

Summary of Base Reconciliation by Method of Finance  
90th Regular Session, Base Recon, Version 1

11/14/2025 3:19:36PM

Automated Budget and Evaluation System of Texas (ABEST)

454 Department of Insurance

METHOD OF FINANCING	Exp 2025	Est 2026	Bud 2027	Comments
<b><u>GENERAL REVENUE</u></b>				
<b>1</b> General Revenue Fund				
<i>REGULAR APPROPRIATIONS</i>				
Regular Appropriations from MOF Table (2024-25 GAA)	\$280,529	\$0	\$0	
Regular Appropriations from MOF Table (2026-27 GAA)	\$0	\$284,993	\$276,156	
<b>TOTAL, General Revenue Fund</b>	<b>\$355,156</b>	<b>\$280,529</b>	<b>\$284,993</b>	
<b>TOTAL, ALL GENERAL REVENUE</b>	<b>\$355,156</b>	<b>\$280,529</b>	<b>\$284,993</b>	
<b><u>GENERAL REVENUE FUND - DEDICATED</u></b>				
<b>36</b> GR Dedicated - Texas Department of Insurance Operating Fund Account No. 036				
<i>REGULAR APPROPRIATIONS</i>				
Regular Appropriations from MOF Table (2024-25 GAA)	\$111,383,092	\$0	\$0	
Regular Appropriations from MOF Table (2026-27 GAA)	\$0	\$116,080,340	\$120,068,529	
<i>RIDER APPROPRIATION</i>				
Art VIII- Rider 18- Agent and Adjuster Licensing Fee Collections (2024-25 GAA)	\$9,272,289	\$0	\$0	
Art IX, Sec 9.05, Texas.gov Project: Occupational Licenses (2024-25 GAA)	\$118,719	\$0	\$0	
Art IX, Sec. 17.46 - Appn for Law Enf. Officer Salary Increase (2026-27 GAA)	\$0	\$245,343	\$0	
<i>SUPPLMNTL, SPECIAL APPRO.</i>				
89th Leg, HB 500, Sec 9.02 (26) MOTOR VEHICLE PURCHASE	\$450,000	\$0	\$0	Supplemental for vehicle purchases
<i>LAPSED APPROPRIATIONS</i>				
Regular Appropriations from MOF Table (2024-25 GAA)	\$(11,261,594)	\$0	\$0	Rider 19 - Health Insurance Risk Pool
Regular Appropriations from MOF Table (2026-27 GAA)	\$0	\$(1,227,585)	\$0	

Should match **Conference Committee Report**, House Bill 1, Eighty-eighth Legislature, Regular Session, 2023.

Should match **Conference Committee Report**, Senate Bill 1, Eighty-ninth Legislature, Regular Session, 2025.

ABEST supplies standard descriptions for certain commonly used appropriation items.

Provide comments to explain adjustments.

Lapse	\$(2,200,000)	\$0	\$0	Rider 20- Regulatory Response Rider
89th Leg, HB 500 Sec 35 Information Technology Projects	\$0	\$(2,276,606)	\$0	Delays in IT implementation
Art VIII - Rider 19 - Health Insurance Risk Pool (GAA 2024-2025)	\$(1,103,805)	\$0	\$0	Lapse Unexpended Balance funds moved from 2024 to 2025
<i>UNEXPENDED BALANCES</i>				
Art IX, Sec 14.03(i), Capital Budget UB (2026-27 GAA)	\$0	\$(1,788,959)	\$1,788,959	
Art VIII- Rider 11- 5% UB	\$5,074,694	\$0	\$0	
Art VIII, Rider 9- Unexpended Balance (p. VIII-20 of 2024-25 GAA)	\$0	\$(3,448,020)	\$3,448,020	Projected Unexpended Balance from 2026 to 2027
89th Leg, HB 500, Sec 9.02 (26) MOTOR VEHICLE PURCHASE	\$450,000	\$0	\$0	Unexpended Balance from 2024 to 2025
Art VIII- Rider 18- Agent and Adjuster Licensing Fee Collections UB (2024-25 GAA)	\$28,564,781	\$0	\$0	Unexpended Balance from 2024 to 2025
Art VIII- Rider 14- Agent and Adjuster Licensing Fee Collections UB (2024-25 GAA)	\$27,800,000	\$0	\$0	Unexpended Balance from 2024 to 2025
Art VIII- Rider 19- Health Insurance Risk Pool UB (2024-25 GAA)	\$0	\$(1,103,805)	\$1,103,805	Projected Unexpended Balance from 2026 to 2027
<b>TOTAL, GR Dedicated - Texas Department of Insurance Operating Fund Account No. 036</b>	<b>\$47,405,029</b>	<b>\$177,149,853</b>	<b>\$120,068,529</b>	
<b>5101 GR Dedicated - Subsequent Injury Account No. 5101</b>				
<i>REGULAR APPROPRIATIONS</i>				
Regular Appropriations from MOF Table (2024-25 GAA)	\$8,875,692	\$0	\$0	
Regular Appropriations from MOF Table (2026-27 GAA)	\$0	\$8,875,692	\$8,875,692	
<i>RIDER APPROPRIATION</i>				
Art VIII, Rider 12- SIF Additional Appropriation	\$2,200,000	\$0	\$0	
<i>LAPSED APPROPRIATIONS</i>				
Article VIII, Rider 12- SIF Additional Appropriation	\$(403,077)	\$0	\$0	
<b>TOTAL, GR Dedicated - Subsequent Injury Account No. 5101</b>	<b>\$10,672,615</b>	<b>\$8,875,692</b>	<b>\$8,875,692</b>	
<b>TOTAL, ALL GENERAL REVENUE FUND - DEDICATED</b>	<b>\$58,077,644</b>	<b>\$186,025,545</b>	<b>\$128,944,221</b>	

Agencies that receive authority to carry forward unexpended balances through a rider should classify appropriations as Unexpended Balances rather than Rider Appropriation.

**FEDERAL FUNDS**

**555** Federal Funds

*REGULAR APPROPRIATIONS*

Regular Appropriations from MOF Table (2024-25 GAA)	\$2,311,430	\$0	\$0
Regular Appropriations from MOF Table (2026-27 GAA)	\$0	\$2,311,430	\$2,356,328

*RIDER APPROPRIATION*

Art IX, Sec. 13.01, Federal Funds/Block Grants (2024-25 GAA)	\$942,000	\$0	\$0
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Grant award came in higher than the estimated appropriation, providing additional funds towards consultation services.

**TOTAL, Federal Funds**

<b>\$3,253,430</b>	<b>\$2,311,430</b>	<b>\$2,356,328</b>
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**TOTAL, ALL FEDERAL FUNDS**

<b>\$3,253,430</b>	<b>\$2,311,430</b>	<b>\$2,356,328</b>
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**OTHER FUNDS**

**161** TexasSure Fund No. 161

*REGULAR APPROPRIATIONS*

Regular Appropriations from MOF Table (2024-25 GAA)	\$5,073,752	\$0	\$0
Regular Appropriations from MOF Table (2026-27 GAA)	\$0	\$5,073,752	\$6,073,752

*LAPSED APPROPRIATIONS*

Regular Appropriations from MOF Table (2024-25 GAA)	\$(4,704,509)	\$0	\$0
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*UNEXPENDED BALANCES AUTH*

Art IX, Sec 14.03(i), Capital Budget UB (2024-25 GAA)	\$2,102,747	\$0	\$0
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**TOTAL, TexasSure Fund No. 161**

<b>\$2,971,005</b>	<b>\$2,471,990</b>	<b>\$6,073,752</b>
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**666** Appropriated Receipts

*REGULAR APPROPRIATIONS*

Regular Appropriations from MOF Table (2024-25 GAA)	\$189,340	\$0	\$0
Regular Appropriations from MOF Table (2026-27 GAA)	\$0	\$189,340	\$198,785

*RIDER APPROPRIATION*

Art IX, Sec 8.02, Reimbursements and Payments (2024-25 GAA)	\$1,276,994	\$0	\$0
Art IX, Sec 8.03, Surplus Property (2024-25 GAA)	\$5,034	\$0	\$0

Art IX, Sec 8.02, Reimbursements and Payments (2026-27 GAA)	\$0	\$29,623	\$16,450	
Art IX, Sec 8.07, Seminars and Conferences (2024-25 GAA)	\$59,961	\$0	\$0	Reflects fees collected
Art IX, Sec 8.07, Seminars and Conferences (2026-27 GAA)	\$0	\$55,831	\$0	Reflects fees collected
Art VIII- Rider 11- Three-Share Premium Assistance Program (2024-2025 GAA)	\$2,250,000	\$0	\$0	
<i>LAPSED APPROPRIATIONS</i>				
Regular Appropriations from MOF Table (2024-25 GAA)	\$(111,654)	\$0	\$0	
<i>UNEXPENDED BALANCES</i>				
Art VIII- Rider 13- Three Share Premium Assistance Program (2024-2025 GAA)	\$(1,351,375)	\$1,351,375	\$0	
Art IX, Sec. 8.07- Seminars and Conferences (2024-25 GAA)	\$38,785	\$0	\$0	
<b>TOTAL, Appropriated Receipts</b>	<b>\$2,279,515</b>	<b>\$3,914,954</b>	<b>\$215,235</b>	
<u>777</u> Interagency Contracts				
<i>REGULAR APPROPRIATIONS</i>				
Regular Appropriations from MOF Table (2024-25 GAA)	\$38,000	\$0	\$0	
Regular Appropriations from MOF Table (2026-27 GAA)	\$	\$38,000	\$38,000	
<i>RIDER APPROPRIATION</i>				
Art IX, Sec. 8.02- Third Party Reimbursements- Other	\$5,000	\$0	\$0	Reimbursements and fees for copies and filing records.
<b>TOTAL, Interagency Contracts</b>	<b>\$43,000</b>	<b>\$38,000</b>	<b>\$38,000</b>	
<b>TOTAL, ALL OTHER FUNDS</b>	<b>\$5,293,520</b>	<b>\$6,424,944</b>	<b>\$6,326,987</b>	
<b>GRAND TOTAL</b>	<b>\$66,979,750</b>	<b>\$195,042,448</b>	<b>\$137,912,529</b>	
<b>FULL-TIME-EQUIVALENT POSITIONS</b>				
<i>REGULAR APPROPRIATIONS</i>				
Regular Appropriations from MOF Table (2024-25 GAA)	1,221.3	0.0	0.0	
Regular Appropriations from MOF Table (2026-27 GAA)	0.0	1,221.3	1,227.3	
<i>LAPSED APPROPRIATIONS</i>				

Should match the authorized limit in the Conference Committee Report House Bill 1, Eighty-eighth Legislature, Regular Session, 2023 for fiscal year 2025 and Senate Bill 1, Eighty-ninth Legislature, Regular Session, 2025 for fiscal years 2026 and 2027.

Art. VIII,p. VIII-22 Rider 19, Contingency Appropriation: Health Insurance Pool (2024-25 GAA)	(12.0)	0.0	0.0	Contingency Appropriation: Health Insurance Risk Pool does not exist in the 88th GAA
Art VIII, p. VIII 21-22 Rider 15, Contingency Appropriation: State Regulatory Response (2024-25 GAA)	(40.0)	0.0	0.0	
<i>UNAUTHORIZED NUMBER</i>				
Regular Appropriations from MOF Table (2024-25 GAA)	(134.1)	0.0	0.0	
Regular Appropriations from MOF Table (2026-27 GAA)	0.0	(57.4)	(10.8)	
<b>Total Adjusted FTES</b>	<b>1,035.2</b>	<b>1,123.9</b>	<b>1,216.5</b>	
<b>NUMBER OF 100% FEDERALLY FUNDED FTES</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	

Note: The number of 100 percent federally funded FTES is a subset of the FTE total above. They are not in addition to the total.