Selected Fiscal and Policy Issues, Item #1)
JUDGMENTS AND SETTLEMENTS A.1.4	\$2,500,000	\$2,500,000	\$0	0.0%	
COUNTY TAXES - UNIVERSITY LANDS A.1.5	\$6,762,069	\$7,746,442	\$984,373	14.6%	Recommendations reflect an increase in tax payments to counties for University of Texas endowment lands due to increased total taxable value of lands primarily due to oil and natural gas production.
LATERAL ROAD FUND DISTRICTS A.1.6	\$0	\$0	\$0	0.0%	
UNCLAIMED PROPERTY A.1.7	\$333,934,370	\$330,284,494	(\$3,649,876)	(1.1%)	Recommendations continue estimated appropriation authority for Unclaimed Property claims and reflect a decrease based on the Comptroller's estimate.
LOCAL CONTINUING EDUCATION GRANTS A.1.8	\$0	\$0	\$0	0.0%	
ADVANCED TAX COMPLIANCE A.1.9	\$14,231,148	\$14,231,148	\$0	0.0%	
SUBSEQUENT CVC CLAIMS A.1.10	\$0	\$0	\$0	0.0%	
GROSS WEIGHT/AXLE FEE DISTRIBUTION A.1.11	\$0	\$15,000,000	\$15,000,000	100.0%	Recommendations reflect a method of finance swap from State Highway Fund 6 to General Revenue for distributions to counties of a portion of amounts collected from gross weight and axle weight permit fees pursuant to Transportation Code, Section 621.353. (See Selected Fiscal and Policy Issues, Item #2)
JOBS AND EDUCATION FOR TEXANS A.1.12	\$0	\$0	\$0	0.0%	
MAJOR EVENTS TRUST FUND A.1.13	\$25,000,000	\$0	(\$25,000,000)	(100.0%)	Recommendations assume transfer of appropriations in 2012-13 biennium to the Major Events Trust Fund outside the Treasury for payment of reimbursable expenses for an event which qualifies for funding under the Major Events Trust Fund. (See Selected Fiscal and Policy Issues, Item #5)
REIMBURSE GR FOR INS. TAX CREDITS A.1.14	\$0	\$0	\$0	0.0%	

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Fiscal Programs - Comptroller of Public Accounts
Summary of Recommendations - House, By Method of Finance -- GENERAL REVENUE FUNDS

Strategy/Goal	2012-13 Base	2014-15 Recommended	Biennial Change	% Change	Comments
OBESITY PROGRAM A.1.15	\$2,000,000	\$0	(\$2,000,000)	(100.0%)	Recommendations reflect elimination of funding for the obesity program. (See Selected Fiscal and Policy Issues, Item #3)
Total, Goal A, CPA - FISCAL PROGRAMS	\$660,563,483	\$706,778,672	\$46,215,189	7.0%	
ENERGY OFFICE B.1.1	\$1,323,994	\$1,123,994	(\$200,000)	(15.1%)	Recommendations reflect a decrease of one-time costs for implementation of House Bill 51, Eighty-second Legislature, Regular Session, 2011, relating to setting energy efficiency standards for state facilities, including coordination and administration of a related advisory committee.
OIL OVERCHARGE SETTLEMENT FUNDS B.1.2	\$0	\$0	\$0	0.0%	
OTHER SEP FUNDS B.1.3	\$0	\$0	\$0	0.0%	
Total, Goal B, ENERGY OFFICE	\$1,323,994	\$1,123,994	(\$200,000)	(15.1%)	
Grand Total, All Strategies	\$661,887,477	\$707,902,666	\$46,015,189	7.0%	

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Fiscal Programs - Comptroller of Public Accounts
Summary of Recommendations - House, By Method of Finance -- GR DEDICATED

Strategy/Goal	2012-13 Base	2014-15 Recommended	Biennial Change	% Change	Comments
MISCELLANEOUS CLAIMS A.1.1	\$54,569	\$0	(\$54,569)	(100.0%)	Recommendations continue estimated appropriation authority out of affected General Revenue-Dedicated accounts for miscellaneous claims as authorized by Government Code, Section 403.074.
REIMBURSEMENT- COMMITMENT HEARINGS A.1.2	\$0	\$0	\$0	0.0%	
REIMBURSE - BEVERAGE TAX A.1.3	\$0	\$0	\$0	0.0%	
JUDGMENTS AND SETTLEMENTS A.1.4	\$0	\$0	\$0	0.0%	
COUNTY TAXES - UNIVERSITY LANDS A.1.5	\$0	\$0	\$0	0.0%	
LATERAL ROAD FUND DISTRICTS A.1.6	\$0	\$0	\$0	0.0%	
UNCLAIMED PROPERTY A.1.7	\$0	\$0	\$0	0.0%	
LOCAL CONTINUING EDUCATION GRANTS A.1.8	\$0	\$0	\$0	0.0%	
ADVANCED TAX COMPLIANCE A.1.9	\$0	\$0	\$0	0.0%	
SUBSEQUENT CVC CLAIMS A.1.10	\$30,000	\$30,000	\$0	0.0%	
GROSS WEIGHT/AXLE FEE DISTRIBUTION A.1.11	\$0	\$0	\$0	0.0%	
JOBS AND EDUCATION FOR TEXANS A.1.12	\$5,000,000	\$0	(\$5,000,000)	(100.0%)	Recommendations reflect expenditure of remaining balances out of the Jobs and Education for Texans Account No. 5143 in the current biennium for grants for training programs to prepare students for high demand occupations. Revenue sources to the fund include legislative appropriations, gifts, grants, donations and depository interest.
MAJOR EVENTS TRUST FUND A.1.13	\$0	\$0	\$0	0.0%	
REIMBURSE GR FOR INS. TAX CREDITS A.1.14	\$10,411,156	\$10,000,000	(\$411,156)	(3.9%)	Recommendations reflect a decrease in estimated transfers from the Texas Department of Insurance Operating Fund Account No. 36 to the General Revenue Fund for costs of insurance premium tax credits for examination fees and overhead assessments.
OBESITY PROGRAM A.1.15	\$0	\$0	\$0	0.0%	
Total, Goal A, CPA - FISCAL PROGRAMS	\$15,495,725	\$10,030,000	(\$5,465,725)	(35.3%)	
ENERGY OFFICE B.1.1	\$1,119,324	\$1,119,324	\$0	0.0%	
OIL OVERCHARGE SETTLEMENT FUNDS B.1.2	\$83,217,939	\$33,413,912	(\$49,804,027)	(59.8%)	Recommendations reflect a decrease in Oil Overcharge Fund 5005 available for new LoanSTAR awards. Remaining balances out of the revolving account, except \$1.1 million for Strategy B.1.1, Energy Office, are anticipated to be obligated for awards by the end of fiscal year 2013.
OTHER SEP FUNDS B.1.3	\$0	\$0	\$0	0.0%	

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Fiscal Programs - Comptroller of Public Accounts
Summary of Recommendations - House, By Method of Finance -- GR DEDICATED

Strategy/Goal	2012-13 Base	2014-15 Recommended	Biennial Change	% Change	Comments
Total, Goal B, ENERGY OFFICE	\$84,337,263	\$34,533,236	(\$49,804,027)	(59.1%)	
Grand Total, All Strategies	\$99,832,988	\$44,563,236	(\$55,269,752)	(55.4%)	

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Fiscal Programs - Comptroller of Public Accounts
 Summary of Recommendations - House, By Method of Finance -- FEDERAL FUNDS

Strategy/Goal	2012-13 Base	2014-15 Recommended	Biennial Change	% Change	Comments
MISCELLANEOUS CLAIMS A.1.1	\$8,539	\$0	(\$8,539)	(100.0%)	Recommendations continue estimated appropriation authority out of affected Federal Funds for miscellaneous claims as authorized by Government Code, Section 403.074.
REIMBURSEMENT- COMMITMENT HEARINGS A.1.2	\$0	\$0	\$0	0.0%	
REIMBURSE - BEVERAGE TAX A.1.3	\$0	\$0	\$0	0.0%	
JUDGMENTS AND SETTLEMENTS A.1.4	\$0	\$0	\$0	0.0%	
COUNTY TAXES - UNIVERSITY LANDS A.1.5	\$0	\$0	\$0	0.0%	
LATERAL ROAD FUND DISTRICTS A.1.6	\$0	\$0	\$0	0.0%	
UNCLAIMED PROPERTY A.1.7	\$0	\$0	\$0	0.0%	
LOCAL CONTINUING EDUCATION GRANTS A.1.8	\$0	\$0	\$0	0.0%	
ADVANCED TAX COMPLIANCE A.1.9	\$0	\$0	\$0	0.0%	
SUBSEQUENT CVC CLAIMS A.1.10	\$0	\$0	\$0	0.0%	
GROSS WEIGHT/AXLE FEE DISTRIBUTION A.1.11	\$0	\$0	\$0	0.0%	
JOBS AND EDUCATION FOR TEXANS A.1.12	\$0	\$0	\$0	0.0%	
MAJOR EVENTS TRUST FUND A.1.13	\$0	\$0	\$0	0.0%	
REIMBURSE GR FOR INS. TAX CREDITS A.1.14	\$0	\$0	\$0	0.0%	
OBESITY PROGRAM A.1.15	\$0	\$0	\$0	0.0%	
Total, Goal A, CPA - FISCAL PROGRAMS	\$8,539	\$0	(\$8,539)	(100.0%)	
ENERGY OFFICE B.1.1	\$2,577,568	\$2,724,854	\$147,286	5.7%	Recommendations reflect an increase in State Energy Program awards for administration of the State Energy and Conservation Office (SECO).
OIL OVERCHARGE SETTLEMENT FUNDS B.1.2	\$0	\$0	\$0	0.0%	
OTHER SEP FUNDS B.1.3	\$157,365,506	\$20,408,089	(\$136,957,417)	(87.0%)	Recommendations reflect expenditure of remaining Federal American Recovery and Reinvestment Act (ARRA) Funds for the State Energy Conservation Office (SECO) in fiscal year 2012 (\$148.8 million) offset by repayments of loans (\$11.9 million) from the Building Efficiency and Retrofit loan program, originally allocated from a portion of SECO's ARRA award. Loan repayments would be applied towards new loan awards for energy efficiency projects under the LoanSTAR revolving loan program. (See Selected Fiscal and Policy Issues, Item #6)
Total, Goal B, ENERGY OFFICE	\$159,943,074	\$23,132,943	(\$136,810,131)	(85.5%)	
Grand Total, All Strategies	\$159,951,613	\$23,132,943	(\$136,818,670)	(85.5%)	

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**Fiscal Programs - Comptroller of Public Accounts
Summary of Recommendations - House, By Method of Finance -- OTHER FUNDS**

Strategy/Goal	2012-13 Base	2014-15 Recommended	Biennial Change	% Change	Comments
MISCELLANEOUS CLAIMS A.1.1	\$249,528	\$0	(\$249,528)	(100.0%)	Recommendations continue estimated appropriation authority out of affected Other Funds for miscellaneous claims as authorized by Government Code, Section 403.074.
REIMBURSEMENT- COMMITMENT HEARINGS A.1.2	\$0	\$0	\$0	0.0%	
REIMBURSE - BEVERAGE TAX A.1.3	\$0	\$0	\$0	0.0%	
JUDGMENTS AND SETTLEMENTS A.1.4	\$0	\$0	\$0	0.0%	
COUNTY TAXES - UNIVERSITY LANDS A.1.5	\$0	\$0	\$0	0.0%	
LATERAL ROAD FUND DISTRICTS A.1.6	\$14,600,000	\$14,829,000	\$229,000	1.6%	Recommendations reflect the appropriation of balances remaining in County and Road District Highway Fund 57 since 1998 for distributions to counties for construction and maintenance of county roads.
UNCLAIMED PROPERTY A.1.7	\$0	\$0	\$0	0.0%	
LOCAL CONTINUING EDUCATION GRANTS A.1.8	\$0	\$0	\$0	0.0%	
ADVANCED TAX COMPLIANCE A.1.9	\$0	\$0	\$0	0.0%	
SUBSEQUENT CVC CLAIMS A.1.10	\$0	\$0	\$0	0.0%	
GROSS WEIGHT/AXLE FEE DISTRIBUTION A.1.11	\$15,000,000	\$0	(\$15,000,000)	(100.0%)	Recommendations reflect a decrease in State Highway Fund 6 for a method of finance swap to General Revenue for distributions to counties for a portion of amounts collected from gross weight and axle weight permit fees pursuant to Transportation Code, Section 621.353. (See Selected Fiscal and Policy Issues, Item #2)
JOBES AND EDUCATION FOR TEXANS A.1.12	\$0	\$0	\$0	0.0%	
MAJOR EVENTS TRUST FUND A.1.13	\$0	\$0	\$0	0.0%	
REIMBURSE GR FOR INS. TAX CREDITS A.1.14	\$0	\$0	\$0	0.0%	
OBESITY PROGRAM A.1.15	\$0	\$0	\$0	0.0%	
Total, Goal A, CPA - FISCAL PROGRAMS	\$29,849,528	\$14,829,000	(\$15,020,528)	(50.3%)	
ENERGY OFFICE B.1.1	\$0	\$0	\$0	0.0%	
OIL OVERCHARGE SETTLEMENT FUNDS B.1.2	\$0	\$0	\$0	0.0%	
OTHER SEP FUNDS B.1.3	\$0	\$0	\$0	0.0%	
Total, Goal B, ENERGY OFFICE	\$0	\$0	\$0	0.0%	
Grand Total, All Strategies	\$29,849,528	\$14,829,000	(\$15,020,528)	(50.3%)	

Fiscal Programs – Comptroller of Public Accounts
Selected Fiscal and Policy Issues

1. **Mixed Beverage Tax Reimbursements.** Recommendations for Strategy A.1.2, Reimburse – Beverage Tax, reflect an increase of \$66.2 million in General Revenue from the previous biennium as a result of an increase in the rate of reimbursement of mixed beverage tax receipts from 8.3065 percent to the new statutory minimum rate of reimbursement of 10.7143 percent, effective September 1, 2013. Prior to enactment of Senate Bill 1, Article 58, Eighty-second Legislature, First Called Session, 2011, the statutory maximum rate of reimbursement was 10.7143 percent of receipts collected from permittees and remitted to counties and incorporated municipalities in which the permittees are located. The 2012-13 General Appropriations Act limits the rate of reimbursement to 8.3065 percent of receipts through Rider 16, Mixed Beverage Tax Reimbursements. Recommendations revise this rider to limit the rate at the minimum authorized by statute (Tax Code, Section 183.051). Also see Rider Highlights.
2. **Distribution of Gross Weight and Axle Weight Permit Fees.** Recommendations provide for a method of finance swap for distributions to counties for gross weight and axle weight permit fees from State Highway Fund 6 to the General Revenue fund to align with statute. Per Transportation Code, Section 621.353, the Comptroller is required to send counties \$50 of each \$90 permit base fee and a portion of additional fee amounts paid by permittees based on the number of counties in which the vehicle would operate. These portions of the fees are deposited to General Revenue and recommendations, therefore, are provided out of General Revenue funds.
3. **Obesity program.** Recommendations do not include funding for the obesity program. According to the agency, appropriations for the current biennium of \$2.0 million are being used to develop and maintain a web portal highlighting the economic impact of obesity. The agency in their 2014-15 Legislative Appropriations Request requested continuation of funding, a portion of which would be expended towards grants to public schools for obesity prevention and intervention programs contingent on enactment of legislation providing the Comptroller of Public Accounts the authority to make such grants.
4. **Reimbursements to Counties for Commitment Hearings.** Recommendations do not continue the appropriation of \$2,000 for the biennium out of General Revenue funds for reimbursement to counties for the cost of hearings (at a rate of \$50 per hearing) to commit individuals to a mental health institution who were originally committed prior to January 1, 1978, and for whom commitment proceedings are required under the Persons with Mental Retardation Act, Health and Safety Code, Section 593.093. According to the agency, typically only one county, Angelina County, has filed for reimbursements and has not done so since fiscal year 2006.
5. **Major Events Trust Fund.** Recommendations reflect a decrease of \$25.0 million in General Revenue funds for the assumed transfer of appropriations in fiscal year 2013 to the Major Events Trust Fund outside the Treasury due to anticipated fulfillment of contingencies set forth in Rider 15, Unexpended Balances: Major Events Trust Fund, in the 2012-13 General Appropriations Act (GAA). In addition, appropriations are not required for funding of events through the Major Events Trust Fund under Vernon's Texas Civil Statutes, Article 5190.14, Section 5A(d) and the agency has not requested continuation of funding. The appropriation was originally made by the Eighty-first Legislature for the 2010-11 biennium and authority carried forward to the current biennium was provided by the Eighty-second Legislature.

As required by Rider 15 the agency's appropriation is contingent on (a) a written statement confirming the state's interest in the event that is signed by both the Governor and the Comptroller of Public Accounts; (b) certification by the Comptroller that sufficient revenues will be generated by

eligible events to offset the amounts appropriated; (c) an agreement with one or more endorsing municipalities or counties entered into pursuant to Article 5190.14, Section 5A(r), Vernon's Texas Civil Statutes; and (d) the receipt of local funds from the endorsing entity(s) pursuant to Article 5190.14, Section 5A(r), Vernon's Texas Civil Statutes. All four contingencies must be met before funds can be transferred to the Major Events Trust Fund outside the Treasury.

To date, the \$25 million General Revenue appropriation has not been transferred to the Major Events Trust Fund and expended on any event. Originally, the appropriation was planned to be used to fund the Formula 1 United States Grand Prix event in Austin in November, 2012. However, that event was not funded through appropriations, and was instead funded through the incremental gain in state revenue from the sales and use tax, motor vehicle rental tax, hotel occupancy tax, and alcoholic beverage taxes (\$25.3 million) which was deposited to the Major Events Trust Fund along with the local share of expenses (\$4.0 million). The \$25 million appropriation is available to be transferred to the Major Events Trust Fund and expended for a separate event in fiscal year 2013 assuming all the contingencies set forth in Rider 15 are met.

6. **Strategy B.1.3 Other State Energy Program Funds.** Recommendations include \$11.9 million in Federal State Energy Program (SEP) Funds for new Strategy B.1.3, Other State Energy Program (SEP) Funds, which was approved by the LBB and Governor's Office of Budget, Planning and Policy. This amount represents repayments from loans awarded out of \$69.0 million for the Building Efficiency and Retrofit Program, funded through the State Energy Conservation Office's (SECO)'s award from the American Recovery and Reinvestment Act. The agency is incorporating repayments from the Building Efficiency and Retrofit program into the LoanSTAR revolving loan program, in addition to allocations out of the General Revenue-Dedicated Oil Overcharge Fund Account No. 5005. The LoanSTAR revolving loan program provides loans to state and local governmental entities to finance energy and water efficiency related retrofits for state and local facilities.

**Fiscal Programs - Comptroller of Public Accounts
FTE Highlights**

Full-Time-Equivalent Positions	Expended 2011	Estimated 2012	Budgeted 2013	Recommended 2014	Recommended 2015
Cap	25.0	25.0	25.0	25.0	25.0
Actual/Budgeted	21.2	19.4	25.0	NA	NA
Schedule of Exempt Positions (Cap)					
None					

Recommendations maintain the FTE cap of 25 in each fiscal year of the biennium for administration of the State Energy Conservation Office (SECO) in Strategy B.1.1, Energy Office.

**Fiscal Programs - Comptroller of Public Accounts
Performance Measure Highlights**

	Expended 2011	Estimated 2012	Budgeted 2013	Recommended 2014	Recommended 2015
• <i>Energy Dollars Saved by LoanSTAR</i>	32.2	34.95	30	35	35
<i>Measure Explanation: Recommended targets reflect increased performance in fiscal year 2012 due to increases in energy efficiency projects implemented by public entities through LoanSTAR.</i>					

Section 4

**Comptroller of Public Accounts - Fiscal Programs
Performance Review and Policy Report Highlights**

Reports & Recommendations	Report Page	Savings/ (Cost)	Gain/ (Loss)	Fund Type	Included in Introduced Bill	Action Required During Session
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NO RELATED RECOMMENDATIONS

**Fiscal Programs – Comptroller of Public Accounts
Rider Highlights**

10. (revised) **Oil Overcharge Settlement Funds.** Revise rider to update estimated revenue and unexpended and unobligated balances to carry forward from fiscal year 2013 to fiscal year 2014. Also revise estimated depository interest allocated for programs specified in the rider.
11. (revised) **Department of Energy (DOE) Federal Funds.** Revise allocation of Federal Funds to Pantex and State Energy Programs based on anticipated increase in awards from the Department of Energy.
15. (revised) **Mixed Beverage Tax Reimbursements.** Revise rider to limit the rate of reimbursement of mixed beverage tax receipts to counties and municipalities to the statutory minimum of 10.7143 percent.
15. (old) **Unexpended Balances: Major Events Trust Fund.** Delete rider as funds appropriated in the 2012-13 biennium are anticipated to be transferred to the Major Events Trust Fund outside the Treasury in fiscal year 2013.
16. (revise) **Appropriation to Reimburse the General Revenue Fund for the Cost of Certain Insurance Tax Credits.** Revise rider to indicate anticipated transfers from General Revenue-Dedicated Texas Department of Insurance Operating Fund Account No. 36 to the General Revenue Fund. Note: transfer in fiscal year 2014 is estimated to be \$0 due to temporary suspension of insurance premium tax credits for examination fees and overhead assessments in calendar years 2012 and 2013 which impact tax returns in the following fiscal years.
18. (old) **Obesity Program.** Delete rider due to recommendations to eliminate funding for the program.
19. (old) **Appropriation: Gross Weight/Axle Fee Distributions to Counties.** Delete rider due to recommendations to fund the program out of General Revenue in accordance with Transportation Code, Section 621.353.

Section 6

**Fiscal Programs - Comptroller of Public Accounts
Items not Included in the Recommendations - House**

NONE