

Section 1

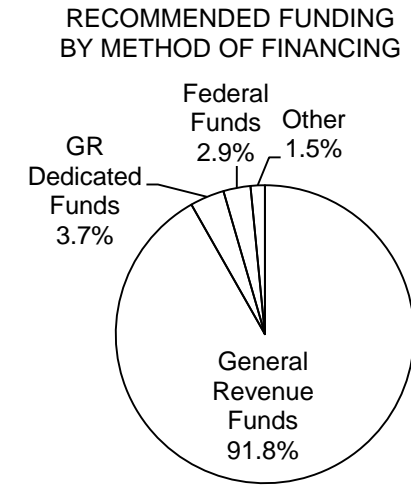
Fiscal Programs - Comptroller of Public Accounts  
Summary of Recommendations - House

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Honorable Glenn Hegar, Comptroller of Public Accounts

Lena Conklin, LBB Analyst

Method of Financing	2014-15 Base	2016-17 Recommended	Biennial Change	% Change
General Revenue Funds	\$826,767,113	\$864,769,569	\$38,002,456	4.6%
GR Dedicated Funds	\$66,568,970	\$35,073,966	(\$31,495,004)	(47.3%)
<i>Total GR-Related Funds</i>	<i>\$893,336,083</i>	<i>\$899,843,535</i>	<i>\$6,507,452</i>	<i>0.7%</i>
Federal Funds	\$13,665,052	\$27,714,666	\$14,049,614	102.8%
Other	\$15,124,716	\$14,600,000	(\$524,716)	(3.5%)
<b>All Funds</b>	<b>\$922,125,851</b>	<b>\$942,158,201</b>	<b>\$20,032,350</b>	<b>2.2%</b>



	FY 2015 Budgeted	FY 2017 Recommended	Biennial Change	% Change
<b>FTEs</b>	25.0	15.0	(10.0)	(40.0%)

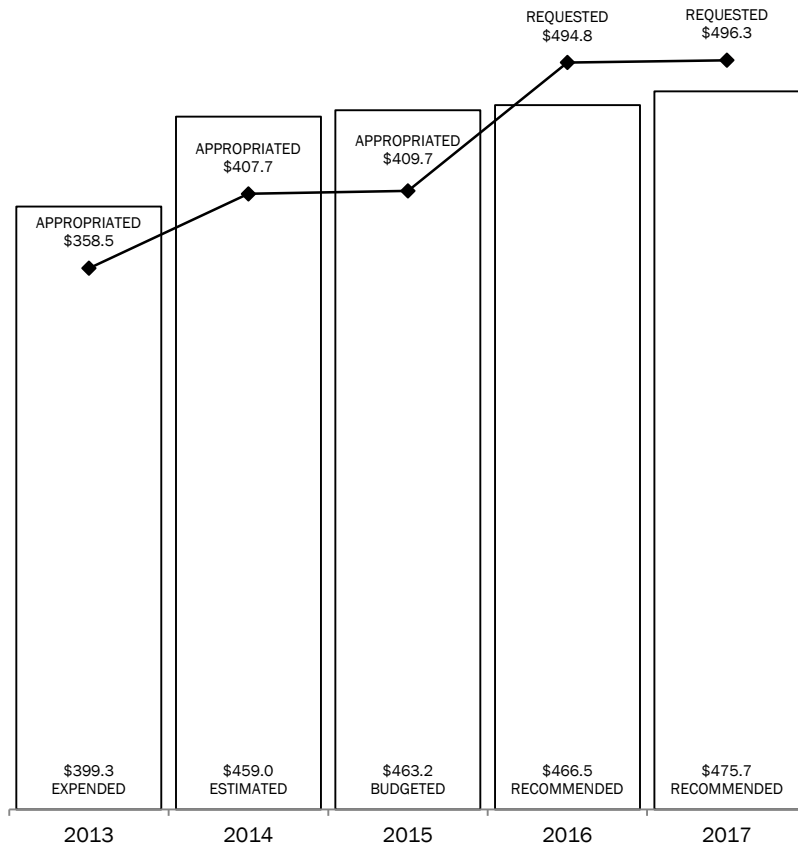
The bill pattern for this agency (2016-17 Recommended) represents an estimated 25.4% of the agency's estimated total available funds for the 2016-17 biennium.

**Section 1**  
**Fiscal Programs - Comptroller of Public Accounts**

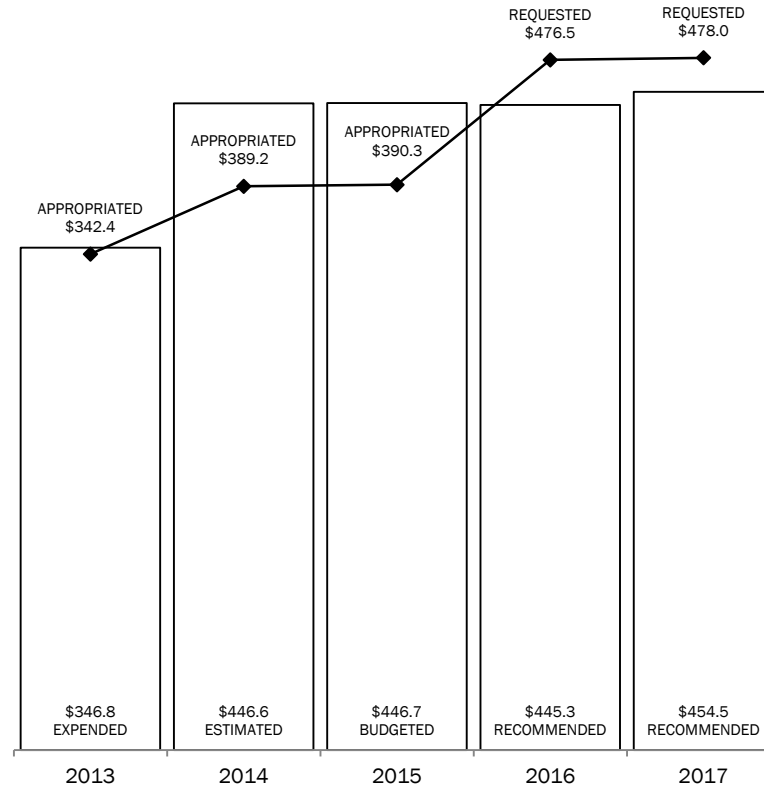
2016-2017 BIENNIUM  
 IN MILLIONS

TOTAL= \$942.2 MILLION

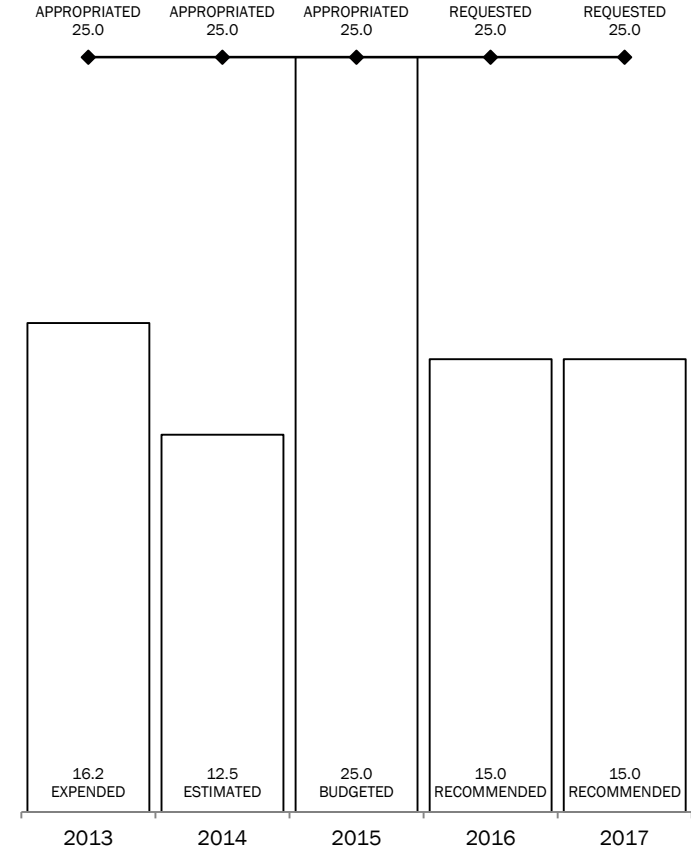
**ALL FUNDS**



**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	2014-15 Base	2016-17 Recommended	Biennial Change	% Change	Comments
MISCELLANEOUS CLAIMS A.1.1	\$30,021,919	\$29,720,588	(\$301,331)	(1.0%)	
REIMBURSE - BEVERAGE TAX A.1.2	\$365,648,172	\$408,527,000	\$42,878,828	11.7%	
JUDGMENTS AND SETTLEMENTS A.1.3	\$2,500,000	\$1,500,000	(\$1,000,000)	(40.0%)	
COUNTY TAXES - UNIVERSITY LANDS A.1.4	\$9,543,211	\$9,666,839	\$123,628	1.3%	
LATERAL ROAD FUND DISTRICTS A.1.5	\$14,829,119	\$14,600,000	(\$229,119)	(1.5%)	
UNCLAIMED PROPERTY A.1.6	\$370,000,000	\$380,000,000	\$10,000,000	2.7%	
LOCAL CONTINUING EDUCATION GRANTS A.1.7	\$12,000,000	\$12,000,000	\$0	0.0%	
ADVANCED TAX COMPLIANCE A.1.8	\$14,231,148	\$14,231,148	\$0	0.0%	
SUBSEQUENT CVC CLAIMS A.1.9	\$30,000	\$30,000	\$0	0.0%	
GROSS WEIGHT/AXLE FEE DISTRIBUTION A.1.10	\$29,000,000	\$20,000,000	(\$9,000,000)	(31.0%)	
JOBS AND EDUCATION FOR TEXANS A.1.11	\$10,000,000	\$0	(\$10,000,000)	(100.0%)	
REIMBURSE GR FOR INS. TAX CREDITS A.1.12	\$10,000,000	\$0	(\$10,000,000)	(100.0%)	
HABITAT PROTECTION FUND A.1.13	\$5,000,000	\$0	(\$5,000,000)	(100.0%)	
<b>Total, Goal A, CPA - FISCAL PROGRAMS</b>	<b>\$872,803,569</b>	<b>\$890,275,575</b>	<b>\$17,472,006</b>	<b>2.0%</b>	
ENERGY OFFICE B.1.1	\$4,968,172	\$4,627,410	(\$340,762)	(6.9%)	
OIL OVERCHARGE SETTLEMENT FUNDS B.1.2	\$33,413,912	\$21,924,642	(\$11,489,270)	(34.4%)	
FEDERAL FUNDS B.1.3	\$10,940,198	\$25,330,574	\$14,390,376	131.5%	
<b>Total, Goal B, ENERGY OFFICE</b>	<b>\$49,322,282</b>	<b>\$51,882,626</b>	<b>\$2,560,344</b>	<b>5.2%</b>	
<b>Grand Total, All Strategies</b>	<b>\$922,125,851</b>	<b>\$942,158,201</b>	<b>\$20,032,350</b>	<b>2.2%</b>	Recommendations reflect an All Funds increase of \$20.0 million which is primarily driven by increases in mixed beverage tax distributions to incorporated municipalities and counties (\$42.9 million in General Revenue) offset by elimination of funding for the Jobs and Education for Texans program (\$10.0 million), endangered species research (\$5.0 million) and transfers from the General Revenue-Dedicated Texas Department of Insurance Operating Fund 36 to the General Revenue Fund to reimburse the General Revenue Fund for the cost of insurance premium tax credits for examination fees and overhead assessments (\$10.0 million). Additional adjustments are described on the following pages.

**Section 2**

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

<b>Strategy/Goal</b>	<b>2014-15 Base</b>	<b>2016-17 Recommended</b>	<b>Biennial Change</b>	<b>% Change</b>	<b>Comments</b>
MISCELLANEOUS CLAIMS A.1.1	\$29,720,588	\$29,720,588	\$0	0.0%	
REIMBURSE - BEVERAGE TAX A.1.2	\$365,648,172	\$408,527,000	\$42,878,828	11.7%	Recommendations reflect an increase in distributions to counties and incorporated municipalities of 10.7143 percent of mixed beverage gross receipts tax and sales tax receipts. The estimated increase is due to an increase in mixed beverage tax revenues. (Also see Item #1 in Selected Fiscal and Policy Issues).
JUDGMENTS AND SETTLEMENTS A.1.3	\$2,500,000	\$1,500,000	(\$1,000,000)	(40.0%)	Recommendations reflect a decrease in funding for payment of judgments and settlements against a state agency. Expenditures out of this strategy occur infrequently. The agency paid out \$265,000 in the 2010-11 biennium and \$122,760 in fiscal year 2014.
COUNTY TAXES - UNIVERSITY LANDS A.1.4	\$9,543,211	\$9,666,839	\$123,628	1.3%	Recommendations provide for an estimated increase in payments of county taxes on University of Texas endowment lands due to an increase of oil and natural gas production.
LATERAL ROAD FUND DISTRICTS A.1.5	\$0	\$0	\$0	0.0%	
UNCLAIMED PROPERTY A.1.6	\$370,000,000	\$380,000,000	\$10,000,000	2.7%	Recommendations assume an increase in unclaimed property payments based on the Comptroller's estimates.
LOCAL CONTINUING EDUCATION GRANTS A.1.7	\$0	\$0	\$0	0.0%	
ADVANCED TAX COMPLIANCE A.1.8	\$14,231,148	\$14,231,148	\$0	0.0%	
SUBSEQUENT CVC CLAIMS A.1.9	\$0	\$0	\$0	0.0%	
GROSS WEIGHT/AXLE FEE DISTRIBUTION A.1.10	\$29,000,000	\$20,000,000	(\$9,000,000)	(31.0%)	Recommendations reflect a decrease in anticipated distributions to counties of gross weight and axle weight permit receipts based on the Comptroller's estimate.
JOBS AND EDUCATION FOR TEXANS A.1.11	\$0	\$0	\$0	0.0%	
REIMBURSE GR FOR INS. TAX CREDITS A.1.12	\$0	\$0	\$0	0.0%	
HABITAT PROTECTION FUND A.1.13	\$5,000,000	\$0	(\$5,000,000)	(100.0%)	Recommendations eliminate funding of General Revenue for transfer to the Habitat Protection Fund outside the treasury for research of certain candidate, threatened and endangered species. (Also see Item #2 in Selected Fiscal and Policy Issues).
<b>Total, Goal A, CPA - FISCAL PROGRAMS</b>	<b>\$825,643,119</b>	<b>\$863,645,575</b>	<b>\$38,002,456</b>	<b>4.6%</b>	

**Section 2**

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

<b>Strategy/Goal</b>	<b>2014-15 Base</b>	<b>2016-17 Recommended</b>	<b>Biennial Change</b>	<b>% Change</b>	<b>Comments</b>
ENERGY OFFICE B.1.1	\$1,123,994	\$1,123,994	\$0	0.0%	
OIL OVERCHARGE SETTLEMENT FUNDS B.1.2	\$0	\$0	\$0	0.0%	
FEDERAL FUNDS B.1.3	\$0	\$0	\$0	0.0%	
<b>Total, Goal B, ENERGY OFFICE</b>	<b>\$1,123,994</b>	<b>\$1,123,994</b>	<b>\$0</b>	<b>0.0%</b>	
<b>Grand Total, All Strategies</b>	<b>\$826,767,113</b>	<b>\$864,769,569</b>	<b>\$38,002,456</b>	<b>4.6%</b>	

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

Strategy/Goal	2014-15 Base	2016-17 Recommended	Biennial Change	% Change	Comments
MISCELLANEOUS CLAIMS A.1.1	\$5,734	\$0	(\$5,734)	(100.0%)	Recommendations continue estimated appropriation authority out of affected General Revenue-Dedicated accounts for payment of miscellaneous claims as authorized by Government Code, Section 403.074.
REIMBURSE - BEVERAGE TAX A.1.2	\$0	\$0	\$0	0.0%	
JUDGMENTS AND SETTLEMENTS A.1.3	\$0	\$0	\$0	0.0%	
COUNTY TAXES - UNIVERSITY LANDS A.1.4	\$0	\$0	\$0	0.0%	
LATERAL ROAD FUND DISTRICTS A.1.5	\$0	\$0	\$0	0.0%	
UNCLAIMED PROPERTY A.1.6	\$0	\$0	\$0	0.0%	
LOCAL CONTINUING EDUCATION GRANTS A.1.7	\$12,000,000	\$12,000,000	\$0	0.0%	
ADVANCED TAX COMPLIANCE A.1.8	\$0	\$0	\$0	0.0%	
SUBSEQUENT CVC CLAIMS A.1.9	\$30,000	\$30,000	\$0	0.0%	
GROSS WEIGHT/AXLE FEE DISTRIBUTION A.1.10	\$0	\$0	\$0	0.0%	
JOBS AND EDUCATION FOR TEXANS A.1.11	\$10,000,000	\$0	(\$10,000,000)	(100.0%)	Recommendations reflect elimination of funding for the Jobs for Education for Texans (JET) program out of General Revenue transferred to the General Revenue-Dedicated Jobs and Education for Texans Account No. 5143. (Also see Item #2 in Selected Fiscal and Policy Issues).
REIMBURSE GR FOR INS. TAX CREDITS A.1.12	\$10,000,000	\$0	(\$10,000,000)	(100.0%)	Recommendations eliminate transfers from the Texas Department of Insurance Operating Fund 36 to the General Revenue Fund to reimburse General Revenue for the costs of insurance premium tax credits for examination fees and overhead assessments. (Also see Item #2 in Selected Fiscal and Policy Issues).
HABITAT PROTECTION FUND A.1.13	\$0	\$0	\$0	0.0%	
<b>Total, Goal A, CPA - FISCAL PROGRAMS</b>	<b>\$32,035,734</b>	<b>\$12,030,000</b>	<b>(\$20,005,734)</b>	<b>(62.4%)</b>	
ENERGY OFFICE B.1.1	\$1,119,324	\$1,119,324	\$0	0.0%	
OIL OVERCHARGE SETTLEMENT FUNDS B.1.2	\$33,413,912	\$21,924,642	(\$11,489,270)	(34.4%)	Recommendations primarily reflect a decrease in estimated repayments to the Oil Overcharge Account from loans made to eligible entities under the LoanSTAR revolving loan program.
FEDERAL FUNDS B.1.3	\$0	\$0	\$0	0.0%	
<b>Total, Goal B, ENERGY OFFICE</b>	<b>\$34,533,236</b>	<b>\$23,043,966</b>	<b>(\$11,489,270)</b>	<b>(33.3%)</b>	
<b>Grand Total, All Strategies</b>	<b>\$66,568,970</b>	<b>\$35,073,966</b>	<b>(\$31,495,004)</b>	<b>(47.3%)</b>	

Section 2

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

Strategy/Goal	2014-15 Base	2016-17 Recommended	Biennial Change	% Change	Comments
MISCELLANEOUS CLAIMS A.1.1	\$0	\$0	\$0	0.0%	
REIMBURSE - BEVERAGE TAX A.1.2	\$0	\$0	\$0	0.0%	
JUDGMENTS AND SETTLEMENTS A.1.3	\$0	\$0	\$0	0.0%	
COUNTY TAXES - UNIVERSITY LANDS A.1.4	\$0	\$0	\$0	0.0%	
LATERAL ROAD FUND DISTRICTS A.1.5	\$0	\$0	\$0	0.0%	
UNCLAIMED PROPERTY A.1.6	\$0	\$0	\$0	0.0%	
LOCAL CONTINUING EDUCATION GRANTS A.1.7	\$0	\$0	\$0	0.0%	
ADVANCED TAX COMPLIANCE A.1.8	\$0	\$0	\$0	0.0%	
SUBSEQUENT CVC CLAIMS A.1.9	\$0	\$0	\$0	0.0%	
GROSS WEIGHT/AXLE FEE DISTRIBUTION A.1.10	\$0	\$0	\$0	0.0%	
JOBS AND EDUCATION FOR TEXANS A.1.11	\$0	\$0	\$0	0.0%	
REIMBURSE GR FOR INS. TAX CREDITS A.1.12	\$0	\$0	\$0	0.0%	
HABITAT PROTECTION FUND A.1.13	\$0	\$0	\$0	0.0%	
<b>Total, Goal A, CPA - FISCAL PROGRAMS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	
ENERGY OFFICE B.1.1	\$2,724,854	\$2,384,092	(\$340,762)	(12.5%)	
OIL OVERCHARGE SETTLEMENT FUNDS B.1.2	\$0	\$0	\$0	0.0%	
FEDERAL FUNDS B.1.3	\$10,940,198	\$25,330,574	\$14,390,376	131.5%	
<b>Total, Goal B, ENERGY OFFICE</b>	<b>\$13,665,052</b>	<b>\$27,714,666</b>	<b>\$14,049,614</b>	<b>102.8%</b>	Recommendations for the State Energy Conservation Office (SECO) reflect an overall increase of \$14 million in Federal Funds primarily due to an increase of \$13.2 million in repayments of loans for energy efficiency projects originally funded out of the agency's Federal American Recovery and Reinvestment Act (ARRA) awards; repayments are applied to new loans under the LoanSTAR program. Additionally recommendations include an increase of \$1.1 million in awards from the Department of Energy for the state energy, Pantex, and Waste Isolation Pilot Plant programs, offset by a decrease \$0.2 million expended from ARRA funds in the 2014-15 biennium.
<b>Grand Total, All Strategies</b>	<b>\$13,665,052</b>	<b>\$27,714,666</b>	<b>\$14,049,614</b>	<b>102.8%</b>	

Section 2

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

Strategy/Goal	2014-15 Base	2016-17 Recommended	Biennial Change	% Change	Comments
MISCELLANEOUS CLAIMS A.1.1	\$295,597	\$0	(\$295,597)	(100.0%)	Recommendations continue estimated appropriation authority out of affected Other Funds for payment of miscellaneous claims as authorized by Government Code, Section 403.074. Miscellaneous claim payments in the 2014-15 base were made out of the State Highway Fund 6 and the Unemployment Compensation Clearance Account 936.
REIMBURSE - BEVERAGE TAX A.1.2	\$0	\$0	\$0	0.0%	
JUDGMENTS AND SETTLEMENTS A.1.3	\$0	\$0	\$0	0.0%	
COUNTY TAXES - UNIVERSITY LANDS A.1.4	\$0	\$0	\$0	0.0%	
LATERAL ROAD FUND DISTRICTS A.1.5	\$14,829,119	\$14,600,000	(\$229,119)	(1.5%)	Recommendation reflects a decrease in County and Road District Highway Fund 57 for expenditure of prior year balances during the 2014-15 biennium. Appropriations are used for distributions of a portion of gasoline tax revenue to counties for construction and maintenance of county roads.
UNCLAIMED PROPERTY A.1.6	\$0	\$0	\$0	0.0%	
LOCAL CONTINUING EDUCATION GRANTS A.1.7	\$0	\$0	\$0	0.0%	
ADVANCED TAX COMPLIANCE A.1.8	\$0	\$0	\$0	0.0%	
SUBSEQUENT CVC CLAIMS A.1.9	\$0	\$0	\$0	0.0%	
GROSS WEIGHT/AXLE FEE DISTRIBUTION A.1.10	\$0	\$0	\$0	0.0%	
JOBS AND EDUCATION FOR TEXANS A.1.11	\$0	\$0	\$0	0.0%	
REIMBURSE GR FOR INS. TAX CREDITS A.1.12	\$0	\$0	\$0	0.0%	
HABITAT PROTECTION FUND A.1.13	\$0	\$0	\$0	0.0%	
<b>Total, Goal A, CPA - FISCAL PROGRAMS</b>	<b>\$15,124,716</b>	<b>\$14,600,000</b>	<b>(\$524,716)</b>	<b>(3.5%)</b>	
ENERGY OFFICE B.1.1	\$0	\$0	\$0	0.0%	
OIL OVERCHARGE SETTLEMENT FUNDS B.1.2	\$0	\$0	\$0	0.0%	
FEDERAL FUNDS B.1.3	\$0	\$0	\$0	0.0%	
<b>Total, Goal B, ENERGY OFFICE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	
<b>Grand Total, All Strategies</b>	<b>\$15,124,716</b>	<b>\$14,600,000</b>	<b>(\$524,716)</b>	<b>(3.5%)</b>	



## Section 3

### Fiscal Programs – Comptroller of Public Accounts Selected Fiscal and Policy Issues - House

1. **Distribution of Mixed Beverage Tax Receipts.** Recommendations of \$408.5 million in General Revenue for Strategy A.1.2, Reimburse – Beverage Tax, reflect an increase of an estimated \$42.9 million (11.7 percent) above estimated/budgeted amounts in the 2014-15 biennium and \$101.2 million (32.9 percent) above 2014-15 appropriated levels. Recommendations include the agency's exceptional item request of \$53 million to fully reflect the estimated mixed beverage tax distributions to incorporated municipalities and counties. The increase is primarily due to growth in mixed beverage sales. Additionally, House Bill 3572, Eighty-third Legislature, Regular Session, 2013, reduced the rate of the mixed beverage gross receipts tax from 14 to 6.7 percent while creating a mixed beverage sales tax with a rate of 8.25 percent. The combined rate of the two taxes total 14.95 percent which is 0.95% above the rate prior to the bill's enactment. Both taxes are required by Section 183.051 of the Tax Code to be distributed to incorporated municipalities and counties at a rate not less than 10.7143 percent; this percentage for distribution is maintained in the recommendations.
2. **Funding Transfer and Elimination.**

Recommendations include the transfer of appropriations for the Jobs and Education for Texans (JET) program to the Texas Workforce Commission (TWC) and elimination of General Revenue funding to the Habitat Protection Fund program. Neither program is directly related to the general powers and duties of the Comptroller of Public Accounts under Government Code, Section 403.011.

- **Jobs and Educations for Texans (JET):** The JET program was created in 2009 and is authorized under Chapter 134, Education Code. Recommendations for the JET program include elimination of \$10 million in General Revenue funding at Fiscal Programs for transfer to the TWC to increase by an equal amount funding for the Skills Development program (SDP) for the purpose of awarding grants to public junior colleges and public technical colleges. Funding for this program at TWC would be used to develop customized training programs for career and technical education courses or programs, and to finance initial costs of career and technical courses or program development. The SDP is similar in purpose as the JET program. However, to the extent the Legislature would want to administer the JET program at TWC would require a change in statute.
- **Habitat Protection Fund:** Recommendations also include elimination of \$5 million in General Revenue appropriations to the Habitat Protection Fund. The program is authorized by Subchapter Q of Chapter 403, Government Code, and the agency received an appropriation of \$5 million in General Revenue for transfer to the Habitat Protection Fund outside the treasury through the Eighty-third Regular Session supplemental bill (House Bill 1025). The funding is used for the purpose of entering into interagency contracts with public universities to conduct research on certain candidate, threatened or endangered species. There is no indication that this appropriation was intended to be ongoing. Additionally, the Comptroller is authorized to collect gifts, donations, grants (including federal grants), mitigation fees and other fees to support the program and implementation and monitoring of habitat conservation and candidate species conservation plans.

In addition, recommendations also eliminate funding out of the General Revenue-Dedicated Texas Department of Insurance Operating Account No. 36 (\$10 million) to transfer to General Revenue the amount necessary to reimburse the General Revenue Fund for the cost of insurance premium

### Section 3

tax credits for examination fees and overhead assessments. These transfers were aligned with recommendations presented in the January 2011 Government Effectiveness and Efficiency Report, *End the Use of General Revenue Funds to Pay for Insurance Company Examinations*. Alternatively, the report recommended repeal of the tax credits for examination fees and overhead assessments.

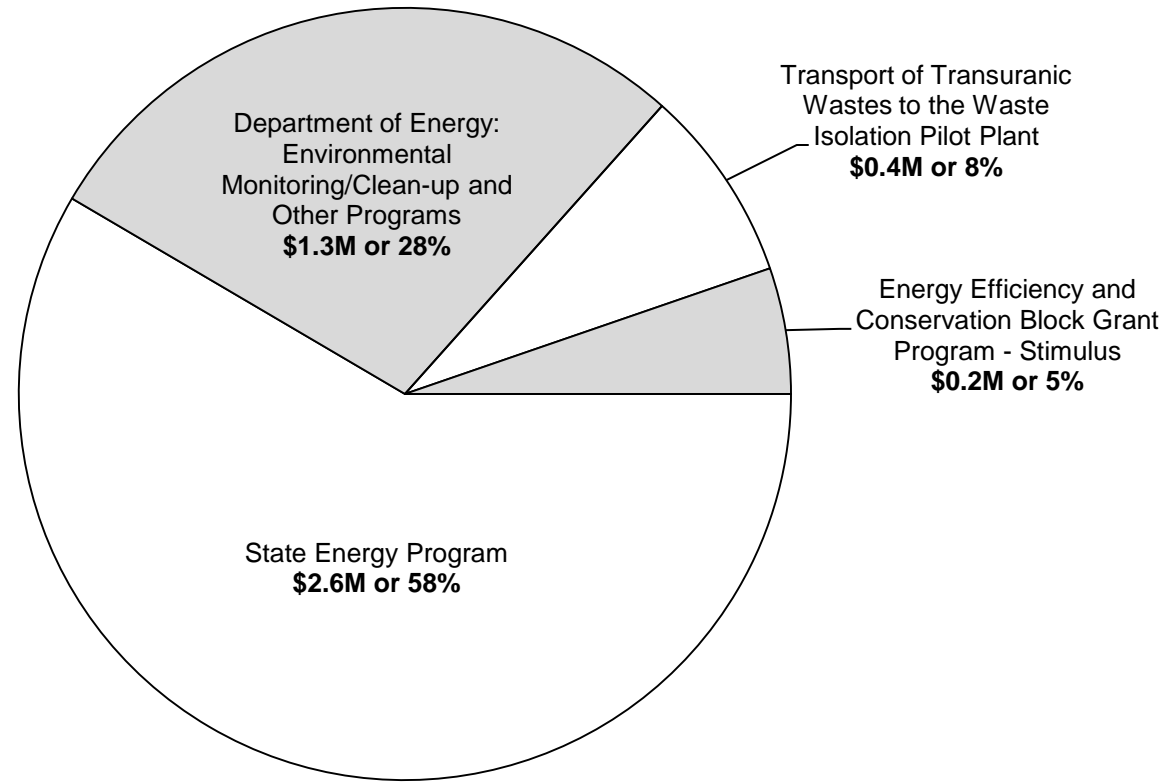
No statutory changes are required to implement the recommendations.

- 3. Texas Guaranteed Tuition Plan.** The Texas Guaranteed Tuition Plan, which is a prepaid tuition program within the Texas Tomorrow Fund, is backed by the full faith and credit of the state and is projected to be insolvent by fiscal year 2020. The 2014 Actuarial Valuation reflects a decrease in the unfunded liability over the prior valuation of approximately \$44.3 million, for a total of \$568.2 million. The unfunded liability represents the difference between the market value of the assets and the present value of the future contract payments, refunds, and expenses, is based on a number of assumptions including investment performance of fund assets and tuition increases. During the current valuation period, investment returns were higher than expected and tuition increases were lower than expected which resulted in a decrease to the unfunded liability. If actual returns are lower than assumptions or tuition increases are higher than expected in the future, the unfunded liability could significantly increase.

The valuation also indicates that the fund will run out of money and switch to pay-as-you-go in fiscal year 2020. This date has been extended by one year since the prior valuation. Once the fund becomes pay-as-you-go, an appropriation of \$351.0 million would be required during the 2020-21 biennium to pay benefits. Current estimates of appropriations for FY 2020 through FY 2035 (when obligations cease) total \$740.0 million if actually paid out in that manner and all assumptions hold.

**Section 3**

**Fiscal Programs - Comptroller of Public Accounts**  
*Summary of Federal Funds (Estimated 2014) - House*  
**TOTAL = \$4.5M**



Note: Amounts and percentages shown may sum greater/less than actual total due to rounding.

**Section 3****Fiscal Programs - Comptroller of Public Accounts  
Significant Federal Funds Changes - House**

<b>CFDA No.</b>	<b>Program Name</b>	<b>2014-15 Base</b>	<b>2016-17 Recommended</b>	<b>Recommended Over/(Under) Base</b>	<b>Comments</b>
81.041.000	State Energy Program	\$3,685,283	\$4,648,320	\$963,037	
81.041.002	State Energy Program- Revolving Loan Fund	\$6,422,583	\$19,639,214	\$13,216,631	
81.106.000	Transport of Transuranic Wastes to the Waste Isolation Pilot Plant	\$791,448	\$871,000	\$79,552	
81.128.000	Energy Efficiency and Conservation Block Grant Program - Stimulus	\$237,678	\$0	(\$237,678)	
81.214.000	Department of Energy: Environmental Monitoring/Clean-up and Other Programs	\$2,528,060	\$2,556,132	\$28,072	

**Section 3**

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

Full-Time-Equivalent Positions	Expended 2013	Estimated 2014	Budgeted 2015	Recommended 2016	Recommended 2017
Cap	25.0	25.0	25.0	15.0	15.0
Actual/Budgeted	16.2	12.5	25.0	NA	NA
<b>Schedule of Exempt Positions (Cap)</b>					
None.					

Recommendations reduce the FTE cap to 15 FTEs (reduction of 10 FTEs) in each fiscal year of the biennium for administration of the State Energy Conservation Office (SECO) in Strategy B.1.1, Energy Office, as a result of vacancies and turnover in prior fiscal years due to completion of projects funded through the American Recovery and Reinvestment Act.

**Section 4**

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

<b>Reports &amp; Recommendations</b>	<b>Savings/ (Cost)</b>	<b>Gain/ (Loss)</b>	<b>Fund Type</b>	<b>Included in Introduced Bill</b>	<b>Action Required During Session</b>
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**NO RELATED RECOMMENDATIONS**

## Section 5

### Fiscal Programs – Comptroller of Public Accounts Rider Highlights - House

10. (revise) **Oil Overcharge Settlement Funds.** Revise rider to update estimated revenue to the General Revenue-Dedicated Oil Overcharge Account No. 5005. Revise estimated depository interest allocated for programs specified in the rider and specify that statutory requirement for \$95 million in fund availability applies only to LoanSTAR balances out of the General Revenue-Dedicated Oil Overcharge Fund 5005.
11. (revise) **Department of Energy (DOE) Federal Funds.** Revise to indicate that funds are included in Strategy B.1.1, Energy Office, and Strategy B.1.3, Federal Funds. Also update allocations of Federal Funds to Pantex and State Energy Programs.
15. (revise) **Mixed Beverage Tax Reimbursements.** Revise rider to update revenue sources for reimbursements as both the mixed beverage gross receipts tax and mixed beverage sales tax.
16. (delete) **Appropriation to Reimburse the General Revenue Fund for the Cost of Certain Insurance Tax Credits.** (delete) **Appropriation to Reimburse the General Revenue Fund for the Cost of Certain Insurance Tax Credits.** Delete rider due to recommendations eliminating funding for transfers from the General Revenue Dedicated Texas Department of Insurance Operating Fund 36 to the General Revenue Fund to reimburse the General Revenue Fund for the cost of insurance premium tax credits on examination fees and overhead assessments.
17. (delete) **Jobs and Education for Texans (JET).** Delete rider due to recommendations eliminating funding for the JET program.
18. (delete) **Endangered Species Research.** Delete rider due to recommendations eliminating General Revenue funding for endangered species research through the Habitat Protection Fund program.

**Section 6**

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

<b>2016-17 Biennial Total</b>	
<b>GR &amp; GR- Dedicated</b>	<b>All Funds</b>
\$ 5,000,000	\$ 5,000,000
<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>

**Agency Exceptional Items - In Agency Priority Order**

1. Restore funding of General Revenue for transfer to the Habitat Protection Fund outside the treasury for the purpose of contracting with state universities to provide research on certain candidate, threatened, or endangered species. Also reinstate Rider 18, Endangered Species Research.

**Total, Items Not Included in the Recommendations**



**Section 7**

**Fiscal Programs - Comptroller of Public Accounts  
Summary of 10 Percent Biennial Base Reduction Options - House**

Priority	Item	Description/Impact	Biennial Reduction Amounts				Included in Intro Bill?	
			GR and GR-Dedicated	All Funds	FTEs	Potential Revenue Loss		Reduction as % of Program GR/GR-D Total
1	<b>1-1-2 Reimbursement - Mixed Beverage Tax</b>	<b>According to the agency:</b> Collectively, the Unclaimed Property and Mixed Beverage Tax programs make up the bulk of the funds appropriated to the Comptroller's Fiscal Programs. From a dollars appropriated standpoint, other strategies are not material by comparison. For this reason, the entire 10 percent reduction in General Revenue funds is being taken from the two largest programs. The monies appropriated in the Mixed Beverage strategy are used to reimburse mixed beverage taxes to counties. Reimbursements are driven by receipts collected within the counties or incorporated municipalities. The reduction amount is needed to pay an estimated \$41.7 million in county mixed beverage reimbursements.	\$41,650,483	\$41,650,483		\$0	11%	No.
2	<b>1-1-6 Unclaimed Property</b>	<b>According to the agency:</b> Collectively, the Unclaimed Property and Mixed Beverage Tax programs make up the bulk of the funds appropriated to the Comptroller's Fiscal Programs. From a dollars appropriated standpoint, other strategies are not material by comparison. For this reason, the entire 10 percent reduction in General Revenue funds is being taken from the two largest programs. The monies appropriated in the Unclaimed Property strategy are used to return unclaimed assets to property owners. The majority of the recipients of these funds are citizens or local governments and payments are driven by claims requests. The reduction amount is needed to pay an estimated \$44.2 million in unclaimed property claims.	\$44,226,801	\$44,226,801		\$0	12%	No.
<b>TOTAL, 10% Reduction Options</b>			<b>\$85,877,284</b>	<b>\$85,877,284</b>		<b>\$0</b>		

**Section 7**

**Fiscal Programs - Comptroller of Public Accounts  
Summary of 10 Percent Biennial Base Reduction Options - House  
Agency 10% Reduction Options by Category of Reduction**

