



LEGISLATIVE BUDGET BOARD

Options to Reduce Reliance on General Revenue-Dedicated Accounts for Certification of the State Budget Legislative Policy Report

LEGISLATIVE BUDGET BOARD STAFF

SUBMITTED TO THE 83RD TEXAS LEGISLATURE

JANUARY 2013

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OPTIONS TO REDUCE RELIANCE ON GENERAL REVENUE– DEDICATED ACCOUNTS FOR CERTIFICATION OF THE STATE BUDGET

Each legislative session since 1991, unappropriated and unobligated General Revenue-Dedicated account balances have been counted toward the amount of revenue available to certify the state budget. Once the Legislature passes an appropriation bill, the Comptroller of Public Accounts analyzes the bill. The Comptroller determines if the anticipated biennial General Revenue collections and cash balance and unappropriated General Revenue–Dedicated account cash balances are sufficient to cover the appropriations in the bill. This process is required by the Texas Constitution and is called certification of the General Appropriations Bill.

The practice of counting unappropriated General Revenue–Dedicated account balances toward certification began in the early 1990s at the time when the Legislature sought to implement funds consolidation. Funds consolidation was initiated to end the practice of dedicating revenue for limited purposes and to make more state revenue available for general purposes. Provisions in the Texas Government Code authorize counting unappropriated General Revenue–Dedicated account balances toward certification. This authority was enacted along with the provisions implementing funds consolidation. While the efforts of subsequent legislatures to further implement funds consolidation ended, the practice of counting dedicated balances toward certification continues. The amount of unappropriated dedicated balances counted toward certification has grown, from \$540 million in the 1992–93 biennium to \$4.9 billion in the 2012–13 biennium.

As General Revenue–Dedicated account balances grew, more of those balances were relied upon to comply with the Texas Constitution, Article III, Section 49a, commonly referred to as the “pay-as-you-go” limit. This provision limits appropriations in any biennium, except under certain circumstances, to the revenue estimated to be available by the Comptroller of Public Accounts. Counting unappropriated General Revenue–Dedicated balances among the funds available for certification creates an incentive to appropriate less of these dedicated accounts funds for their dedicated purpose, leaving them to help facilitate compliance with the pay-as-you-go limit and to help fund budget priorities set by each legislature. Several options are available to the Legislature to reduce reliance on General Revenue–Dedicated account balances for certification. Reducing the amount of General

Revenue–Dedicated account balances that may be counted toward certification could require the Legislature to reduce appropriations, or generate additional revenue to support appropriations in order to comply with the pay-as-you-go limit.

FACTS AND FINDINGS

- ◆ More than 200 General Revenue–Dedicated accounts had balances counted toward certification of the 2012–13 General Appropriations Bill. The Comptroller of Public Accounts estimated that \$2.9 billion in revenue would be deposited to those accounts during the 2012–13 biennium, and that \$4.9 billion in balances was available for certification.
- ◆ Funds consolidation began at a time when approximately half of state revenues were allocated to dedicated accounts that could be appropriated only for limited purposes. A portion of the General Revenue Fund’s revenue was also dedicated. Combined, these limits constrained the availability of funds for discretionary spending.
- ◆ Counting unappropriated General Revenue–Dedicated account balances toward the amount of revenue available for the certification of the General Appropriations Bill creates an incentive to appropriate less of these dedicated account funds for their dedicated purpose, leaving them to help facilitate compliance with the Texas Constitution, Article III, Section 49a and to help fund budget priorities set by each legislature.

RECOMMENDATIONS

- ◆ **Recommendation 1:** Amend statute to cap the amount of General Revenue–Dedicated account funds that may be counted toward the certification of the General Appropriations Bill. The cap would decrease each biennium until the cap reaches a level the Legislature determines to be an appropriate amount that may be counted toward certification.
- ◆ **Recommendation 2:** Amend statute to allocate interest accrued on General Revenue–Dedicated account balances to the General Revenue Fund so

that interest accrual will not contribute to the growth of dedicated balances.

- ◆ **Recommendation 3:** Amend statute to require the Legislative Budget Board, in consultation with the Comptroller of Public Accounts, to develop and implement a process to review the dedication, appropriation, and accumulation of General Revenue–Dedicated Funds. This process should be incorporated into the Legislative Budget Board’s development of recommendations for the state budget.
- ◆ **Recommendation 4:** Implement account specific strategies to reduce reliance on General Revenue–Dedicated account balances for certification of the General Appropriations Bill. Options the Legislature could consider to apply to a specific account may include the following three types of strategies:
 - adjust revenue deposited to accounts;
 - amend statute to modify account dedication; or
 - appropriate revenue and account balances.

DISCUSSION

Texas collects monies to pay for the many services provided to its residents from an array of revenue sources, which include taxes, fees, federal receipts, lottery proceeds, investment income, licensing, fines, and penalties. Likewise, the state uses a wide and sophisticated array of accounting and budgeting practices and features to facilitate the fiscal management of the state. A fundamental feature of Texas’ fiscal management practices is the state’s constitutional “pay-as-you-go” limit on appropriations. Approved by voters in November 1942, the Texas Constitution, Article III, Section 49a, requires that appropriations be within anticipated revenue. Specifically, Section 49a states:

“Except in the case of emergency and imperative public necessity and with a four-fifths vote of the total membership of each House, no appropriation in excess of the cash and anticipated revenue of the funds from which such appropriations is to be made shall be valid.”

Section 49a requires the Comptroller of Public Accounts (CPA) to certify that any appropriations approved by both houses of the Texas Legislature is within available revenue; effectively, verifying compliance with the constitutional pay-as-you-go limit.

Another feature of Texas’ fiscal management practices is the state’s system of approximately 600 depository accounts within the State Treasury. Key among these accounts are the General Revenue Fund and the General Revenue–Dedicated accounts within it.

The General Revenue Fund is a fund within the State Treasury that consists of non-dedicated General Revenue Funds and General Revenue–Dedicated accounts. The non-dedicated portion of the General Revenue Fund serves as the state’s primary operating fund, where most tax revenues, many state fees, and various other revenues are deposited as non-dedicated General Revenue. The non-dedicated portion of the General Revenue Fund provides the Legislature the most discretion in spending.

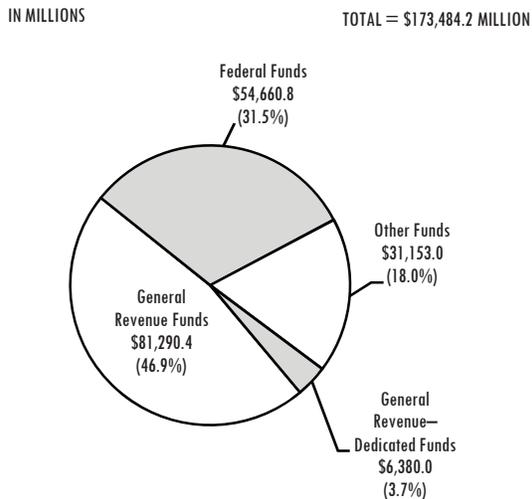
There are more than 200 dedicated accounts within the General Revenue Fund (General Revenue–Dedicated accounts), which are for the deposit and accounting of revenues dedicated for a particular purpose. A dedication may be applied to the source of revenue being deposited to the account or to a General Revenue–Dedicated account. Dedications are established either in the Texas Constitution or in statute.

There was an estimated \$10.6 billion in General Revenue–Dedicated Funds available for appropriation in the 2012–13 biennium. The Legislature appropriated approximately \$6.4 billion of this amount for that time period, leaving the remainder in those dedicated accounts within the General Revenue Fund. As shown in **Figure 1**, General Revenue–Dedicated Funds made up approximately 4 percent of the \$173.5 billion, in All Funds, appropriated in the 2012–13 biennium.

USE OF DEDICATED REVENUE FOR CERTIFICATION OF APPROPRIATIONS

The Texas Government Code, Section 403.095, sets forth provisions for the use of dedicated revenues. With certain exceptions, revenue that has been dedicated for a certain purpose is available for that purpose to the extent the monies are appropriated by the Legislature for that purpose. This section requires CPA to develop accounting and revenue estimating procedures so that each dedicated account maintained in the General Revenue Fund can be separately identified with regard to cash and asset balances and amounts of revenues, expenditures, and appropriations for each fiscal year.

**FIGURE 1
BIENNIAL APPROPRIATIONS BY METHOD OF FINANCE,
2012–13 BIENNIUM**



SOURCE: Legislative Budget Board.

Section 403.095 also authorizes the counting of unappropriated dedicated balances toward the certification of the General Appropriations Bill. Section 403.095(b) states:

“Notwithstanding any law dedicating or setting aside revenue for a particular purpose or entity, dedicated revenues that, on August 31, 2013, are estimated to exceed the amount appropriated by the General Appropriations Act or other laws enacted by the 82nd Legislature are available for general governmental purposes and are considered available for the purpose of certification under Section 403.121.”

There are two ways that balances in General Revenue–Dedicated accounts are counted toward certification of the General Appropriations Bill. In the first case, if revenues deposited to the dedicated account and any existing balances have been fully appropriated by the Legislature, but CPA estimates that spending from the account will leave an ending balance on the last day of the biennium (in the current biennium’s case, on August 31, 2013), the estimated ending balance is counted as available for certification. In the second case, the Legislature may appropriate less than the CPA’s estimate of collections and opening balances for a dedicated account, leaving an unappropriated balance in the account that may be counted toward certification. Unless directed otherwise by the Legislature, the unappropriated account balance remains unexpended in its dedicated account, but is

counted by CPA in the amount that is available for certification of the pay-as-you-go limit.

The amount of General Revenue–Dedicated account balances that have been counted toward certification has grown, from \$540.0 million in the 1992–93 biennium to \$4.9 billion in the 2012–13 biennium. The practice of counting unappropriated dedicated balances toward certification has a relatively short but significant history.

HISTORY OF COUNTING GENERAL REVENUE–DEDICATED BALANCES TOWARD CERTIFICATION

Counting unappropriated General Revenue–Dedicated balances toward certification began in the early 1990s, at the time the Legislature sought to implement funds consolidation. In the 1970s and 1980s, the Legislature evaluated and adjusted cash flow and fund accounting practices to improve how state funds were invested and administered. While expenditures were typically more equally distributed throughout the year, in many cases revenue, conversely, was not collected and deposited in equally distributed amounts. Among the adjustments the Legislature made was authorizing interfund borrowing. This authorization permitted CPA, with approval of the State Treasurer, to borrow monies from statutory funds to cover General Revenue Fund shortfalls. When regularly scheduled tax revenues were collected, the borrowed monies were transferred back to the original funds. In 1984, the Legislature identified the need to further improve cash flow in the General Revenue Fund and noted the loss of interest earnings to the state that result from interfund borrowing.

FUNDS CONSOLIDATION

After making several small adjustments to fund management in the 1970s and 1980s, the Seventy-second Legislature, First Called Session, 1991, passed Senate Bill 3, establishing the processes of funds consolidation. Funds consolidation was an effort to reverse account dedication and to make more revenue collected by the state available to the Legislature to appropriate for general purposes.

Broadly, Senate Bill 3 authorized CPA to consolidate most accounts in the State Treasury into the General Revenue Fund, and restructure dedicated accounts, as the agency deemed appropriate. The legislation provided that all statutory dedications of state revenue and accounts, with certain exceptions, were to be abolished on August 31, 1995. At the time the legislation was passed, almost half of state revenues were allocated to dedicated accounts that could be

appropriated only for limited purposes. A portion of the General Revenue Fund’s revenue was also dedicated. Combined, these limits constrained the availability of funds for discretionary spending. Senate Bill 3 directed CPA to merge, combine, or segregate, to the extent possible, dedicated accounts into the General Revenue Fund. The bill provided for the exclusion of certain restricted funds, such as those dedicated by the Texas Constitution, and those with federal, court ordered, or other restrictions on their use. The reorganizing was to take place by August 31, 1993.

Texas Government Code Section 403.095, making General Revenue–Dedicated account balances available for general government purposes, was enacted in Senate Bill 3. The bill also established the Funds Review Advisory Committee (FRAC) composed of representatives from the Office of the Governor, the CPA, the State Auditor’s Office, and the Legislative Budget Board (LBB). FRAC was required to report biennially to the Legislature, the LBB, and the Office of the Governor on existing special funds, accounts, and dedications of revenue, and to make recommendations concerning whether to continue or eliminate funds, accounts, or dedications.

In November 1992, after seeking feedback from state agencies and public institutions of higher education regarding account and revenue dedication, FRAC recommended that 278 funds be consolidated within the General Revenue Fund, which would have resulted in a one-time estimated revenue gain of \$540 million. FRAC also recommended that no new funds or dedications of revenue be statutorily created.

On August 31, 1993, following FRAC’s recommendations and action taken by the Seventy-third Legislature, 1993, a total of 281 accounts were consolidated into the General Revenue Fund. The first step of funds consolidation had been completed. The final step of funds consolidation, the abolition of the dedication of those accounts, had previously been established in statute by Senate Bill 3. Although the account balances consolidated in 1993 were counted within the General Revenue Fund’s balance, individual account balances dedicated before the consolidation were to retain their dedication through August 31, 1995—at which time they would be abolished.

In 1993 and 1995, some funds were exempted from abolition and loss of dedication, but remained as dedicated accounts in the General Revenue Fund. A review of CPA’s 1996 Annual Cash Report indicates that 91 accounts were abolished on August 31, 1995.

The Seventy-fourth Legislature, 1995, passed House Bill 3050, which repealed certain provisions enacted in Senate Bill 3 and marked a change in direction from the original funds consolidation legislation. This legislation repealed provisions granting CPA authority to consolidate and restructure funds into the General Revenue Fund.

House Bill 3050 began what would typify the Legislature’s funds consolidation activity in each subsequent legislative session. The legislation identified the funds that would remain outside the General Revenue Fund (exempt from consolidation) and consolidated the remaining non-exempt funds, either as General Revenue Funds or as an account within the General Revenue Fund dedicated for a specific purpose (General Revenue–Dedicated Funds).

In each legislative session since 1995, the Legislature has passed a funds consolidation bill. A funds consolidation bill provides that all funds, accounts, or dedicated revenue streams established during the same legislature are abolished and become a part of the General Revenue Fund, unless the bill explicitly exempts those funds, accounts, or dedicated revenue streams. This practice, in effect, allows the Legislature to limit further dedication of revenue and related accounts in one bill.

The bill added an expiration date for Section 403.095, which requires the Legislature to renew this provision if it wants to continue the authority to count dedicated revenues exceeding appropriations toward the certification of the General Appropriations Bill. This process requires CPA to consider existing relevant account balances, revenue collections, and appropriations.

Provisions relating to the FRAC and its responsibilities were repealed in 1999. There has not been a comprehensive review of dedicated accounts since 1995. The number of General Revenue–Dedicated accounts and fund balances continues to grow. While some accounts were repealed, the Legislature continues to establish new dedicated accounts.

GROWING BALANCES AND RELIANCE ON THEM FOR CERTIFICATION

As efforts to complete funds consolidation ended, as originally enacted, counting General Revenue–Dedicated account balances toward certification continued. Following a decrease in the 1998–99 biennium, the total value of the balances counted toward certification grew in each subsequent biennium. Increases ranged from \$202 million to \$1.3 billion. The value of the balances being counted toward

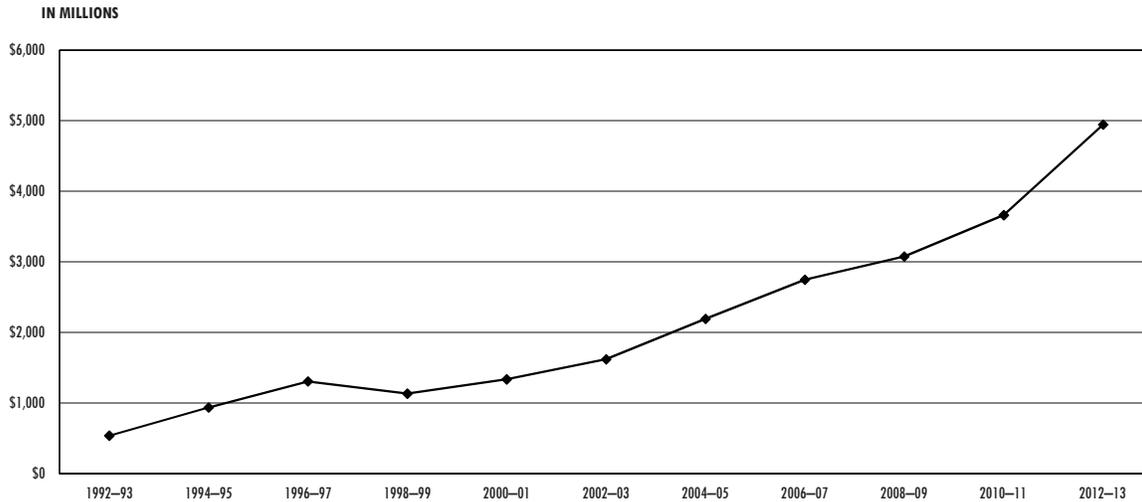
certification has grown by more than 800 percent since the 1992–93 biennium. **Figure 2** shows the value of General Revenue–Dedicated balances counted toward certification in each biennium since the 1992–93 biennium.

While funds deposited to General Revenue–Dedicated accounts have not been expended for general purposes, counting those account balances toward certification, in effect, is a temporary consolidation of those dedicated funds. Having repealed the abolition of the dedication of accounts and revenue but largely preserving Section 403.095, the Legislature has generally relied more each biennium on

unappropriated account balances to balance the state’s budget.

As unappropriated General Revenue–Dedicated balances began to grow, so did the relationship between the reliance on account balances for certification and the state’s pay-as-you-go limit, Texas Constitution, Article III, Section 49a. As shown in **Figure 3**, the proportion of General Revenue–Dedicated account balances within the amount of revenue certified by CPA to be available for appropriation has increased since enactment of Section 403.095. Therefore, while revenues deposited to General Revenue–Dedicated accounts have not been expended for general purposes, the

FIGURE 2
GENERAL REVENUE–DEDICATED FUNDS AVAILABLE FOR CERTIFICATION
1992–93 TO 2012–13 BIENNIA



SOURCE: Comptroller of Public Accounts.

FIGURE 3
GENERAL REVENUE–DEDICATED FUNDS AS PERCENT OF GENERAL REVENUE–RELATED CERTIFICATION REVENUE,
1992–93 TO 2012–13 BIENNIA

BIENNIUM	GENERAL REVENUE–DEDICATED FUNDS COUNTED TOWARD CERTIFICATION (MILLIONS)	GENERAL REVENUE–RELATED CERTIFICATION REVENUE AT COST-OUT (MILLIONS)	GENERAL REVENUE–DEDICATED BALANCES AS PERCENT OF GENERAL REVENUE–RELATED CERTIFICATION REVENUE
2002–03	\$1,625	\$62,054	2.6%
2004–05	\$2,197	\$58,161	3.8%
2006–07	\$2,752	\$66,638	4.1%
2008–09	\$3,080	\$82,322	3.7%
2010–11	\$3,666	\$78,149	4.7%
2012–13	\$4,949	\$80,048	6.2%

SOURCE: Comptroller of Public Accounts.

Legislature has increasingly relied on those balances being counted toward certification of the amount of funds available within the pay-as-you-go limit, providing flexibility in funding other general purposes. More than 200 General Revenue–Dedicated accounts had balances counted toward certification of the 2012–13 General Appropriations Bill. The Comptroller of Public Accounts estimated that \$2.9 billion in revenue would be deposited to those accounts during the 2012–13 biennium, and that \$4.9 billion in balances was available for certification.

This practice creates an incentive to under-appropriate those balances in order to fund budget priorities paid from General Revenue Funds, as set by each legislature, and to help comply with the pay-as-you-go limit. Several options are available to the Legislature to reduce reliance on General Revenue–Dedicated account balances for certification, should it choose to modify this practice. These options include strategies to broadly affect the practice, and its impact on the budget, the development of a process for ongoing evaluation, and strategies that could be applied to specific dedicated accounts to reduce reliance on that account. Reducing the amount of General Revenue–Dedicated account balances that may be counted toward certification could require the Legislature to reduce appropriations, or generate additional revenue to support appropriations in order to comply with the pay-as-you-go limit.

BROAD STRATEGIES TO REDUCE RELIANCE ON GENERAL REVENUE–DEDICATED ACCOUNTS

If the Legislature were to choose to modify the practice of counting unappropriated General Revenue–Dedicated account balances toward certification, one broad strategy that could be used is the enactment of a cap. Recommendation 1 would amend the Texas Government Code, Section 403.095, to cap the amount of dedicated account balances that may be counted toward the certification of the General Appropriations Bill. The cap would decrease each biennium until the cap reaches a level the Legislature determines is an appropriate amount. For example, implementation of this recommendation could establish a cap on the amount of the unappropriated dedicated account balances counted toward certification so that it may not exceed:

- \$5 billion in the biennium ending August 31, 2015;
- \$4 billion in the biennium ending August 31, 2017;
- \$3 billion in the biennium ending August 31, 2019;

- \$2 billion in the biennium ending August 31, 2021; and
- \$1 billion in the biennium ending August 31, 2023, and thereafter.

The Legislature could also choose to reduce the cap to \$0, and include an expiration of the authority to count dedicated account balances toward certification, thereby removing all incentive to under-appropriate General Revenue–Dedicated Funds. These balances would no longer be counted among the amount of revenue available to certify the General Appropriations Bill.

To mitigate the reduction in the amount of General Revenue–Dedicated Funds that can be counted toward certification in the 2014–15 biennium, the Legislature could choose to make an appropriation of approximately \$1.0 billion from the Economic Stabilization Fund to the General Revenue Fund. This appropriation would, in effect, offset the cost to the General Appropriations Bill of reducing the amount of dedicated account balances being counted toward certification. Also, as a result, General Revenue–Dedicated Funds could be appropriated by a like amount without reducing the amount of funds available for certification.

Conversely, the Legislature could choose to complete funds consolidation, as it was originally envisioned. The Legislature could abolish the dedication of revenue and General Revenue–Dedicated accounts and sweep those funds into the General Revenue Fund, making them available to appropriate for general purposes. This would result in a gain to the General Revenue Fund, but revenue previously dedicated for a specific purpose would no longer be restricted for that use.

ALLOCATE INTEREST ACCRUED ON GENERAL REVENUE–DEDICATED ACCOUNTS TO GENERAL REVENUE

In many cases, interest accrual on General Revenue–Dedicated account balances is remitted to the account that earned the interest. Recommendation 2 would amend statute to allocate interest accrued from General Revenue–Dedicated account balances to the General Revenue Fund. Doing so would ensure that interest accrual would not contribute to the growth in dedicated account balances being counted toward certification. The accrued interest deposited to the General Revenue Fund would be available to the Legislature for general-purpose appropriations. Interest accrual on General Revenue–Dedicated accounts with balances counted towards certification of the 2012–13 General Appropriations Bill totaled \$20.0 million in fiscal year 2012.

ONGOING EFFORT TO REDUCE RELIANCE ON GENERAL REVENUE–DEDICATED ACCOUNTS

The FRAC was established as part of the funds consolidation effort in 1991 to report on funds, accounts, and dedication of revenue and to make recommendations on whether to continue, eliminate, or consolidate those funds, accounts, and dedications, with the goal of reducing the dedication of accounts. As explained previously, efforts to achieve funds consolidation, as originally enacted, ended and the FRAC was abolished.

Similarly, a process for evaluating the practice of counting General Revenue–Dedicated account balances toward certification would help the Legislature in reducing its reliance on this practice. Recommendation 3 would amend statute to require the Legislative Budget Board, in consultation with the Comptroller of Public Accounts, to develop and implement a process to review the dedication, appropriation, and accumulation of General Revenue–Dedicated Funds. This process should be incorporated into the Legislative Budget Board’s development of recommendations for the state budget.

ACCOUNT SPECIFIC STRATEGIES TO REDUCE RELIANCE ON GENERAL REVENUE–DEDICATED ACCOUNTS

The structure of certain General Revenue–Dedicated accounts does not require action because there is no incentive to under-appropriate funds from these accounts unlike most other dedicated accounts. Counting these dedicated account balances for certification has less of an impact, as it relates to the certification of the pay-as-you-go limit, on the appropriation of funds on the purpose for which they were collected. As described above, if CPA estimates that spending from an account, regardless of the level of appropriation, will leave a cash balance on the last day of the biennium, the estimated ending balance is counted as available for certification because certification is on a cash basis. This applies to accounts with self-leveling sources of revenue, such as General Revenue–Dedicated Department of Insurance Operating Account No. 0036, wherein revenue collections deposited into the account (absent other circumstances affecting collections) is set in an amount sufficient to support

appropriations. This also applies to a significant number of dedicated university current accounts that have balances counted toward certification, because CPA estimates spending from these accounts will be such that they will leave a cash balance on the last day of the biennium.

For most of the remaining dedicated accounts, three factors contribute to the amount and growth in the dedicated account funds being relied upon for certification of the General Appropriations Bill:

- the amount of revenue being deposited to the account, relative to appropriation;
- the dedication of the account and the limited purposes for which appropriations from the account may be made; and
- the level of appropriation from the dedicated account.

Figure 4 shows how each of these factors contributes to the amount and growth in dedicated account balance for the General Revenue–Dedicated Coastal Protection account No. 27.

The extent to which the amount of revenue collections deposited to a particular dedicated account exceed the amount of appropriations and/or spending needs associated with the account’s dedicated purpose affects the balance and the corresponding amount of dedicated account funds counted toward certification. Another contributing factor is the extent to which spending demands related to the account’s dedicated purpose is consistent with the level of revenue deposited to the account and with the Legislature’s desire to fund that service or activity. Lastly, the appropriation of funds by the Legislature from the dedicated account affects the growth of the balance and, therefore, the balance available to count toward certification.

Recommendation 4 would implement, through various means, specific strategies to reduce reliance on specific General Revenue–Dedicated account balances used to certify the General Appropriations Bill. Options the Legislature could choose to apply to a specific dedicated account may include the following three types of strategies:

**FIGURE 4
COASTAL PROTECTION ACCOUNT NO 27, ESTIMATED REVENUE, APPROPRIATIONS, AND BALANCE, 2012–13 BIENNIUM**

ACCOUNT NUMBER	ACCOUNT NAME	ESTIMATED ENDING BALANCE, FISCAL YEAR 2011	ESTIMATED REVENUES, 2012–13 BIENNIUM	APPROPRIATIONS, ADJUSTMENTS, AND REDUCTIONS, 2012–13 BIENNIUM	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION, 2012–13 BIENNIUM
27	Coastal Protection	\$20,093,000	\$31,169,000	\$22,745,362	\$28,516,638

SOURCE: Comptroller of Public Accounts.

- adjust revenue deposited to accounts;
- amend statute to modify account dedication; or
- appropriate revenue and account balances.

Figure 5 shows General Revenue–Dedicated accounts that are among those with the highest balances counted toward certification of the 2012–13 General Appropriations Bill. Appendices A and B provide a detailed summary of the application of the strategies described above to each of the nine dedicated accounts shown below, as applicable to each account. The estimates of fiscal impact associated with each option described do not reflect adjustments made in the introduced 2014–15 General Appropriations Bill.

**FIGURE 5
GENERAL REVENUE–DEDICATED ACCOUNTS WITH THE
HIGHEST BALANCES, 2012–13 BIENNIUM**

ACCOUNT NUMBER	ACCOUNT NAME	BALANCE COUNTED TO CERTIFY 2012–13 GENERAL APPROPRIATIONS BILL (IN MILLIONS)
5100	System Benefit Fund	\$851.0
5071	Texas Emissions Reduction Plan	\$653.9
5111	Designated Trauma Facility and EMS	\$388.0
5050	9-1-1 Service Fees	\$164.5
0655	Petroleum Storage Tank Remediation	\$156.7
0151	Clean Air	\$144.5
5000	Solid Waste Disposal Fees	\$119.9
5103	TX B-On-Time Student Loan	\$119.5
0009	Game, Fish, Water Safety	\$106.6

SOURCE: Comptroller of Public Accounts.

APPENDICES

The following appendices provide a summary of the strategies suggested by Recommendation 4, as applied to each of the nine dedicated accounts shown in **Figure 5**, as well as information on all General Revenue–Dedicated accounts counted toward certification of the 2012–13 General Appropriations Bill, arranged in various ways to help illustrate how this practice impacts the state’s fiscal management and budget processes.

- Account specific strategies, by accounts with balances greater than \$100 million
- Detailed summary of accounts with balances greater than \$100 million
- Accounts, by balance
- Accounts with legal citation, by account number
- Accounts with administering agency, by article of the budget

APPENDIX A

OPTIONS FOR GENERAL REVENUE–DEDICATED ACCOUNTS WITH HIGHEST BALANCES

NOTE: The estimates of fiscal impact associated with each option do not reflect adjustments made in the introduced 2014–15 General Appropriations Bill.

FIGURE A1
SYSTEM BENEFIT FUND (SBF) – ACCOUNTS NO. 5100
FUND BALANCE COUNTED TOWARD CERTIFICATION OF 2012–13 GENERAL APPROPRIATIONS ACT – \$851.0 MILLION

OPTION TYPE	OPTIONS BY FUND	SAVINGS/ (COST) 2014–15 (IN MILLIONS)	GAIN/ (LOSS) 2014–15 (IN MILLIONS)	FUND TYPE	ACTION REQUIRED
Revenue	1. Delete Rider 7 and amend Rider 8 in PUCs bill pattern to remove language regarding the maximum statutory assessment to allow the PUC to set the fee at zero.		(TBD)	GR–D	Delete Rider 7 Amend Rider 8
Revenue	2. Amend Rider 8 in PUCs bill pattern to remove language regarding the maximum statutory assessment to allow the PUC to set the fee at a rate to generate only enough revenue to fund appropriations.		(TBD)	GR–D	Amend Rider 8
Revenue	3. Amend statute to suspend the assessment of the fee on beneficiaries of the program.		(\$11.0)	GR–D	Amend Statute
Dedication	4. Amend statute to implement a credit enhancement program at TDHCA. The program will assist in the financing of energy efficiency, weatherization and other energy projects that could have a positive effect on low-income utility obligations in the state. Adopt a contingency rider in TDHCA's bill pattern to make an appropriation from the SBF to capitalize the loan program.	(\$10.0) TDHCA		GR–D	Amend Statute Adopt Contingency Rider
Dedication	5. Amend statute to make the SBF an Other Fund outside the General Revenue Fund.		(\$851.0) \$851.0	GR–D Other	Amend Statute
Appropriation	6. Appropriate all revenue collected in the 2014–15 biennium for current uses including Lite-upTexas, one-time bill pay assistance for the elderly and disabled, and weatherization services.	(TBD) PUC		GR–D	Make Appropriation

**FIGURE A2
TEXAS EMISSIONS REDUCTION PLAN (TERP) – ACCOUNT 5071
FUND BALANCE COUNTED TOWARD CERTIFICATION OF 2012–13 GENERAL APPROPRIATIONS ACT – \$653.9 MILLION**

OPTION TYPE	OPTIONS BY FUND	SAVINGS/ (COST) 2014–15 (IN MILLIONS)	GAIN/ (LOSS) 2014–15 (IN MILLIONS)	FUND TYPE	ACTION REQUIRED
Revenue	1. Amend statute to remove the requirement that Fund 6 repay TERP for certificate of title fee transfers to the Mobility Fund. This would result in a loss to TERP and a gain to Fund 6 of \$160 million.		(\$160.0) \$160.0	GR–D Other	Amend Statute
Revenue	2. Amend statute to reduce the amount Fund 6 repays TERP for title fee transfers to the Mobility Fund to one year (rather than two) of certificate of title fee collections. This would result in a loss to TERP and a gain to Fund 6 of \$80 million. This option would preserve revenue in the account sufficient to fund TERP programs at or near 2006–07 appropriation levels.		(\$80.0) \$80.0	GR–D Other	Amend Statute
Dedication	3. Direct the CPA to make a one-time transfer of a portion of the balance from TERP to General Revenue or the State Highway Fund. This would result in a cost to TERP and a gain to the General Revenue Fund or the State Highway Fund.	(TBD)	TBD	GR–D GR/ Other	Legislative Directive
Dedication	4. Amend statute to authorize the use of TERP funds to replace outdated state vehicles with fuel efficient models in non-attainment or near non-attainment parts of the state. Include a contingency rider in Art IX to provide a MOF swap for vehicle replacement funded with General Revenue Funds in the Appropriations Bill (i.e., swap TERP for GR). The legislature could also consider using TERP for DPS replacement vehicles.	(\$12.2) \$12.2 Various		GR–D GR	Amend Statute Adopt Contingency Rider
Appropriation	5. Appropriate additional TERP funds to programs currently authorized in statute.	(TBD) TCEQ		GR–D	Make Appropriation

**FIGURE A3
DESIGNATED TRAUMA FACILITY AND EMS (TRAUMA) – ACCOUNT 5111
FUND BALANCE COUNTED TOWARD CERTIFICATION OF 2012-13 GENERAL APPROPRIATIONS ACT – \$388.0 MILLION**

OPTION TYPE	OPTIONS BY FUND	SAVINGS/ (COST) 2014–15 (IN MILLIONS)	GAIN/ (LOSS) 2014–15 (IN MILLIONS)	FUND TYPE	ACTION REQUIRED
Dedication	1. Amend statute to authorize an allocation of Trauma funds to support partnerships between hospitals and graduate medical education programs or graduate nursing education programs administered by THECB	\$4.5 DSHS (\$4.5) THECB		GR–D GR–D	Amend Statute Adopt Contingency Rider
Dedication	2. Amend statute to authorize an allocation of Trauma funds for trauma registries administered by DSHS	\$0.4 (\$0.4) DSHS		GR GR–D	Amend Statute Adopt Contingency Rider
Dedication	3. Amend statute to authorize an allocation of Trauma funds for certain crime victims assistance grants provided by the OAG	(\$25.1) OAG		GR–D	Amend Statute Adopt Contingency Rider
Appropriation	4. Appropriate all revenue collections in 2014–15 for uncompensated trauma care.	(\$109.5)		GR–D	Make Appropriation

FIGURE A4
9-1-1 EMERGENCY FEES – ACCOUNT NO. 5050
FUND BALANCE COUNTED TOWARD CERTIFICATION OF 2012–13 GENERAL APPROPRIATIONS ACT – \$164.5 MILLION

OPTION TYPE	OPTIONS BY FUND	SAVINGS/ (COST) 2014–15 (IN MILLIONS)	GAIN/(LOSS) 2014–15 (IN MILLIONS)	FUND TYPE	ACTION REQUIRED
Revenue	1. Amend statute for the 9-1-1 wireless fee to allow CSEC to adjust the fee to make revenue collections consistent with appropriation levels.		(TBD)	GR–D	Amend Statute
Revenue	2. Direct CSEC to adjust the wireline fee to make revenue collections consistent with appropriation levels.		(TBD)	GR–D	Adopt Rider
Appropriation	3. Appropriate funds for 9-1-1 equipment maintenance, replacement, and network upgrades.	(\$45.8) CSEC		GR–D	Make Appropriation
Appropriation	4. Appropriate funds to implement a 9-1-1 geospatial database and phase 1 of 3 of a statewide digital 9-1-1 network.	(\$12.9) CSEC		GR–D	Make Appropriation

FIGURE A5
PETROLEUM STORAGE TANK REMEDIATION (PSTR) – ACCOUNT NO. 655
FUND BALANCE COUNTED TOWARD CERTIFICATION OF 2012–13 GENERAL APPROPRIATIONS ACT – \$156.7 MILLION

OPTION TYPE	OPTIONS BY FUND	SAVINGS/ (COST) 2014–15 (IN MILLIONS)	GAIN/(LOSS) 2014–15 (IN MILLIONS)	FUND TYPE	ACTION REQUIRED
Dedication	1. Direct the CPA to make a one-time transfer of a portion of the balance from the PSTR Fund to the State Highway Fund. This transfer would result in a cost to the PSTR Fund and a gain to the State Highway Fund.	(TBD)	TBD TxDOT	GR–D Other	Legislative Directive

FIGURE A6
CLEAN AIR – ACCOUNT NO. 151
FUND BALANCE COUNTED TOWARD CERTIFICATION OF 2012–13 GENERAL APPROPRIATIONS ACT – \$144.5 MILLION

OPTION TYPE	OPTIONS BY FUND	SAVINGS/ (COST) 2014–15 (IN MILLIONS)	GAIN/(LOSS) 2014–15 (IN MILLIONS)	FUND TYPE	ACTION REQUIRED
Appropriation	1. Appropriate all fees collected for LIRAP to participating counties. If appropriations for LIRAP continue to lag behind actual receipts for the program, counties may opt out of collecting the fee. The legislature could also provide estimated appropriation authority for LIRAP collections to limit future growth in the Clean Air Account.	(\$77.3) TCEQ		GR–D	Make Appropriation

FIGURE A7
SOLID WASTE DISPOSAL – ACCOUNT NO. 5000
FUND BALANCE COUNTED TOWARD CERTIFICATION OF 2012–13 GENERAL APPROPRIATIONS ACT – \$119.9 MILLION

OPTION TYPE	OPTIONS BY FUND	SAVINGS/ (COST) 2014–15 (IN MILLIONS)	GAIN/(LOSS) 2014–15 (IN MILLIONS)	FUND TYPE	ACTION REQUIRED
Revenue	1. Amend statute to reduce the deposit of solid waste fees to the Solid Waste Disposal Account from one-half to one-quarter and redirect the remaining one-quarter of the fees to the General Revenue Fund.	(\$17.7)	\$17.7	GR–D GR	Amend Statute
Dedication	2. Direct the CPA to make a one-time transfer of a portion of the balance from the Account to the General Revenue Fund. This would result in a cost to the Solid Waste Disposal Account and a gain to the General Revenue Fund.	(\$119.9)	\$119.9	GR–D GR	Legislative Directive
Appropriation	3. Increase appropriations from the Account for pass-through grants to Councils of Governments for local and regional municipal solid waste planning and management.	(TBD) TCEQ		GR–D	Make Appropriation
Appropriation	4. Appropriate \$250,000 from the Account to TCEQ to fund a study of solid waste management and recycling activity.	(\$0.25) TCEQ		GR–D	Make Appropriation

FIGURE A8
TEXAS B-ON-TIME STUDENT LOAN – ACCOUNT 5103
FUND BALANCE COUNTED TOWARD CERTIFICATION OF 2012–13 GENERAL APPROPRIATIONS ACT – \$119.5 MILLION

OPTION TYPE	OPTIONS BY FUND	SAVINGS/ (COST) 2014–15 (IN MILLIONS)	GAIN/(LOSS) 2014–15 (IN MILLIONS)	FUND TYPE	ACTION REQUIRED
Dedication	1. Retain account dedication but modify statutory requirements of the program to ensure that funds appropriated for B-On-Time loans are used within the biennium. Both the Sunset Commission and THECB have made recommendations to modify the B-On-Time program structure.				Amend Statute

**FIGURE A9
 GAME, FISH AND WATER SAFETY – ACCOUNT NO. 9
 FUND BALANCE COUNTED TOWARD CERTIFICATION OF 2012–13 GENERAL APPROPRIATIONS ACT – \$106.6 MILLION**

OPTION TYPE	OPTIONS BY FUND	SAVINGS/ (COST) 2014–15 (IN MILLIONS)	GAIN/(LOSS) 2014–15 (IN MILLIONS)	FUND TYPE	ACTION REQUIRED
Revenue	1. Suspend collections of stamps or provide a reduced price for stamps in the 2014–15 biennium. Modifying fees for migratory and upland game birds would require statutory change. However, changes to the saltwater sport fishing stamps may be enacted by the Parks & Wildlife Commission.		(\$40.0)	GR–D	Amend Statute Legislative Directive
Revenue	2. Make stamp and license fees self-leveling. Fees would be set consistent with appropriation levels, including contributions for group insurance, retirement, and other non-discretionary spending demands (e.g., Schedule C pay raises).		(TBD)	GR–D	Amend Statute Legislative Directive
Appropriation	3. Make one-time appropriations of balances in restricted or dedicated receipts for habitat acquisition, capital budget repairs, or Schedule C pay raises.	(TBD) TPWD		GR–D	Make Appropriation

APPENDIX B

DETAILED SUMMARY OF ACCOUNT SPECIFIC OPTIONS

The following appendix provides a detailed summary of the General Revenue–Dedicated accounts that had balances greater than \$100 million counted toward certification during the 2012–13 biennium. Each account summary also includes a more detailed description of the account specific options developed under Recommendation 4 and as noted in Appendix A. The estimates of fiscal impact associated with each option described do not reflect adjustments made in introduced 2014–15 General Appropriations Bill.

SYSTEM BENEFIT FUND ACCOUNT NO. 5100

The System Benefit Fund (SBF) Account No. 5100 is a General Revenue–Dedicated Account created by Senate Bill 7 by the Seventy-sixth Legislature, Regular Session, 1999. The SBF Account was created as part of the deregulation of the electric utility market and consists of a mandatory surcharge on electric utility usage. The Public Utility Commission (PUC) has statutory authority to set the fee up to \$0.65 per megawatt hour consumed in deregulated areas of the state.

Statutes pertaining to the SBF Account are contained in the Texas Utilities Code, Section 39.903. The purpose of the SBF Account is to reduce the burden of electric utility costs on low-income populations in the state. The PUC has accomplished this mainly through the Low Income Discount Program (also known as Lite-up Texas). This program provides a discount on eligible utility bills ranging from 10 percent to 20 percent. In fiscal year 2012, the discount was 10 percent and was offered from May through September. The SBF Account has also been regularly used for customer education. Statute authorizes other uses of the SBF Account that have rarely or never been funded. One allowable use is for energy efficiency and weatherization assistance to supplement current programs at the Texas Department of Housing and Community Affairs (TDHCA). Another is for one-time bill pay assistance to seriously ill or disabled customers. This service is intended to avoid disconnection of utility services.

The SBF Account was originally structured as a trust fund outside the appropriations process. The SBF Account was later recreated as a dedicated account in the General Revenue Fund by the Seventy-eighth Legislature, Regular Session, 2003, and exempted from funds consolidation in that same

session. Deposits, appropriations and the balance used for certification are shown in **Figure B1**.

FIGURE B1
ESTIMATED REVENUES, APPROPRIATIONS, AND BALANCE
COUNTED TOWARD CERTIFICATION
SYSTEM BENEFIT FUND ACCOUNT NO. 5100,
2008–09 TO 2012–13 BIENNIA
(IN MILLIONS)

BIENNium	ESTIMATED REVENUES	ESTIMATED APPROPRIATIONS	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION
2008–09	\$329.4	\$176.8	\$561.3
2010–11	\$297.9	\$257.7	\$670.7
2012–13	\$309.7	\$169.0	\$851.0

SOURCE: Comptroller of Public Accounts.

Revenue from the non-bypassable fee has regularly exceeded legislative appropriations out of the SBF Account, resulting in the accumulation of a balance. The Comptroller of Public Accounts (CPA) estimated that the balance available for certification of the General Appropriations Bill (GAB) for the 2012–13 biennium was \$851.0 million. Continuing the funding policies previously enacted by the Eighty-second Legislature for this account would result in a balance available for certification of approximately \$1.1 billion for the 2014–15 biennium.

REVENUE ADJUSTMENT STRATEGIES

One option to reduce the growing balance in the SBF Account is to reduce revenue deposited to the account. Statute provides that the SBF is financed by a non-bypassable fee set by the PUC in an amount not to exceed \$0.65 per megawatt hour. However, the PUC has historically set the fee at the maximum statutory assessment rate based on guidance in the General Appropriations Act (GAA). To direct the PUC to adjust the fee, Rider 7 could be deleted from the 2014–15 GAB and Rider 8 could be amended to remove informational language regarding the maximum statutory assessment rate. The SBF Account appropriations would no longer be contingent upon the agency generating sufficient revenue to cover SBF Account appropriations. The PUC could then set the assessment rate at zero, generate no new revenue, and require that a portion of the fund balance be

used for any SBF Account appropriations. Implementing this option would result in a loss of revenue for the 2014–15 biennium. The agency estimates that existing SBF Account balances (excluding any future accrued interest) could sustain current funding levels for approximately eight to ten years, assuming the current number of Low-Income Discount participants and existing uses for the SBF Account.

Alternatively, Rider 8 in the introduced 2014–15 GAB could be amended to remove informational language regarding the maximum statutory assessment rate. PUC would still be required to generate revenue necessary to cover appropriations from the SBF Account, but the agency could set the rate at a level that would only generate the revenue needed to fund appropriations. Implementing this option would result in a loss of revenue for the biennium.

Suspending the assessment of the fee on beneficiaries of the Lite-up Texas program is another option to modify the revenue deposited to the SBF Account. This would remove what is, in effect, a reduction in the benefit provided by the program. This could be accomplished either by amending statute to provide an opt-out provision whereby eligible low-income Lite-up Texas participants could request to no longer pay the fee, or by amending statute to remove the SBF fee for customers eligible to receive or in the process of receiving the discount. This would result in a decrease of revenue deposited to the SBF Account. Removing this population from paying into the SBF Account would result in an estimated revenue loss of \$11 million in the 2014–15 biennium. Consideration should be taken in the proper implementation of this measure, as the coordination between state agencies and electric utilities in the state may be administratively difficult.

Any of these options would prevent the fund balance in the SBF Account from growing and would reduce the amount counted toward certification of the GAB.

STRATEGIES TO MODIFY ACCOUNT DEDICATION

Given the large balance in the SBF Account and revenue generating capability of the non-bypassable fee dedicated to it, the legislature may wish to use the SBF Account balance for purposes other than those currently established in statute. Explicitly modifying the statutory dedication for the SBF Account would allow the Legislature to appropriate the balance in the account to address other budgetary needs related to assisting low-income electric customers.

One option would be to amend statute to implement a credit enhancement program to assist in financing energy efficiency

projects. The report, “*Expand the Use of the System Benefit Fund to Support Energy-Related Projects*” in the Legislative Budget Board’s Government Effectiveness and Efficiency Report, submitted to the Eighty-third Texas Legislature, 2013, recommends amending statute to expand the allowable use of the SBF Account to include a credit enhancement program. The program would assist in financing energy efficiency projects. Developments that would have a direct impact on low-income populations would be prioritized. To implement this recommendation, the Legislature would also need to adopt a contingency rider in the 2014–15 GAB to appropriate \$10 million out of the balance of the SBF Account (1 percent of the balance) to the Texas Department of Housing and Community Affairs for program capitalization. Implementing this option would cost \$10 million for the 2014–15 biennium.

Another option to reduce reliance on the balance in the SBF Account for certification purposes would be to amend statute to make the SBF an Other Fund outside of the General Revenue Fund. This would mean that none of the balance would be available to be counted for certification of the GAB and would result in a cost equal to the balance (\$851.0 million, according to CPA’s September 2011 estimate of the balance available for certification in the 2012–13 biennium) and a gain of an equal amount to the General Revenue Fund. Any changes to the statutory dedication of the SBF and concomitant appropriations would decrease the balance in the SBF available for certification purposes and would result in a cost to the 2014–15 GAB.

APPROPRIATION ADJUSTMENT STRATEGIES

Another option to reduce the growing balance in the SBF Account would be to appropriate all future collections for current statutorily permitted uses. This includes the Lite-up Texas program, one-time bill pay assistance for the elderly and disabled, and weatherization services. Appropriating additional collections would result in a cost in the 2014–15 biennium.

Any increase in appropriations from the SBF Account over amounts appropriated in the 2012–13 GAA would reduce the amount available to certify the GAB in the 2014–15 biennium and would result in a cost equal to the amount appropriated.

TEXAS EMISSIONS REDUCTION PLAN ACCOUNT NO. 5071

The Texas Emissions Reduction Plan Account No. 5071 (TERP Account) is a General Revenue–Dedicated Account created by Senate Bill 5, Seventy-seventh Legislature, 2001. Senate Bill 5 also established the program the account was created to fund the Texas Emissions Reduction Plan (TERP). TERP is a grant program in areas of the state that are in non-attainment or near-non-attainment with federal Clean Air Act (CAA) standards. Grants are provided to eligible individuals, businesses, or local governments to reduce emissions from on-road and non-road diesel-powered construction and industrial equipment, vehicles, and stationary engines. The main goals of TERP, when established, were to:

- ensure that the air in Texas is safe to breathe and meets minimum federal standards established under the CAA;
- develop multi-pollutant approaches to solving the state’s environmental problems; and
- adequately fund research and development that would make the state a leader in new technologies to solve environmental problems while creating new business and industry in the state.

Revenues deposited to the TERP Account originally consisted of the following fees, taxes, and surcharges:

- \$225 title fee on out-of-state vehicles registering in Texas, the primary revenue source envisioned for TERP;
- 10 percent of the registration fee for truck trailers and commercial vehicles;
- a 1 percent surcharge on each sale, lease, or rental of new or used off-road equipment;
- 2.5 percent of the total charge for retail sale or lease of year 1996 and earlier on-road diesel motor vehicles over 14,000 lbs; and
- a \$10 fee per commercial motor vehicle inspection.

The \$225 title fee on out-of-state vehicles was subsequently ruled unconstitutional and was never collected. To replace the lost revenue, the Seventy-eighth Legislature Regular Session, 2003, enacted House Bill 1365 which (1) increased the vehicle certificate of title transfer fee by \$15 to \$20, depending on the county where the vehicle is registered (i.e., \$20 in counties located in non-attainment and near-non-

attainment areas and \$15 in all other counties); (2) increased the surcharge on off-road equipment from 1 percent to 2 percent; and (3) added a 1 percent surcharge on the sale, lease, or use of model year 1997 and later heavy-duty on-road vehicles. The total certificate of title fee for an applicant residing in a county located within a non-attainment area became \$33 and \$28 for applicants residing in all other counties.

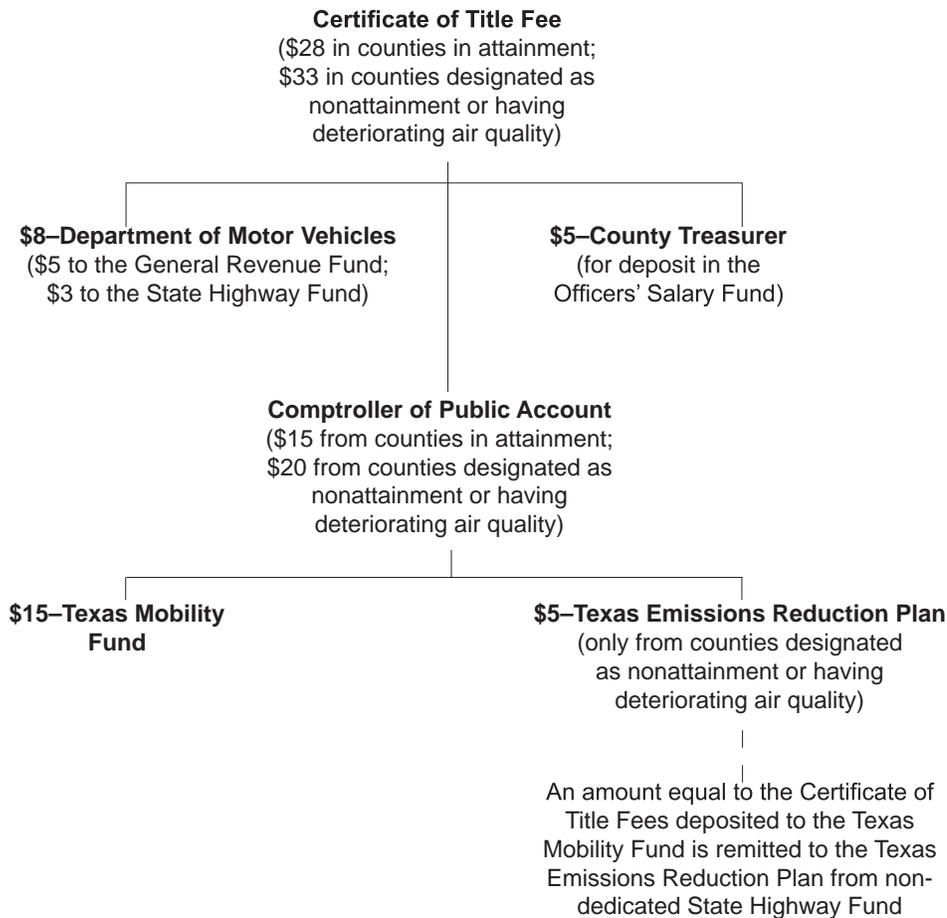
House Bill 1365 also contained a provision which, effective September 1, 2008, would have set the certificate of title fee at \$28 statewide and deposited fee revenue to the credit of the Texas Mobility Fund No. 365 instead of to the TERP Account. However, House Bill 2481, Seventy-ninth Legislature, Regular Session, 2005, continued the certificate of title fee at \$33 for applicants residing in counties located in non-attainment areas and provided that \$5 of the \$33 certificate of title fee collected in non-attainment areas be deposited to TERP Account. To replace the revenue loss to the TERP Account, the Legislature included a provision in House Bill 2481 requiring that non-dedicated State Highway Fund No. 6 receipts in an amount equal to the certificate of title fees deposited to Texas Mobility Fund No. 365 during the preceding month be remitted to TERP Account on a monthly basis. Based on current statute, the allocation of \$5 of the \$33 certificate of title fee in non-attainment areas to the TERP Account is scheduled to expire on September 1, 2015. However, the provision requiring repayment of the TERP Account by the State Highway Fund No. 6 does not expire until August 31, 2019. **Figure B2**, shows the allocation of the annual certificate of title fees for fiscal years 2009 to 2015.

As shown in **Figure B3**, the certificate of title fees—the \$5 portion of the fee that is deposited directly to TERP Account or the repayment of the title fees deposited to the Texas Mobility Fund by State Highway Fund No. 6—represents nearly 60 percent of all TERP receipts.

Statutes pertaining to the TERP Account are contained in the Texas Health and Safety Code, Chapter 386, and the Texas Transportation Code, Chapter 501. Statute provides for certain uses and maximum funding allocations for TERP programs, with all unallocated funds available for emission reduction incentive grants. **Figure B4** shows the current statutory funding allocations for TERP.

Since the inception of the TERP Account, the unexpended balance in the account has steadily increased. **Figure B5** shows that the revenue deposited into the TERP Account has

FIGURE B2
ALLOCATION OF ANNUAL CERTIFICATE OF TITLE FEES, FISCAL YEARS 2009 TO 2015



SOURCE: Legislative Budget Board

regularly exceeded appropriations resulting in a growing balance being counted toward certification of the GAB.

REVENUE ADJUSTMENT STRATEGIES

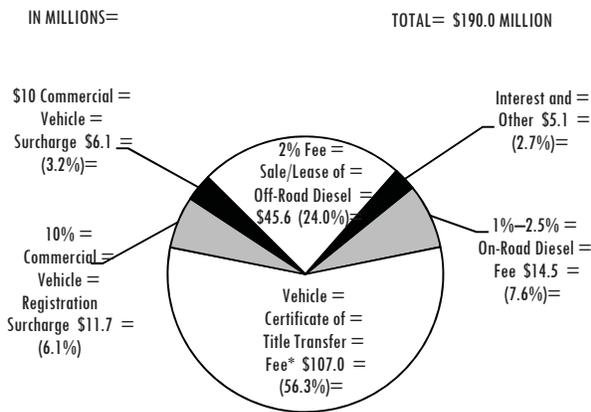
One option to reduce the growing balance in the TERP Account would be to reduce revenue deposited to the account. The TERP program was established to provide incentives to improve air quality so that areas in the state could achieve or maintain attainment status with the federal CAA standards. A review of appropriated amounts out of the TERP Account for all biennia since program inception indicates that the \$340.5 million appropriation for the 2008–09 biennium represents the maximum amount the Legislature has appropriated for the program, and as such, the only time appropriations have nearly equaled the biennial revenue estimate for the account—\$340.5 million in appropriations compared to \$375.3 million in estimated

receipts. The next highest amount of appropriations from the TERP Account was during the 2006–07 biennium, when the Seventy–ninth Legislature appropriated \$257 million in TERP Account funds. The appropriation amount for the 2006–07 biennium was approximately \$60 million to \$80 million less than the current level of biennial receipts into the account.

The certificate of title fees deposited to the Texas Mobility Fund that are repaid by State Highway Fund No. 6 average approximately \$77 million per year. **Figure B6** shows the actual transfers from fiscal year 2009 to fiscal year 2012.

Repealing the statutory requirement that the State Highway Fund No. 6 repay the TERP Account for certificate of title fees deposited into the Texas Mobility Fund would reduce the available revenue in the account, but leave a revenue stream sufficient for the Legislature to fund the TERP

**FIGURE B3
SOURCES OF REVENUE DEPOSITED TO TERP ACCOUNT,
FISCAL YEAR 2012**



*Approximately \$86.3 million of these receipts comprise the repayment from Fund 6 for certificates of title deposited to the Texas Mobility Fund (TMF). Pursuant to the Texas Transportation Code, Section. 501.138, TMF receives \$15 out of the \$33 fee in non-attainment counties and \$10 out of the \$28 fee in all other counties.

SOURCES: Legislative Budget Board; Comptroller of Public Accounts.

programs and grants at levels equal to the 2012–13 biennial funding level of \$132.4 million. Another alternative would be to reduce, rather than eliminate the repayment by the State Highway Fund No. 6. For example, the repayment could be limited to one year, rather than two years, of certificate of title fee collections. This option would provide biennial revenues sufficient to fund TERP at or near the 2006–07 biennial appropriation level. State Highway Fund No. 6 receipts released from this requirement could fund highway maintenance and repairs, and other transportation spending demands. Eliminating this transfer would result in a loss of \$80 million to \$82 million per year or \$160 million to \$164 million each biennium to the TERP Account and a savings to the State Highway Fund No. 6 in an equal amount.

STRATEGIES TO MODIFY ACCOUNT DEDICATION

TERP Account is dedicated to provide funding to help the state achieve or maintain attainment status with federal Clean Air Act (CAA) standards. Given the need to comply with these standards and ensure the air quality in the state, TERP Account should retain its current statutory dedication.

However, given that the current balance in the fund exceeds historical appropriations, the Legislature could consider directing a one-time transfer from the TERP Account to the General Revenue Fund of the State Highway Fund No. 6.

**FIGURE B4
STATUTORY FUNDING ALLOCATIONS FOR THE TEXAS
EMISSIONS REDUCTION PLAN, 2012–13 BIENNIUM**

PROGRAM COMPONENT	STATUTORY FUNDING ALLOCATION (ANNUAL)
TCEQ administrative costs	Up to \$3.4 million
Regional Air Monitoring Program	Up to \$7 million in 2012 and 2013 & up to \$3 million in future years
Emissions Reduction Incentive grants	Remaining funds
Clean Fleet Program	5 percent
Clean School Bus Program	Up to 4 percent
On-Road Diesel Purchase or Lease Incentives	Up to 10 percent
New Technology Incentive Grants, including electricity storage projects related to renewable energy	Specified amount
Air Quality Research	Specified amount
Health effects study	Up to \$200,000
Supplement funding for Air Quality planning – transfer to Clean Air Account No. 151	Up to \$500,000
Energy Systems Lab (ESL) – develop and compute creditable emissions reductions obtained through wind and other renewable energy resources for the SIP	Up to \$216,000
ESL administrative costs	Up to 1.5 percent

SOURCE: Legislative Budget Board.

**FIGURE B5
ESTIMATED REVENUES, APPROPRIATIONS, AND BALANCE
COUNTED TOWARD CERTIFICATION
TEXAS EMISSIONS REDUCTION PLAN ACCOUNT NO. 5071
(IN MILLIONS)**

BIENNIUM	ESTIMATED REVENUES	ESTIMATED APPROPRIATIONS	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION
2008–09	\$375.3	\$340.5	\$522.9
2010–11	\$345.2	\$224.7	\$515.3
2012–13	\$322.5	\$132.4	\$653.9

SOURCE: Comptroller of Public Accounts.

Another option for modifying the dedication of the TERP Account is to amend statute to explicitly authorize the use of TERP Account funds to replace outdated state vehicles. The TERP program includes statutory authority for two programs that provide incentives to purchase or lease newer more

FIGURE B6
TEXAS MOBILITY FUND - CERTIFICATE OF TITLE FEES
(IN MILLIONS)

FISCAL YEAR	TOTAL
2009	\$68.8
2010	\$74.2
2011	\$79.0
2012	\$86.3

SOURCES: Legislative Budget Board; Comptroller of Public Accounts.

fuel-efficient vehicles operated in the 42 counties designated as non-attainment or having deteriorating air quality based on the federal CAA standards—the Light-Duty Vehicle Purchase Program and the Texas Clean Fleet Program. The Light-Duty Vehicle Purchase Program, which provides financial incentives to individuals based on the environmental impact of the new vehicle as measured by the vehicle’s bin rating¹, was never fully implemented. The Clean Fleet Program was established by Senate Bill 1759, Eighty-first Legislature, 2009, and provides incentives for the owners of large vehicle fleets to replace diesel vehicles with hybrids or alternative fuel vehicles. Current law provides for a program allocation equal to 5 percent of TERP Account receipts or appropriations. The 2012–13 biennial funding for this program was \$5.6 million.

There is some precedent for using TERP Account funds on government vehicles purchases. For example, the General Land Office operates a program to encourage local governments, in non-attainment counties, to increase their use of heavy-duty natural gas vehicles (NGV Initiative Grant Program), which is funded by a TERP emissions reduction incentive grant. However, to date TERP Account funds have not been used to purchase or replace light duty or heavy duty diesel engine powered vehicles operated and maintained by state agencies. As a practical matter, the geographic limitation

¹ Vehicle “bins” are a set of emissions standards for light-duty vehicles applicable to exhaust pollutants. A series of vehicle bins were established by the U.S. EPA for the Tier 2 emission standards that went into effect for light-duty vehicles beginning in 2004. Instead of basing the emission standards on the vehicle weight, as was the case under the previous Tier 1 standards, the Tier 2 standards were divided into eleven bins, with Bin 1 being the cleanest (zero-emission vehicle) and 11 the least clean. The top bins (9, 10, and 11) were temporary and fully phased out by 2008. Manufacturers can make vehicles that fit into any of the available bins, but must meet a sales-weighted average of at least Bin 5—0.07 grams of nitrogen oxides (NOx) per mile—for their entire U.S. sales per model year.

on the use of TERP Account funds (in non-attainment or near- non-attainment areas only) limits the use of these funds to replace state agency fleets. In addition, although statute does not specifically prohibit state agency participation in the Clean Fleet program, neither does statute expressly allow it.

LBB staff analysis of the state fleet indicates that approximately 3,438 vehicles currently have mileage of at least 150,000 miles; an additional 1,498 vehicles are projected to reach the 150,000 mileage mark by August 31, 2013 and an additional 2,616 by August 31, 2015. The cost of replacing all vehicles with 150,000 miles or more of use by August 31, 2015 is an estimated \$303.2 million. Of this amount, \$170.1 million in estimated fleet replacement costs is eligible for funding by the State Highway Fund No. 6 and the remaining \$133.1 million in estimated replacement costs is for the fleets at state agencies funded by General Revenue Funds and/or General Revenue–Dedicated Accounts. If estimated fleet replacements for agencies that rely heavily on General Revenue–Dedicated Accounts for funding are excluded, the estimated replacement cost is approximately \$101.1 million.

Amending statute to authorize funds in the TERP Account to be appropriated for state agency purchases or leases of vehicles of model year 2012 or later would allow the Legislature to replace appropriations of General Revenue Funds with General Revenue–Dedicated Funds from the TERP Account. The introduced 2014–15 GAB includes appropriations of \$12 million in General Revenue Funds for agency vehicle replacements. Amending statute and including a contingency rider in the General Provisions (Article IX) of the GAB would result in a savings of \$12 million in General Revenue Funds and a cost to the TERP Account in a like amount. The eligibility for purchase could be based on criteria similar to the Light-Duty Vehicle Purchase program.

APPROPRIATION ADJUSTMENT STRATEGIES

Another approach to reduce reliance on the balance in TERP Account to certify the GAB would be to increase appropriations from the account in the 2014–15 biennium. TCEQ reports that it regularly receives more TERP grant applications than it has appropriations to fund. For example, in fiscal year 2011, 221 applications totaling \$13.7 million were not funded. Increasing appropriations for TERP grants would help reduce the balance in the TERP Account and would result in a cost equal to the amount appropriated.

DESIGNATED TRAUMA FACILITY AND EMS ACCOUNT NO. 5111

The Designated Trauma Facility and Emergency Medical Services Account (Designated Trauma Account) is a General Revenue–Dedicated account created by House Bill 3588, Seventy–Eighth Legislature, Regular Session, 2003. The Designated Trauma Account was established to provide funding for designated trauma facilities, county and regional emergency medical services, and the state’s trauma-care system. Statutes pertaining to the Designated Trauma Account are in the Texas Health and Safety Code, Chapter 780.

Monies in the Designated Trauma Account may be appropriated only to the Department of State Health Services (DSHS). Statute sets forth the allocation of appropriations from the Designated Trauma Account as follows:

- \$500,000 for an extraordinary emergency reserve;
- 96 percent of the remainder is allocated to fund a portion of the uncompensated trauma care provided by designated trauma facilities and those hospitals actively pursuing trauma designation;
- 2 percent of the remainder is allocated to emergency medical service (EMS) providers;
- 1 percent of the remainder is allocated to regional advisory councils in the statewide trauma system; and
- up to 1 percent of the remainder is allocated for administrative costs at DSHS.

Designated Trauma Account funds allocated to trauma facilities have historically been disbursed using the following methodology:

- 15 percent of the total amount of funds available is divided equally amongst all eligible applicants; and
- The remaining 85 percent is distributed to eligible applicants based on the percentage of uncompensated trauma care a hospital provided in relation to the total uncompensated trauma care provided by all the eligible hospitals that applied.

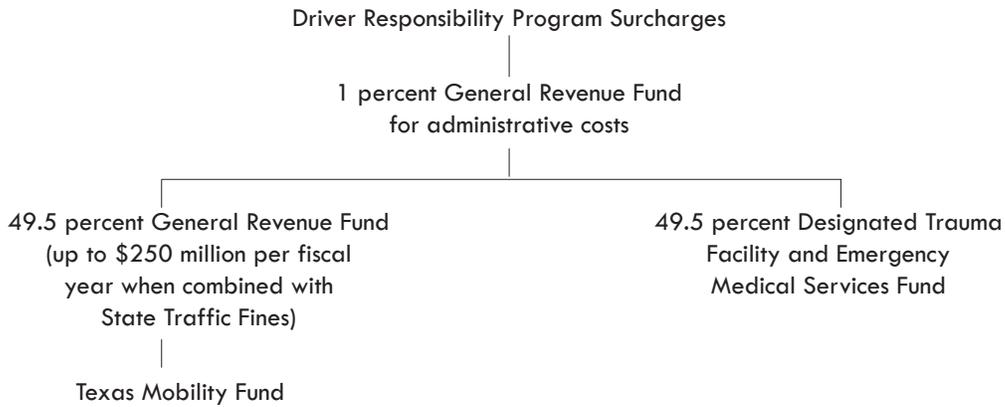
The Texas Health and Safety Code, Chapter 780, was amended in 2011 to authorize DSHS to transfer funds from the Designated Trauma Account to the Health and Human Services Commission (HHSC) to maximize the receipt of federal Medicaid funds. To implement this provision, HHSC amended its Medicaid hospital reimbursement rules to create a “trauma add-on” for qualified designated trauma facilities.

Funds deposited to the Designated Trauma Account come from two revenue sources, the Driver Responsibility Program (DRP), and the \$30 state traffic fine, relating to traffic offense convictions. DRP is governed by the Texas Transportation Code, Chapter 708, which established a system to assess surcharges based on certain traffic offenses that occurred on or after September 1, 2003. A surcharge is an administrative fee charged to a driver based on the convictions reported to the driving record. DRP surcharges are assessed in two ways: (1) a point system in which points are assessed and accrue based on moving traffic violation convictions; and (2) conviction based surcharges, which are assessed to drivers who receive a conviction for certain offenses, and for which the surcharge is applied for a period of three years from the date of conviction. The CPA is required to deposit 49.5 percent of the monies received under DRP to the Designated Trauma Account. The remainder is deposited to the General Revenue Fund.

Legislation enacted by the Seventy–eighth Legislature, Regular Session, 2003, requires a person found guilty of committing a traffic violation to pay a \$30 state traffic fine in addition to any other sentence imposed for committing the violation. These fines were originally deposited to the Texas Mobility Fund, but the allocation was altered during the Seventy–eighth Legislature, Third Called Session, 2004. The intent of the legislation was to encourage responsible driving as well as help fund trauma care in Texas. The legislation allows the municipality or county that collects the state traffic fine to retain 5 percent of the fine and any interest on the fine. Each quarter, revenue generated by the state traffic fine is remitted to the CPA. The CPA deposits 67 percent of the revenue received to the General Revenue Fund, and the remaining 33 percent is deposited to the Designated Trauma Account. **Figure B7** shows the allocation of revenue generated by the DRP and **Figure B8** shows the allocation of revenue from the state traffic fines.

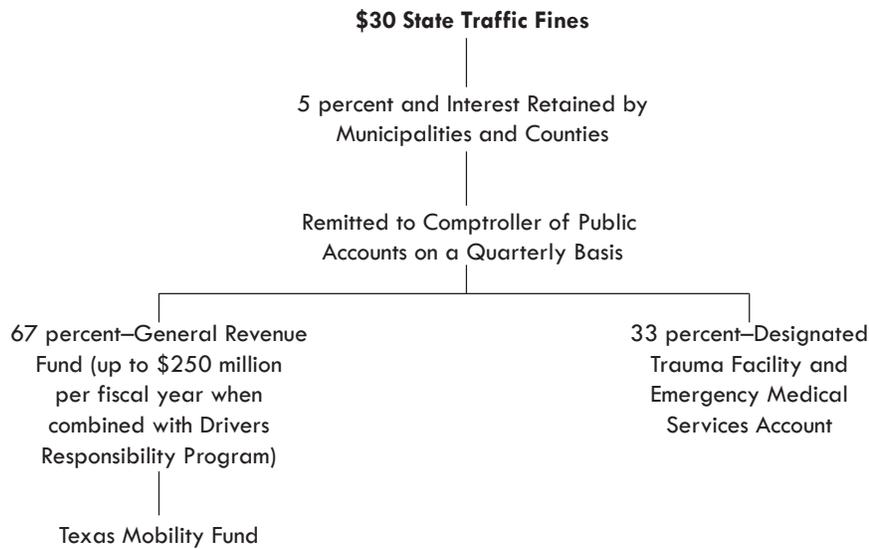
In fiscal year 2012, \$85.0 million in DRP revenue was deposited to the Designated Trauma Account, approximately 73 percent of all deposits to the account. The account deposits include \$28.8 million in \$30 state traffic fine revenue. **Figure B9** shows the revenue deposited to the Designated Trauma Account has exceeded appropriations in the past three biennia and has resulted in growth in the balance counted toward certification, from \$199.1 million in the 2008–09 biennium to \$388.0 million in the 2012–13 biennium.

FIGURE B7
ALLOCATION OF REVENUE GENERATED BY THE DRIVER RESPONSIBILITY PROGRAM, FISCAL YEAR 2012



SOURCE: Legislative Budget Board.

FIGURE B8
ALLOCATION OF REVENUE FROM THE STATE TRAFFIC FINES, FISCAL YEAR 2012



SOURCE: Legislative Budget Board.

FIGURE B9
ESTIMATED REVENUES, APPROPRIATIONS, AND BALANCE COUNTED TOWARD CERTIFICATION DESIGNATED TRAUMA FACILITY AND EMS ACCOUNT NO. 5111, 2008–09 TO 2012–13 BIENNIA (IN MILLIONS)

BIENNIUM	ESTIMATED REVENUES	ESTIMATED APPROPRIATIONS	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION
2008–09	\$197.3	\$103.6	\$199.1
2010–11	\$249.5	\$151.1	\$331.3
2012–13	\$227.5	\$115.1	\$388.0

SOURCE: Comptroller of Public Accounts.

REVENUE ADJUSTMENT STRATEGIES

Because the annual amount of uncompensated trauma care costs reported by eligible trauma facilities exceeds collections, and because the sources of revenue serve policy objective's in and of themselves, no adjustments to the sources of revenue deposited to the Designated Trauma Account are needed.

STRATEGIES TO MODIFY ACCOUNT DEDICATION

One strategy to reduce the reliance on the balance in the Designated Trauma Account that the Legislature has already implemented is using the funds for trauma and nurse fellowships. The Emergency and Trauma Care Education Partnership Program (ETEP) was established by passage of Senate Bill 7, Eighty-second Legislature, First Called Session, 2011. The Legislature appropriated \$4.5 million in Designated Trauma Account funds to DSHS in the 2012–13 biennium for this purpose. ETEP, which is administered by the Texas Higher Education Coordinating Board (THECB), provides funding support for partnerships of emergency medicine and trauma care residency programs and fellowships and hospitals to increase training opportunities in these medical specialty areas. ETEP provides similar support for partnerships of graduate nursing programs and hospitals to increase the education and training experiences in emergency and trauma care for registered nurses pursuing graduate training. Because THECB administers ETEP, statute could be amended to clarify that Designated Trauma Account Funds may be appropriated directly to THECB for this purpose.

The Texas EMS/Trauma Registry is a statutorily required program DSHS administers. The program is responsible for collecting, analyzing, and disseminating information on EMS incidents, trauma, and the occurrence of reportable injuries in Texas. These data are also to be used in allocating funds to trauma care systems and as a tool for system and trauma care improvement in Texas. The Texas EMS/Trauma Registry is currently funded with General Revenue Funds. Another option to reduce reliance on the Designated Trauma Account balance to certify the GAB is to amend statute to authorize the use of Designated Trauma Account funds for the Texas EMS/Trauma Registry. A contingency rider could be added to the GAB to appropriate \$378,696 in Designated Trauma Account funds for the 2014–15 biennium, in lieu of General Revenue Funds, contingent on the passage of legislation. Using this strategy would result in a cost to the Designated Trauma Account and an equal amount of savings to the General Revenue Fund.

Another option would be to amend statute to authorize an allocation of Designated Trauma Account funds for certain crime victim assistance grants provided by the Office of the Attorney General (OAG). Several victim service grants provide immediate assistance for sexual assault cases that may include EMS services and emergency hospital admittance. Three grants in particular totaled \$29.2 million in General Revenue–Dedicated grant funding in the 2012–13 biennium, the largest of these for sexually abused children. OAG estimates that court fee revenue deposited into the General Revenue–Dedicated Account Compensation to Victims of Crime (CVC) No. 469, which has historically been used to support victim services grants, is decreasing by approximately 3 percent per fiscal year, primarily due to a decline in court fee collections. This is in addition to a significant decrease in balances for the CVC Account due to the appropriation of all available balances in the 2012–13 biennium. Furthermore, OAG has indicated that due to the reduced balances in the CVC Account, a cash flow issue will result in the first quarter of each fiscal year starting in fiscal year 2014 because deposits into the CVC Account lag approximately 3 months behind needed expenditures from the account for claim payments and victims service grant reimbursements. Statute could be amended to authorize the use of Designated Trauma Account funds for a portion of certain victim service grants, to supplement CVC Account funds or in place of General Revenue Funds in an amount to be determined by the Legislature. A contingency rider could be added to the 2014–15 GAB to appropriate Designated Trauma Account funds for this purpose and would result in a cost to the Designated Trauma Account in the amount appropriated.

APPROPRIATION ADJUSTMENT STRATEGIES

The amount of annual uncompensated trauma care costs reported by eligible trauma facilities was \$234.1 million, \$210.7 million, \$225.6 million, and \$220.3 million in fiscal years 2012, 2011, 2010, and 2009, respectively (amounts reported in each fiscal year are based on data from the calendar year two years prior to reporting). This reported need has historically exceeded appropriations from the Designated Trauma Account. Another option to reduce reliance on this account would be to appropriate all anticipated revenue deposited to the Designated Trauma Account in the 2014–15 biennium for existing dedicated purposes. Estimated revenue above the 2014–15 biennial base appropriations amount is approximately \$109.5 million.

9-1-1 SERVICES FEE ACCOUNT NO. NO. 5050

The 9-1-1 Services Fee Account No. 5050 (9-1-1 Services Fee Account) is a General Revenue-Dedicated Account created by House Bill 1983 by the Seventy-Sixth Legislature, 1999. The 9-1-1 Services Fee Account was established to account for funds from 9-1-1 service fees collected by the state. In Texas, 9-1-1 services are provided by the following local entities:

- Regional Planning Commissions (RPCs)—RPCs, also known as Councils of Government, are any combination of counties and/or municipalities that have voluntarily joined together to provide 9-1-1 services. In Texas, 24 RPCs provide 9-1-1 services to 224 of the state’s 254 counties. RPCs serve mostly rural areas. The Commission on State Emergency Communications (CSEC) has direct oversight of RPCs’ 9-1-1 services, and RPCs receive funding from the 9-1-1 Services Fee Account No. 5050.
- Emergency Communications Districts (ECDs)—24 ECDs provide 9-1-1 services in primarily metropolitan areas. Independent governing boards oversee the 9-1-1 services provided by these districts, which are funded separate from RPC governing structures and CSEC oversight.
- Municipal Emergency Communications Districts (MECDs)—27 cities provide their own 9-1-1 service independent of the state’s 9-1-1 system. These MECDs are located primarily in the Dallas metropolitan area and are overseen by city councils.

Statutes pertaining to the 9-1-1 Services Fee Account are contained in Chapter 771 of the Texas Health and Safety Code. Statute limits the use of funds in the 9-1-1 Services Fee Account for planning, development, provision, and enhancement of 9-1-1 service or contracts with RPCs for 9-1-1 service. Local governments that operate the public safety answering points fund the operations and maintenance of dispatch centers and call taker salaries.

Funds deposited in the 9-1-1 Services Fee Account come from the following:

- Standard telephone service fee (wire line fees)—maximum of \$0.50 per month on each local exchange access line
- Wireless connection fees—\$0.50 per month on each wireless communications connection

- Prepaid wireless fees—2 percent of the purchase price of prepaid wireless telecommunications service

Wire line emergency service fees are collected by local services providers and remitted to the Comptroller of Public Accounts (CPA) for services provided in areas served by RPCs or directly to the ECDs for services provided in their service areas. MECDs set their own wire line emergency service fees, which are remitted directly to them by the service provider.

The wireless communication fee is initially remitted to and held in trust by the CPA in Fund 0875. Not later than 15 days after the wireless fees are collected, CSEC distributes funds to each ECD/MECD that does not participate in the state 9-1-1 system in proportion to the population of their service area to the population of the state. The remaining balance in Fund 0875 is then transferred monthly to the 9-1-1 Services Fee Account.

Prepaid wireless fees are collected by the seller of the service and remitted to the CPA. These funds are distributed in the same manner as the wireless communication fee.

Figure B10 shows that revenue deposited to the 9-1-1 Services Fee Account has regularly exceeded appropriations, resulting in a growing ending balance in the account. The balance in the 9-1-1 Services Fee Account used for certification has grown from \$32.2 million in the 2002–03 biennium to \$164.5 million in the 2012–13 biennium.

FIGURE B10
ESTIMATED REVENUES, APPROPRIATIONS, AND BALANCE
COUNTED TOWARD CERTIFICATION
9-1-1 SERVICE FEES ACCOUNT NO. 5050, 2008-09 TO
2012-13 BIENNIA
(IN MILLIONS)

BIENNium	ESTIMATED REVENUES	ESTIMATED APPROPRIATIONS	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION
2008-09	\$109.2	\$105.7	\$105.3
2010-11	\$127.6	\$105.8	\$151.6
2012-13	\$113.0	\$76.0	\$164.5

SOURCE: Comptroller of Public Accounts.

In addition to funds in the 9-1-1 Services Fee Account, revenue from the 9-1-1 equalization surcharge, which is deposited to the Commission on State Emergency Communications Account No. 5007, can be partially used to fund 9-1-1 services in Texas. Not more than 40 percent of

revenue from this fee can be allocated to RPCs and ECDs to implement regional plans for 9-1-1 services, and not more than 60 percent may be used for poison control center operations. Account No. 5007 had an expected ending balance of \$25.4 million, which was counted toward certification in the 2012–13 biennium.

REVENUE ADJUSTMENT STRATEGIES

Over time, projected future revenues deposited into the 9-1-1 Services Fee Account are expected to be sufficient to fund the cost of maintaining current 9-1-1 services and developing Next Generation 9-1-1 (NG 9-1-1) services. This assumes the multi-year NG 9-1-1 implementation schedule proposed by CSEC in its Strategic Plan for Statewide 9-1-1 Service.

Because both the 9-1-1 Services Fee Account and the Commission on State Emergency Communications Account 5007 have existing fund balances, the current wireless fees deposited into 9-1-1 Services Fee Account could be set to make revenue collections consistent with appropriation levels. The amount of the wireless service fee is set in statute, and implementing this option would require a statutory change to Chapter 771 of the Health and Safety Code to suspend the assessment and collection of the fee.

Alternatively, CSEC could be directed by rider in the 2014–15 GAB to only assess the wire line fee in an amount necessary to cover the amounts appropriated by the Legislature from the account for 9-1-1 administration and grants to Public Safety Answering Points (PSAPs). Statute currently allows CSEC to set the amount of the wire line emergency service fee in an amount not to exceed 50 cents a month for each line.

STRATEGIES TO MODIFY ACCOUNT DEDICATION

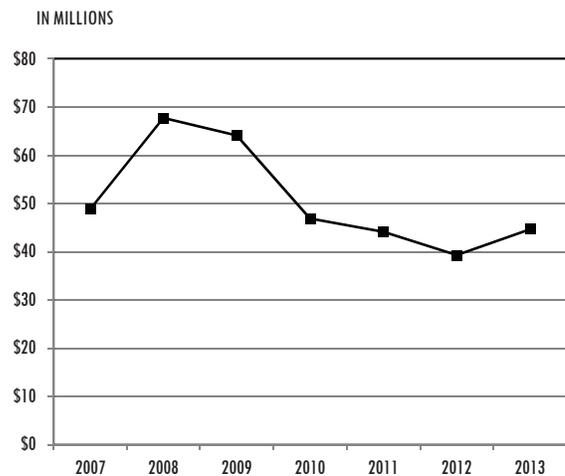
The 9-1-1 Services Fee Account No. 5050 is dedicated to provide funding for the implementation of 9-1-1 services in the state. Given the importance of 9-1-1 to the safety of citizens and the on-going needs to maintain the current 9-1-1 system and to implement NG 9-1-1, the 9-1-1 Services Fee Account should retain its current statutory dedication.

APPROPRIATION ADJUSTMENT STRATEGIES

Another approach to reduce reliance on the balance in the 9-1-1 Services Fee Account to certify the GAB would be to increase appropriations from the account for the 2014–15 biennium. CSEC reports the need for funds for 9-1-1 equipment replacement and implementation of NG 9-1-1.

Of the \$375 million appropriated to CSEC from the 9-1-1 Services Fee Account since fiscal year 2007, almost 95 percent was for 9-1-1 network operations and equipment replacement. **Figure B11** shows the 9-1-1 Services Fee Account appropriations for 9-1-1 network and equipment by fiscal year. In addition to these appropriations, approximately \$7.1 million was appropriated for NG 9-1-1 in fiscal years 2010 and 2011 as a match for federal funds for NG 9-1-1, and \$11.9 million was appropriated for CSEC program administration and indirect administration from the 9-1-1 Services Fee Account.

**FIGURE B11
911 OPERATIONS & EQUIPMENT REPLACEMENT FROM
ACCOUNT 5050, FISCAL YEARS 2007 TO 2013**



SOURCE: Legislative Budget Board.

Appropriations from Account No. 5050 in the 2012–13 biennium were 7.7 percent less than 2010–11 biennial appropriations for 9-1-1 system operations and equipment replacement. CSEC reports that the lack of funding of current 9-1-1 systems will result in equipment and network failures. CSEC included an exceptional item request in its 2014–15 LAR for additional funding to address these concerns, including:

- \$34.9 million for equipment replacement grants for PSAPs grants
- \$5.3 million for grants to RPCs to allow them to comply with existing standards for 9-1-1 set by CSEC
- \$5.5 million for grants to RPCs enhancements

CSEC also reports that Texas’ current 9-1-1 systems are based on wire line/analog technologies that will soon be functionally obsolete. For example, text messaging cannot be used to communicate with Texas’ 9-1-1 systems. Eighty percent of all calls received by RPCs in fiscal year 2011 were from wireless phones. Recent action by the Federal Trade Commission requires that 9-1-1 systems be able to send and receive text-to-9-1-1. CSEC included an exceptional item request to move forward with implementation of NG 9-1-1, including:

- \$5.8 million for grants for a geospatial database
- \$7.1 million for non-recurring costs to implement a state-level ESInet for one-third of PSAPs

In 2009, CSEC received a federal grant to begin implementation of NG 9-1-1. This grant funded the first phase of NG 9-1-1 implementation. CSEC identified six additional phases to fully implement NG 9-1-1 with total non-recurring cost of \$33.4 million and a total annual recurring cost of \$29.1 million. Assuming on-going funding, the agency estimates full implementation of NG 9-1-1 to be complete in five years from the beginning of the additional six phases. **Figure B12** shows the estimated costs for each phase with respective one-time and annual recurring costs.

**FIGURE B12
NG 9-1-1 ONE-TIME AND RECURRING COSTS, FISCAL
YEAR 2012**

PHASE OF NG 9-1-1 IMPLEMENTATION	ONE-TIME COST (IN MILLIONS)	ANNUAL RECURRING COST (IN MILLIONS)
Geospatial Database	\$1.2	\$2.4
NG 9-1-1 Database Management System	2.0	3.1
Governance and Policy Development	0.2	0.2
Training	2.1	1.1
State-level Digital 9-1-1 Network	24.9	16.2
Call Handling Service	3.1	6.2
Total	\$33.4	\$29.1

SOURCE: Commission on State Emergency Communications.

including phones, computers, radios, and tablets. Once NG 9-1-1 is fully implemented, the state can avoid the cost to purchase, maintain, and replace equipment as the agency plans to lease the equipment needed for NG 9-1-1.

Because implementation of NG 9-1-1 is a multi-year effort, an appropriation for partial implementation of NG 9-1-1 would allow the state to begin to adapt to modern technologies and be able to receive, store, and relay relevant emergency information between a multitude of devices,

PETROLEUM STORAGE TANK REMEDIATION ACCOUNT NO. 655

The Petroleum Storage Tank Remediation Account No. 655 (PSTR Account) is a General Revenue–Dedicated Account established by House Bill 1588, Seventy-first Legislature, 1989. The PSTR Account was established to receive fees and funds recovered for corrective and enforcement actions concerning underground and aboveground petroleum storage tanks (PST), including the cleanup of leaks from storage tanks. As of August 31, 2011, there were approximately 170,000 underground storage tanks and 33,000 aboveground storage tanks registered at more than 72,000 facilities in Texas.

Statutes pertaining to the PSTR Account are contained in Texas Water Code, Chapter 26. The primary revenue source for the PSTR Account is the petroleum products delivery fee, which is assessed on the delivery of a petroleum product removed from a bulk storage facility for distribution or sale within the state. Pursuant to House Bill 2694, Eighty-second Legislature, 2011, the petroleum product delivery fee, which was set to expire on August 31, 2011, was extended indefinitely. Maximum fee rates based on the capacity of the delivery tank are laid out in House Bill 2694; however, the fee(s) may only be assessed in an amount necessary to cover the amounts appropriated by the Legislature from the account for PST administration and cleanup. The fee is based on the capacity of the tank or vessel into which delivery is made and rates range from \$3.75 to \$15 per delivery; however, based on the amounts appropriated for the program in the 2012–13 GAA, fees for the current biennium range from \$2.75 to \$11 per delivery. **Figure B13** shows the maximum fees allowed by statute.

In addition, the account receives the interest and penalties assessed for late payments of delivery fees and any funds received from cost recovery for corrective action and

**FIGURE B13
PETROLEUM PRODUCT BULK DELIVERY FEE SCHEDULE –
MAXIMUM ALLOWABLE RATES**

FEE	TANK CAPACITY
\$3.75	less than 2,500 gallons
\$7.50	2,500 gallons, but less than 5,000 gallons
\$11.75	5,000 gallons, but less than 8,000 gallons
\$15.00	8,000 gallons, but less than 10,000 gallons
\$7.50	For each 5,000 gallons delivered into tank with 10,000 gallons or more

SOURCE: Legislative Budget Board.

enforcement actions concerning petroleum storage tanks. CPA collects the fee and deducts 2 percent before transferring the receipts into the PSTR Account.

Allowable uses of the account include expenditures associated with investigation, cleanup, or corrective action measures performed in response to a release or a threatened release from a petroleum storage tank. Also, the Texas Commission on Environmental Quality (TCEQ) may use funds in the account to administer the account and the groundwater protection cleanup program. An amount not to exceed \$1 million may be used to fund the cleanup for each occurrence of a leaking storage tank.

Prior to September 1, 2012, when the reimbursement program expired, certain tank owners and operators were reimbursed for the cleanup of leaking storage tanks out of fees assessed on the bulk delivery of gasoline to retailers. To be eligible for the reimbursement program, which began in 1989, tank owners and operators had to meet specific criteria and deadlines, including the following: all corrective action work eligible for reimbursement must have been completed by August 31, 2011; and, claims for reimbursement filed by March 1, 2012. Over the life of the program, reimbursements totaling more than \$1.16 billion for the investigation and cleanup of leaking petroleum storage tanks were issued.

The PSTR account also funds the State Lead program. In this program, the state assumes responsibility for the cleanup of PSTs when a responsible owner/operator cannot be located or identified. As shown in **Figure B14**, revenue into the PSTR account exceeded appropriations out of the account in the 2012–13 biennium, however, the balance available for

**FIGURE B14
ESTIMATED REVENUES, APPROPRIATIONS, AND BALANCE
COUNTED TOWARD CERTIFICATION
PETROLEUM STORAGE TANK REMEDIATION ACCOUNT
NO. 655, 2008–09 TO 2012–13 BIENNIA
(IN MILLIONS)**

BIENNIAL	ESTIMATED REVENUES	ESTIMATED APPROPRIATIONS	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION
2008–09	(\$8.7)	\$77.4	\$91.3
2010–11	\$61.4	\$53.4	\$186.6
2012–13	\$56.7	\$44.5	\$156.7

NOTE: 2008–09 biennial estimated revenue does not include \$60.4 million gain associated with the continuation of the fee deposited to the account.

SOURCE: Comptroller of Public Accounts.

certification continues to decline—down from \$186.6 million counted toward certification in the 2010–11 biennium to \$156.6 million counted toward certification in the 2012–13 biennium. Due to provisions contained in House Bill 2694 limiting fee assessments to the amounts appropriated by the Legislature, in the future, the balance in the account is not expected to grow.

REVENUE ADJUSTMENT STRATEGIES

No changes to the petroleum product fee schedule or collections are required due to the self-leveling limitation (fees being set to equal appropriated amounts) now provided by statute.

STRATEGIES TO MODIFY ACCOUNT DEDICATION

Given the on-going need for funds to pay for the cleanup of PSTs when a responsible owner/operator cannot be located or identified and the self-leveling structure of the fund, no changes to the PSTR Account dedication are suggested. However, because the fund has a significant current balance, the Legislature could direct a one-time transfer of all or some of the balance in the PSTR Account to the State Highway Fund No. 6 and the Available School Fund.

The fee is collected on petroleum products and could be considered a motor fuels tax. If used for General Revenue purposes, it could be construed to violate the constitutional provision dedicating 75 percent of motor fuels (i.e., gasoline, liquefied gas, and diesel fuel) tax receipts for highway construction and maintenance, the primary recipient being State Highway Fund No. 6, and 25 percent of receipts to the Available School Fund. Accordingly, the account balance may only be eligible for transfer to these two funds. Transferring the balance in the PSTR Account in a manner similar to the allocation of motor fuels tax receipts would provide additional funds for highway construction and maintenance (75 percent of the balance) and to the Available School Fund (25 percent of the balance) and would result in a one-time cost to the PSTR Account.

APPROPRIATION ADJUSTMENT STRATEGIES

Current appropriation levels are sufficient to meet the needs for the State Lead Program. Other than directing a one-time transfer of the balance, no other changes to appropriations are needed.

CLEAN AIR ACCOUNT NO. 151

The Clean Air Account No. 151 (Clean Air Account) is a General Revenue–Dedicated Account created by Senate Bill 2, Seventy–second Legislature, First Called Session, 1991. The account was established to receive federal Clean Air Act fees that are used to safeguard the air resources of the state, recover the costs of permitting new or modified emission sources, and recover the costs of permit review and renewal. Statutes pertaining to the Clean Air Account are contained in the Texas Health and Safety Code, Chapter 382.

Allowable uses of the account include:

- The development and administration of the federal air permitting program under Titles IV and V of the federal Clean Air Act.
- The Vehicle Emissions Inspection and Maintenance program (VEIMP) is administered by the Department of Public Safety (DPS) in cooperation with the Texas Commission on Environmental Quality (TCEQ). Counties in non-attainment for the eight-hour ozone standard or those with early action compacts may participate in the program. In addition, any area of the state can participate in the VEIMP voluntarily. Seventeen counties participate in VEIMP: Brazoria, Collin, Dallas, Denton, El Paso, Ellis, Fort Bend, Harris, Galveston, Johnson, Kaufman, Montgomery, Parker, Rockwall, Tarrant, Travis, and Williamson.
- The Low-Income Vehicle Repair Assistance, Retrofit and Accelerated Vehicle Retirement Program (LIRAP), which provides financial assistance for repairs directly related to bringing vehicles that have failed a required emissions test into compliance. The program also funds the replacement of vehicles that have failed a required emissions test for which the cost of repairs is not economical. Counties eligible to participate in the program include those determined to be non-attainment for air quality and those near non-attainment counties that have entered into Early Action Compacts with the U.S. Environmental Protection Agency. At present, all of the VEIMP counties participate in LIRAP, except El Paso. Counties participating in LIRAP are also eligible to receive grants for air quality initiatives to reduce ozone levels. Funding for these grants is an allowable use of VEIMP fees and may not exceed \$5 million in each fiscal year.

Funds deposited in the Clean Air Account come from the following sources:

- Motor Vehicle Safety Inspection Fee—assessed on the sale of state safety inspection stickers at inspection stations, auto dealerships, and other providers of inspections. The Department of Public Safety collects this fee.
- Air Inspection Fee—assessed based on a business’ assigned Standard Industrial Classification Code. The fee is due at the start of each fiscal year and is adjusted based on the average of the Consumer Price Index (CPI) for the preceding 12 months compared to the same calculation of the CPI for the previous fiscal year. Businesses pay the higher of the inspection fee or the emissions fee, which is based on the level of emissions the business emits during the previous fiscal year.
- Motor Vehicle Emissions Inspection/Maintenance Fee (I/M)—assessed in the state’s air quality non-attainment areas. The actual amount of the fee depends on which of the state’s non-attainment counties the vehicle was licensed. Of the total receipts collected, \$2.50 per inspection is remitted to DPS, with TCEQ receiving \$0.50 of the \$2.50 and DPS retaining \$2.00 per emission inspection.
- Auto Emissions Inspection, On-Board Diagnostic (OBD) fee—assessed in counties which have opted into LIRAP, the fee of \$6.00 (in five counties in Dallas–Fort Worth area and nine counties in Houston–Galveston–Brazoria area) or \$2.00 (Travis and Williamson counties) is added to the base inspection fee. This fee provides funding for the LIRAP program and is also collected by DPS.
- Permit and permit amendment fees (New Source Review Fee)—one-time fees assessed when an application for new construction that generates air pollution is filed or amended. The fee is assessed at a rate of 0.3 percent of the capital cost of project, with a minimum fee of \$900 and maximum fee of \$75,000.
- A fee for the Prevention of Significant Deterioration (“PSD”)—assessed at 1.0 percent of the capital cost of the project, with a minimum fee of \$3,000 and maximum fee of \$75,000.
- Permit renewal fees (New Source Review Fee)—assessed on permits issued for a period of five years,

at which time a renewal fee is assessed on each authorizing the project for another five-year period. Renewal fees are based on the aggregate emission rate of each project and \$1.00 per ton of emissions sliding scale. Minimum fee is \$600 and the maximum fee is \$10,000.

- Permit by Rule (PBR) Fees (New Source Review Fee)—\$100 fee assessed on new construction for small businesses and municipalities, counties and independent school district with 10,000 or fewer residents. A fee of \$450 is assessed on all other entities.
- Emissions Reduction Incentive—gifts, grants, donations, or funds from any other source the Legislature designates, and the interest earned on these proceeds. Funds received for this purpose may only be appropriated for project incentives to reduce NOx emissions from pipeline engines and associated administrative costs.

Motor vehicle inspection fees are the major revenue source for the Clean Air Account accounting for \$165.5 million or 81.4 percent of the receipts estimated to be deposited into the account in the 2012–13 biennium. Revenue from air permits, renewals and inspections (i.e., air pollution control fees) are estimated to total \$37.2 million in the 2012–13 biennium or approximately 18.3 percent of receipts into the account.

As indicated in **Figure B15**, revenue into the Clean Air Account exceed appropriations out of the account in the 2012–13 biennium, and as a result, the balance available for certification doubled from an estimated \$67.2 million available to certify the 2010–11 GAB to \$144.5 million available to certify the 2012–13 GAB.

**FIGURE B15
ESTIMATED REVENUES, APPROPRIATIONS, AND BALANCE
COUNTED TOWARD CERTIFICATION
CLEAN AIR ACCOUNT NO. 151 2008–09 TO 2012–13
BIENNIA
(IN MILLIONS)**

BIENNium	ESTIMATED REVENUES	ESTIMATED APPROPRIATIONS	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION
2008–09	\$192.0	\$206.5	\$111.7
2010–11	\$182.8	\$215.0	\$67.2
2012–13	\$203.2	\$112.5	\$144.5

SOURCE: Comptroller of Public Accounts.

In prior years, the balance in the Clean Air Account was in steady decline mainly due to appropriations for the LIRAP program exceeding the level of fees collected for the program. **Figure B16** shows the balances in the Clean Air Account and LIRAP receipts from fiscal years 2007 to 2013.

**FIGURE B16
BALANCES IN CLEAN AIR ACCOUNT AND LIRAP RECEIPTS
FISCAL YEARS 2007 TO 2013
(IN MILLIONS)**

YEAR	REVENUE	EXPENDITURES	LIRAP BALANCE	CLEAN AIR ACCOUNT NO. 151 BALANCE
2007	\$30.7	\$4.5	\$5.8	\$125.4
2008	\$32.9	\$54.6	\$64.0	\$104.5
2009	\$35.7	\$56.0	\$43.8	\$78.7
2010	\$37.8	\$54.3	\$27.3	\$59.2
2011	\$39.8	\$55.8	\$11.3	\$49.6
2012	\$40.7	\$6.3	\$44.8	\$66.9
2013	\$39.8	\$6.3	\$77.3	\$95.1

SOURCES: Texas Commission on Environmental Quality, Comptroller of Public Accounts.

LIRAP appropriations were reduced to \$6.3 million per fiscal year or 12.5 percent of 2010–11 biennial spending levels in the 2012–13 biennium. Because emissions test fees generate \$38 to \$45 million in annual receipts, the increase in the account balance between the 2010–11 and 2012–13 biennia was significant. Counties may opt out of collecting the extra fee for LIRAP which would reduce revenues deposited into the Clean Air Account without any action by the Legislature.

REVENUE ADJUSTMENT STRATEGIES

In general, the air pollution control fees (all fees deposited to the Clean Air Account except VEIMP fees) generate revenue that partially funds appropriations for air regulatory, monitoring, planning and assessment programs at TCEQ. Other funding sources for these programs include federal funds, the Operating Permit Fees Account No. 5094, and an allocation from the TERP Account. No adjustments to the revenue sources to the Clean Air Account are needed.

According to TCEQ, fee collections for the LIRAP program totaled \$44.9 million in fiscal year 2012. If appropriations for the program continue to lag behind actual receipts,

counties may opt out of collecting the fee. This would result in a revenue loss to the state of approximately \$76 million to \$90 million per biennium.

STRATEGIES TO MODIFY ACCOUNT DEDICATION

Because the fund is used to support programs to safeguard the air resources of the state, recover the costs of permitting new or modified emission sources, and recover the costs of permit review and renewal, no changes to the dedication of the fund are needed.

APPROPRIATION ADJUSTMENT STRATEGIES

One approach to reduce reliance on the balance in the Clean Air Account to certify the GAB would be to increase the 2014–15 biennial appropriations from the fund. Appropriating all fees collected to fund the LIRAP program for grants to participating counties would reduce the balance in the Clean Air Account. TCEQ reports that the unexpended balance in fees collected for the LIRAP program will reach \$77.3 million by August 31, 2013. This would result in a cost of \$77.3 million for the 2014–15 biennium. In addition, the Legislature could provide estimated appropriation authority for LIRAP collections. This would limit, if not eliminate, future growth in unexpended balances in the Clean Air Account.

SOLID WASTE DISPOSAL ACCOUNT NO. 5000

The Solid Waste Disposal Account No. 5000 (Solid Waste Disposal Account) is a General Revenue–Dedicated Account that receives solid waste disposal and transportation (“tipping”) fees established by the Seventy–first Legislature in 1989. The Solid Waste Disposal Account receives numerous fees, one-half of which are deposited to Waste Management Account No. 549, another General Revenue–Dedicated account TCEQ administers.

Statute pertaining to the fees and the uses of these fees deposited to the Solid Waste Disposal Account is contained in the Texas Health and Safety Code, Chapter 361.

From fiscal year 2009 to fiscal year 2011, annual revenues from waste disposal facilities, generators, and transporters deposited to this account averaged approximately \$18.8 million. The fees and charges deposited to the account include:

- Numerous fees are assessed on the transport and use or disposal of sludge. Sludge haulers must purchase a \$10 sticker for each vehicle as well as an annual registration fee ranging from \$100 to \$500 depending on the volume hauled. Sludge land use permit and application fees range from \$0.20 to \$0.75 per dry ton with a \$100 minimum.
- A fee is assessed against operators of municipal solid waste facilities for solid waste disposed in the state. Fee rates for waste are: \$1.25 per ton; for compacted waste \$0.40 per cubic yard, or for non-compacted waste, \$0.25 per cubic yard. Fee rates for waste which is processed for disposal (including incineration, composting and shredding) are one-half the fees for disposal.
- Source-separated yard waste is exempt from a fee when it is composted and returned to beneficial use. After written approval of a composting plan by the Executive Director of TCEQ, a refund of up to 15 percent is provided the operators of municipal solid waste facilities when the refunds are used to acquire or operate composting equipment. The refund increases up to 20 percent when the operator also voluntarily bans the disposal of yard waste at the facility.
- Solid waste disposal permit fees range from \$50 to \$75.

In accordance with the Texas Health and Safety Code, one-half of the solid waste disposal fees deposited to the Solid

Waste Disposal Account are dedicated to local and regional solid waste projects that are consistent with regional solid waste plans approved by TCEQ. Appropriations of solid waste disposal fees primarily consist of pass-through grants to Councils of Government (COGs) for local and regional municipal solid waste planning and management purposes. Using these funds, the COGs prepare short and long range plans for the disposal and management of municipal solid waste.

House Bill 2541, Eightieth Legislature, 2007, added language allowing TCEQ to make an immediate response to or remediation for a fire or other emergency that involves solid waste, including processed or unprocessed material suitable for recycling or composting, to protect public health and safety.

Appropriations out of the Solid Waste Disposal Account for the 2012–13 biennium totaled \$11 million. **Figure B17** shows that revenue deposited to the Solid Waste Disposal Account is more than three times larger than the appropriations for the 2012–13 biennium.

FIGURE B17
ESTIMATED REVENUES, APPROPRIATIONS, AND BALANCE
COUNTED TOWARD CERTIFICATION
SOLID WASTE DISPOSAL FEES ACCOUNT NO. 5000
(IN MILLIONS)

BIENNIUM	ESTIMATED REVENUES	ESTIMATED APPROPRIATIONS	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION
2008–09	\$37.4	\$22.0	\$76.8
2010–11	\$45.4	\$23.2	\$97.2
2012–13	\$38.7	\$11.0	\$119.9

SOURCE: Comptroller of Public Accounts.

REVENUE ADJUSTMENT STRATEGIES

One option to reduce the balance in the Solid Waste Disposal Account counted toward certification of the GAB is to reduce fees deposited to the account. If the Legislature continues to appropriate one-quarter of the revenue collected for local and regional solid waste planning purposes, fees should be reduced to reflect current spending levels.

Adjustments to fees would require amending statute to (1) reduce the deposit of solid waste fees to the Solid Waste Disposal Account No. 5000 from one-half to one-quarter, and (2) re-direct the remaining one-quarter of the fees to the

General Revenue Fund. Rather than lower the fees and inadvertently reduce revenues available to fund waste permitting and regulatory programs, the deposit of one-quarter of solid waste disposal fees at either current or reduced levels would be re-directed to the General Revenue Fund. Funding for local and regional solid waste planning grants would continue to be provided through the Solid Waste Disposal Account at the Legislature's discretion. This option would result in a revenue gain to the General Revenue Fund of \$17.7 million, and a revenue loss to the Solid Waste Disposal Account of an equal amount.

This change would not affect the collection and deposit of one-half of the solid waste disposal fees that are deposited to the Waste Management Account No. 549. These funds are used for regulation and permitting of the treatment, storage and disposal of hazardous, industrial and municipal waste as well as the disposal of hazardous and industrial waste through wells regulated under the Underground Control Program. Combined, these industries represent 5,218 active generators; 2,584 active transporters; 180 active hazardous waste permitted facilities; 370 active municipal solid waste facilities; and other permitted facilities. Funding provided by the Waste Management Account No. 549 for regulating these industries in the 2012–13 biennium totals \$16.8 million.

STRATEGIES TO MODIFY ACCOUNT DEDICATION

Because the Solid Waste Disposal Account has a large balance, which could be transferred to the General Revenue Fund without negatively affecting grants for local and regional solid waste planning, the Legislature may decide to use the balance for purposes other than those currently established by statute. The Legislature could choose to direct a transfer of all or some of the balance in the Solid Waste Disposal Account to the General Revenue Fund to address other budgetary needs. Regardless of which fund receives one-half of solid waste disposal fees—the General Revenue Fund or the Solid Waste Disposal Account, the account dedication for local and regional solid waste projects would be retained.

APPROPRIATION ADJUSTMENT STRATEGIES

If the revenue dedication remains in place, appropriations for local and regional solid waste planning projects out of the Solid Waste Disposal Account could be increased to a level that equals the revenue stream as reported by CPA in its Biennial Revenue Estimate.

Another possible use of the balance in the Solid Waste Disposal Account is to appropriate \$250,000 to fund a study of solid waste management and recycling activity in the state. Although TCEQ is required to report on the state's recycling rate, it has not done so since 1997. In addition, accurate recycling data can be difficult to obtain from the private sector and may be unreliable due to varying methodologies from regional COGs and municipalities. A statewide study would provide a single, uniform approach to data collection and reporting and give the state and communities the ability to compare results across regions and over time. This would allow for improved identification of recyclable materials that may be needed and available for intra-state trade and transport.

TEXAS B-ON-TIME STUDENT LOAN ACCOUNT NO. 5103

The Texas B-On-Time Student Loan Account No. 5103 (B-On-Time Account) is a General Revenue–Dedicated Account enacted in Senate Bill 4 by the Seventy–eighth Legislature, Regular Session, 2003. The B-On-Time Account was established to provide funding for loans to qualifying full-time students and offers loan forgiveness to students who graduate “on time” and with certain grades. Statutes pertaining to the B-On-Time Account are located in the Texas Education Code, Section 56.

The program provides no-interest loans to students to encourage students to graduate on time and with good grades. If a recipient graduates with a B average within four or five years (depending on the curriculum) or within six hours of the maximum number of hours required by the recipient’s major, the loan will be forgiven. Since the program’s inception in fiscal year 2004, more than 30,000 students have enrolled in B-On-Time, and 38 percent of students have met the forgiveness requirements.

Funds deposited to B-On-Time Account come from gifts, grants, legislative appropriations, and designated tuition set asides. Statute requires the governing board of each public institution of higher education to set aside 5 percent of designated undergraduate tuition in excess of \$46 per semester credit hour. Public two-year institutions do not have to set aside tuition for the program, but their full-time students are eligible to receive B-On-Time loans. Private university students may also receive B-On-Time loans, but these students are funded entirely with General Revenue Funds.

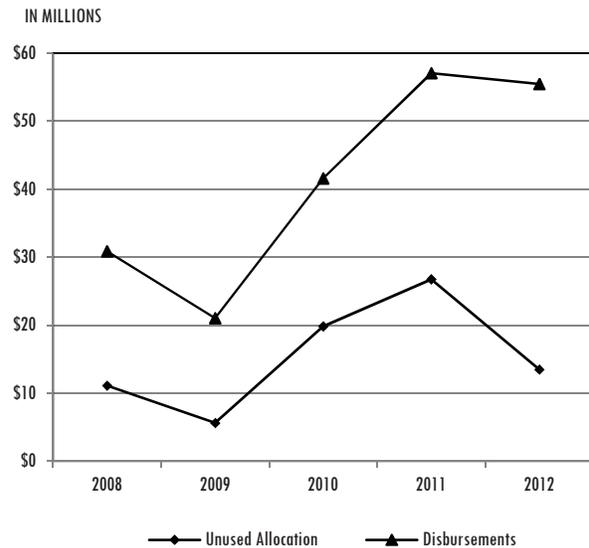
When the B-On-Time program began in the 2004–05 biennium, the designated tuition set asides were deposited into the B-On-Time Account but not expended. THECB used savings from the Hinson Hazelwood College Student Loan Program as the method of finance to support the program during this biennium. As a result, the balance in the B-On-Time Account grew to \$13.2 million at the end of fiscal year 2005. Since that time, deregulated tuition has increased which has steadily increased the amount of the Texas B-On-Time student loan set-asides deposited to the B-On-Time Account. Other factors that have contributed to the growth in the fund balance include:

- The THECB retains funds in the B-On-Time Account to fund renewal awards. The B-On-Time

program is structured such that students can obtain loans/grants for several years.

- Some institutions contribute set asides for the program but do not participate in it, and allocations of B-On-Time funds to some institutions go unused. Allocations to institutions vary, and many institutions end up with small allocations. The Sunset Commission reports that financial aid offices at these institutions are hesitant to invest the time and resources to administer a program that benefits few students. Also, students must be full-time students to qualify for the grants/loans. Many students at two-year institutions are nontraditional students who attend school part-time. **Figure B18** shows B-On-Time disbursements and unused allocations for fiscal years 2008 to 2012.

**FIGURE B18
B-ON-TIME DISBURSEMENTS AND UNUSED ALLOCATIONS,
FISCAL YEARS 2008 TO 2012**



SOURCE: Texas Higher Education Coordinating Board.

- The B-On-Time program is not promoted by all institutions. Federal regulations implemented in 2008 make it more difficult for institutions to make students aware of B-On-Time. Financial aid officers can no longer package or promote non-federal loans, including state loan programs. This means that many students do not know about the program and

contributes to funds allocated for the B-On-Time being unused.

Figure B19 shows the deposits, appropriations, and the balance in the B-On-Time Account No. 5103 from the 2008–09 biennium to the 2012–13 biennium.

FIGURE B19
ESTIMATED REVENUES, APPROPRIATIONS, AND BALANCE
COUNTED TOWARD CERTIFICATION
B-ON-TIME ACCOUNT NO. 5103 , 2008–09 TO 2012–13
BIENNIA
(IN MILLIONS)

BIENNium	ESTIMATED REVENUES	ESTIMATED APPROPRIATIONS	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION
2008–09	\$30	\$40	\$0.0
2010–11	\$60	\$65	\$27.7
2012–13	\$86	\$80	\$119.5

SOURCE: Comptroller of Public Accounts.

Both the Sunset Commission and THECB have made recommendations to the Eighty-third Legislature to modify the structure of the B-On-Time program. The Sunset Commission recommends removing two-year institutions from participation in the program and transferring the B-On-Time fund allocation for public two-year institutions to the Texas Educational Opportunity Grant (TEOG) program for students at these schools.

The THECB recommends restructuring the program entirely to create two programs—an undergraduate tuition rebate program and a state subsidized loan program. The THECB also recommends making the B-On-Time program a university only program similar to the Sunset Commission. The THECB reports that federal restrictions on advocating for the program would not be an issue if the program were a rebate instead of a loan.

Changes to the structure of the program are intended to reduce the amount of B-On-Time funds that remain unused and would reduce the balance in the B-On-Time Account available to certify the GAB in the future.

REVENUE ADJUSTMENT STRATEGIES

The Sunset Commission staff report that the average tuition and fees at Texas public four-year institutions have increased 109 percent over the last 10 years. Given the on-going

demand for student financial aid, no reduction to the sources of revenue deposited to the B-On-Time Account is needed.

STRATEGIES TO MODIFY ACCOUNT DEDICATION

Funds in the B-On-Time Account are dedicated to provide funding for any costs incurred by the THECB related to the operation of the B-On-Time loan program.

According to the THECB and Sunset Commission staff, B-On-Time recipients have an increased likelihood of graduating on time compared to other students who graduated from four-year public universities. LBB staff analysis also found that the four-year graduation rate for B-On-Time students was nearly twice as high as students who did not receive this loan in their freshman year. The B-On-Time program is the only state loan program designed to encourage timely graduation, and, therefore, the B-On-Time Account No. 5103 should retain its current statutory dedication.

The balance in the B-On-Time Account counted for certification has accumulated largely since fiscal year 2009 due to appropriated funds not being spent for the reasons discussed previously. To reduce the balance, the Legislature could retain the account dedication but modify the statutory requirements of the program to ensure that funds appropriated for B-On-Time loans are used. Both the Sunset Commission and THECB have made recommendations to modify the B-On-Time program structure that could be considered to restructure the program.

APPROPRIATION ADJUSTMENT STRATEGIES

In addition to modifying the B-On-Time program structure, the Legislature could modify appropriation levels from the Account. Funds in the Account cannot be used for loans/grants to students at private four-year institutions. However, the balance in the B-On-Time Account could be used to provide appropriations for more new awards and renewals to students at public institutions.

GAME, FISH AND WATER SAFETY ACCOUNT NO. 9

The Game, Fish and Water Safety Account No. 9 (Game, Fish and Water Safety Account) is a General Revenue–Dedicated Account established by the Sixty-fourth Legislature in 1975. The Game, Fish and Water Safety Account was established to receive hunting and fishing license and stamp revenues and to fund the administration and enforcement of game, fish, and water safety laws, wildlife management, conservation and development, research, boat ramps and other uses provided by law.

Statutes pertaining to the Game, Fish and Water Safety Account are contained in the Texas Parks and Wildlife Code, Chapter 11, Sections 11.031-11.034 and Chapter 12, Section 12.307, and the Texas Tax Code, Chapter 160, Section 160.121. Texas Parks and Wildlife Code, Section 11.033, prohibits the use of the Game, Fish and Water Safety Account for purposes not allowed by federal law. This restriction is a condition for receipt of federal Dingell-Johnson Sport Fish Restoration Act and Pittman-Robertson Wildlife Restoration Act funds. Both acts include a prohibition against the diversion of hunting and fishing licenses for any other purpose than the administration of the state fish and game department (i.e., the fish, game and wildlife conservation, regulation and enforcement programs administered by the Texas Parks and Wildlife Department).

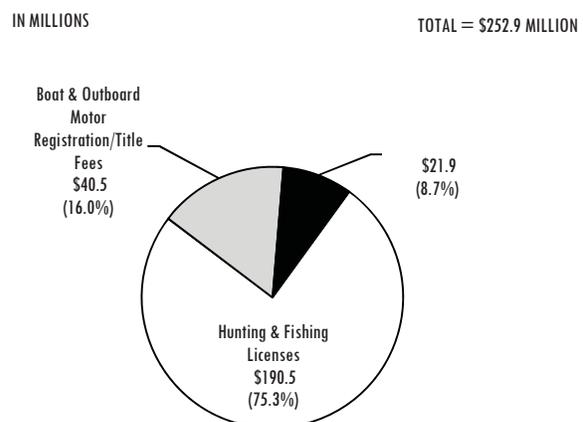
Funds deposited in the Game, Fish and Water Safety Account include the following:

- all types of fishing licenses and stamps and shrimp licenses;
- all types of hunting licenses and stamps;
- trapping licenses and other licenses relating to the taking, propagation, and sale of fur-bearing animals or their pelts;
- sale of marl, sand, gravel, shell, and mud shell;
- oyster bed rentals and permits;
- Federal Funds;
- boat user, manufacturer and dealer registration and titling fees;
- 5 percent of any sales tax receipts collected by the department for the sale or transfer of boats and boat motors;

- fines and penalties collected for violations of a law pertaining to the protection and conservation of wild birds, wild fowl, wild animals, fish, shrimp, oysters, game birds and animals, fur-bearing animals, alligators, and any other wildlife resources; and
- fines or penalties imposed by a court for violation of water safety laws.

Revenue deposits into the Game, Fish and Water Safety Account for the 2012–13 biennium are shown in **Figure B20** by source, and appropriations from the account for the 2012–13 biennium are shown by program/use in **Figure B21**.

**FIGURE B20
REVENUE DEPOSITED TO GAME, FISH AND WATER SAFETY ACCOUNT NO. 9, 2012-13 BIENNIUM
IN MILLIONS**



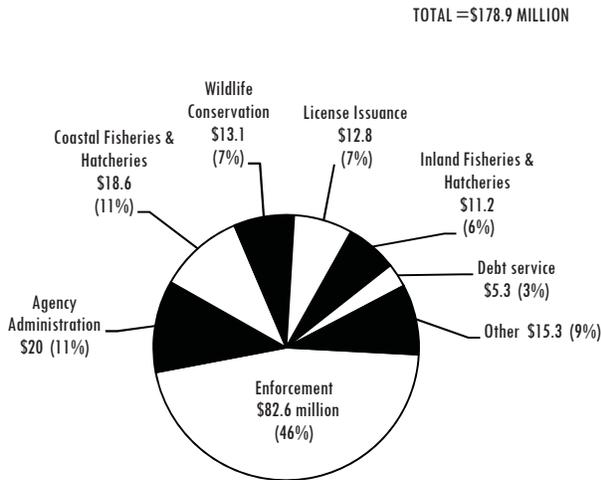
SOURCE: Comptroller of Public Accounts.

ADDITIONAL RESTRICTIONS ON THE USE OF FUNDS

Pursuant to Texas Parks and Wildlife Code, Section 11.032(c), 15 percent of boat registration and title fees are transferred annually to the General Revenue–Dedicated State Parks Account No. 64 to support state park operations. Over the last three biennia, the transfer has averaged \$5.7 million.

Also, the expenditure of proceeds credited to the Game, Fish and Water Safety Account from the sale of certain stamps (such as migratory and upland game bird stamps) are limited to programs and activities set forth in statute. Unexpended revenue from hunting and fishing stamps have increased over

FIGURE B21
GAME, FISH AND WATER SAFETY ACCOUNT NO. 9
APPROPRIATIONS, 2012–13 BIENNIUM
IN MILLIONS



NOTE: Appropriated amounts do not include employee benefits.
 SOURCE: Legislative Budget Board.

the years to the point that balances from these proceeds represent nearly half of the balance in the Game, Fish and Water Safety Account. **Figure B22** shows the unexpended balances for the restricted subaccounts within the Game, Fish and Water Safety Account used for certification.

Figure B23 shows that revenue deposited into the Game, Fish and Water Safety Account exceeded appropriations in the 2012–13 biennium and the unexpended balance in the account more than doubled from an estimated \$45.4 million at the end of fiscal year 2011 to an estimated \$106.6 million balance available for certification of the 2012–13 GAB.

The agency’s estimate of the fiscal year 2013 ending balance for the Game, Fish and Water Safety Account is \$71.8 million. Of this amount, \$46.9 million or 65 percent represents unexpended balances in proceeds with restricted or dedicated uses. Furthermore, based on agency projections in the 2014–15 LAR, unexpended balances in proceeds with restricted or dedicated uses are projected to grow from \$46.9 to \$76.1 million—a \$29.2 million or 62 percent increase by August 31, 2015. **Figure B24** shows the expected growth in these accounts.

REVENUE ADJUSTMENT STRATEGIES

To reduce the balance in the Game, Fish and Water Safety Account counted toward certification of the GAB, revenue

FIGURE B22
GAME, FISH AND WATER SAFETY ACCOUNT NO. 9 –
UNEXPENDED BALANCES IN PROCEEDS WITH RESTRICTED
OR DEDICATED USES, FISCAL YEAR 2013

	AMOUNT
2012–13 Biennial Certification Balance	\$106,582,460
2013 BALANCES IN THE ACCOUNT WITH RESTRICTED/DEDICATED USES (DOLLARS BY RESTRICTION)	
Migratory Game Bird Stamp	\$13,004,281
Saltwater Sport fishing Stamp	\$11,059,286
Freshwater Fish Stamp	\$9,687,388
Upland Game Bird Stamp	\$6,084,193
Donor restrictions	\$4,078,749
Big Time Texas Hunts	\$1,438,887
Sand, Shell and Gravel for Fish Hatcheries	\$1,137,720
Other	\$417,828
Total - balances in account with restricted/ dedicated uses	\$46,908,332
Percentage of certification balance	44%
Percentage of certification balance available for all purposes allowed by statute	56%

SOURCES: Legislative Budget Board; Texas Parks and Wildlife Department.

FIGURE B23
ESTIMATED REVENUES, APPROPRIATIONS, AND BALANCE
COUNTED TOWARD CERTIFICATION
GAME, FISH, AND WATER SAFETY ACCOUNT NO. 09 ,
2008–09 TO 2012–13 BIENNIA
(IN MILLIONS)

BIENNIUM	ESTIMATED REVENUES	ESTIMATED APPROPRIATIONS	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION
2008–09	\$235.1	\$224.3	\$80.6
2010–11	\$241.0	\$238.2	\$29.2
2012–13	\$253.0	\$199.1	\$106.6

SOURCE: Comptroller of Public Accounts.

deposited to the account could be temporarily or permanently reduced. Options to do this include:

- For the 2014–15 biennium only, suspend collections of stamps or discount the fee for stamps with unexpended balances in proceeds of \$5 million or greater—migratory and upland game bird stamps, saltwater sport fishing stamp, and freshwater fish stamp. Suspending or discounting the fees for migratory and upland game bird and the freshwater fish stamps may require a statutory change. However,

**FIGURE B24
GAME, FISH AND WATER SAFETY ACCOUNT NO. 9 – UNEXPENDED BALANCES IN PROCEEDS WITH RESTRICTED OR DEDICATED USES, 2014–15 BIENNIUM**

DEPOSITS, APPROPRIATIONS AND BALANCES - ACCOUNT NO. 9	FISCAL YEAR 2013 ENDING BALANCE	2014–15 BIENNIAL REVENUES	2014–15 BIENNIAL BASELINE REQUEST	FISCAL YEAR 2015 ENDING BALANCE ESTIMATED
DEPOSITS, APPROPRIATIONS AND BALANCES - PROCEEDS WITH RESTRICTED OR DEDICATED USES ONLY				
Migratory Game Bird Stamp	\$13,004,281	\$6,751,452	\$3,576,064	\$16,179,669
Saltwater Sport fishing Stamp	\$11,059,286	\$16,832,560	\$7,961,186	\$19,930,660
Freshwater Fish Stamp	\$9,687,388	\$12,349,970	\$700,800	\$21,336,558
Upland Game Bird Stamp	\$6,084,193	\$4,028,124	\$2,630,720	\$7,481,597
Donations	\$4,078,749	\$7,192,825	\$3,723,169	\$7,548,405
Big Time Texas Hunts	\$1,438,887	\$1,229,854	\$1,255,570	\$1,413,171
Sand, Shell and Gravel for Fish Hatcheries	\$1,137,720	\$368,694	\$-	\$1,506,414
Other	\$417,828	\$401,296	\$100,000	\$719,124
Total - balances in account with restricted/dedicated uses	\$46,908,332	\$49,154,775	\$19,947,509	\$76,115,598
Percent of balance in Account No. 9	65%		71%	

SOURCES: Legislative Budget Board; Texas Parks and Wildlife Department.

changes to the saltwater sporting fish stamp may be enacted by the Parks and Wildlife Commission. Based on current spending pattern for certain stamps, suspending stamp collections would not be sustainable following the 2014–15 biennium. Discounting the stamp fee would allow TPWD to continue to enforce regulations (e.g., bag limits) related to the taking of game and fish. In addition, a reduced or discounted fee would provide for continued payments to the retail outlets that sell and issue stamps on behalf of the agency. The estimated fiscal impact to the 2014–15 biennium of suspending collections or discounting fees for the upland and migratory game birds, the saltwater sport fishing and the freshwater fish stamps is a revenue loss of as much as \$40 million.

- Adopt a self-leveling approach for licenses and stamps. This would require setting hunting and fishing license fees consistent with annual appropriation levels, including contributions for group insurance and retirement and other non-discretionary spending demands (e.g., future Schedule C pay raises for law enforcement staff).

STRATEGIES TO MODIFY ACCOUNT DEDICATION

Given that a prohibition against the use of hunting and fishing licenses for any purpose other than administration of the state fish and game department is a condition for receipt of federal Dingell-Johnson Sport Fish Restoration Act and

Pittman-Robertson Wildlife Restoration Act funds, no changes to the account or fee dedications are needed.

APPROPRIATION ADJUSTMENT STRATEGIES

Another approach to reduce reliance on the balance in the Game, Fish and Water Safety Account to certify the GAB would be to increase appropriations from the account in the 2014–15 biennium.

This could be done by appropriating balances in restricted or dedicated receipts either by providing a one-time appropriation for allowable items (e.g., habitat acquisition for upland and migratory game birds) or by funding agency priorities in its 2014–15 LAR, including capital budget replacement cycles or repairs at freshwater fish hatcheries. Eligible expenditure needs identified in the agency’s 2014–15 LAR for Game, Fish and Water Safety Account total \$28.6 million.

APPENDIX C

GENERAL REVENUE–DEDICATED ACCOUNTS COUNTED TOWARD CERTIFICATION, 2012–13 BIENNIUM

FIGURE C1
ACCOUNTS BY ESTIMATED BALANCE

ACCOUNT NAME	ACCOUNT NUMBER	ESTIMATED REVENUES	ESTIMATED APPROPRIATIONS	ADJUSTMENTS, REDUCTIONS, OTHER APPROPRIATIONS	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION
System Benefit	5100	\$309,745,000	\$168,967,176	\$86,762,303	\$850,980,127
Emissions Reduction Plan	5071	\$152,920,000	\$132,411,596	\$218,620,828	\$653,866,232
Designated Trauma Facility and EMS	5111	\$227,454,000	\$115,072,483	\$5,001,620	\$387,967,137
Fugitive Apprehension	5028	\$45,800,000	-	-	\$197,396,000
9-1-1 Service Fees	5050	\$39,562,000	\$76,023,329	\$75,445,808	\$164,474,479
Petroleum Storage Tank Remediation	655	\$2,470,000	\$44,454,397	\$54,349,475	\$156,691,078
Clean Air	151	\$203,155,000	\$112,478,262	\$2,194,081	\$144,539,819
Solid Waste Disposal Fees	5000	\$38,650,000	\$10,986,324	-	\$119,886,676
TX B-On-Time Student Loan	5103	\$86,000,000	\$80,557,791	\$23,000,000	\$119,478,209
TX Department of Insurance Operating	36	*	*	*	\$116,262,000
Game, Fish, Water Safety	9	\$252,955,000	\$199,141,367	\$7,395,827	\$106,582,460
Volunteer Fire Department Assistance	5064	\$60,390,000	\$27,589,236	\$375,000	\$91,946,764
Employment and Training Investment Holding	5128	\$164,626,000	\$772,460	(\$163,853,540)	\$89,666,000
Physician Education Loan Repayment Program	5144	\$59,593,000	\$5,600,046	\$407,000	\$76,086,954
Criminal Justice Planning	421	\$54,778,000	\$20,190,907	-	\$67,723,093
Subsequent Injury	5101	\$12,446,000	\$8,840,280	-	\$65,658,720
Governor's Office Federal Projects	224	**	**	**	\$56,941,000
Regional Trauma	5137	\$27,168,000	-	-	\$54,173,000
TX Tech University Current	255	**	**	**	\$51,929,000
Hazardous and Solid Waste Remediation	550	\$49,277,000	\$51,680,252	\$25,950	\$48,030,698
Low-Level Radioactive Waste	88	\$1,642,000	\$3,796,536	\$32,583,289	\$42,085,753
Water Resource Management	153	\$122,327,000	\$123,757,109	\$10,821,069	\$40,164,960
State Parks	64	\$90,053,000	\$83,179,757	\$20,585,955	\$39,821,198
Prairie View A&M University Current	245	**	**	**	\$39,509,000
Waste Management	549	\$69,170,000	\$64,918,145	\$151,822	\$38,650,677
Sexual Assault Program	5010	\$16,700,000	\$521,904	\$5,236	\$38,591,332
TX Recreation and Parks	467	\$1,094,000	-	\$300,000	\$37,676,000
Federal Health and Health Lab Funding Excess Revenues	273	**	**	**	\$37,151,000
Oil Field Cleanup	145	\$50,057,000	\$46,702,627	\$5,716,178	\$36,470,551
Home Health Services	5018	\$11,530,000	\$4,584,024	-	\$33,181,976
Operators and Chauffeurs License	99	\$42,620,000	\$168,302,914	\$1,102,651	\$30,905,737

FIGURE C1 (CONTINUED)
ACCOUNTS BY ESTIMATED BALANCE

ACCOUNT NAME	ACCOUNT NUMBER	ESTIMATED REVENUES	ESTIMATED APPROPRIATIONS	ADJUSTMENTS, REDUCTIONS, OTHER APPROPRIATIONS	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION
Coastal Protection	27	\$31,169,000	\$23,234,099	\$488,737	\$28,516,638
Tertiary Care	5102	\$5,688,000	-	-	\$28,437,000
Commission on State Emergency Communications	5007	\$38,904,000	\$29,197,176	\$1,873,964	\$25,407,788
Law Enforcement Officer Standards and Education	116	\$21,620,000	\$8,295,926	\$49,500	\$25,345,574
Food and Drug Registration	5024	\$14,800,000	\$13,481,162	\$688,860	\$25,322,698
Asbestos Removal Licensure	5017	\$8,800,000	\$7,132,324	\$32,566	\$25,186,242
Dry Cleaning Facility Release	5093	\$9,952,000	\$7,627,986	\$105,430	\$24,352,444
Lifetime License Endowment	544	\$2,580,000	\$1,205,238	-	\$24,077,762
University of TX at Dallas Current	238	**	**	**	\$23,701,000
TX A&M University Current	242	**	**	**	\$21,616,000
TX State University-San Marcos Current	260	**	**	**	\$21,094,000
Fair Defense	5073	\$65,733,000	\$56,735,466	(\$6,846,034)	\$18,725,500
Workforce Commission Federal	5026	**	**	**	\$17,781,000
Child Abuse Neglect and Prevention Trust	5085	-	-	-	\$17,338,597
Permanent Fund for Health and Tobacco Education and Enforcement	5044	\$23,191,000	\$10,943,000	\$9,450	\$16,264,450
University of North TX Current	258	**	**	**	\$16,085,000
Department of Public Safety Federal	222	**	**	**	\$15,868,000
EMS, Trauma Facility, Trauma Care Systems	5108	\$9,032,000	\$4,778,180	-	\$15,442,820
Federal Health, Education and Welfare	148	**	**	**	\$15,005,000
TX Southern University Current	247	**	**	**	\$14,981,000
Vital Statistics	19	\$10,238,000	\$9,648,005	\$1,612,612	\$14,611,607
TX Capital Trust	543	\$1,324,000	\$579,605	-	\$14,586,395
Motorcycle Education	501	\$1,996,000	-	-	\$14,441,000
State Owned Multicategorical Teaching Hospital	5049	\$20,000,000	\$11,500,000	\$3,000,000	\$14,035,000
Sam Houston State University Current	259	**	**	**	\$13,470,000
Unemployment Compensation Special Administration	165	\$24,040,000	\$30,612,761	\$418,281	\$13,280,520
Hospital Licensing	129	\$5,400,000	\$3,625,957	\$21,060	\$12,982,103
Alternative Fuels Research and Education	101	\$4,207,000	\$2,114,332	\$161,191	\$12,480,859
Used Oil Recycling	146	\$2,756,000	\$1,981,548	\$37,861	\$11,587,313
Breath Alcohol Testing	5013	\$2,390,000	-	-	\$11,564,000
TX State Technical College System Current	237	**	**	**	\$11,251,000

FIGURE C1 (CONTINUED)
ACCOUNTS BY ESTIMATED BALANCE

ACCOUNT NAME	ACCOUNT NUMBER	ESTIMATED REVENUES	ESTIMATED APPROPRIATIONS	ADJUSTMENTS, REDUCTIONS, OTHER APPROPRIATIONS	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION
University of Texas Health Sciences Center at San Antonio Current	279	**	**	**	\$11,036,000
University of Houston Current	225	**	**	**	\$10,848,000
Food & Drug Retail Fees	341	\$5,000,000	\$3,915,808	\$52,380	\$10,360,572
TX A&M-Corpus Christi Current	230	**	**	**	\$10,038,000
University of TX Southwestern Medical Center Dallas Current	252	**	**	**	\$9,619,000
Artificial Reef	679	\$192,000	-	-	\$9,077,000
University of TX at the Permian Basin Current	251	**	**	**	\$8,631,000
University of Texas Health Sciences Center at Houston Current	271	**	**	**	\$8,518,000
Hotel Occupancy Tax for Economic Development	5003	-	-	-	\$8,381,000
TX Preservation Trust	664	\$848,000	\$6,172,702	\$11,294,152	\$7,903,450
TX A&M-Kingsville Current	254	**	**	**	\$7,880,000
TX A&M University-System Health Sciences Center Current	289	**	**	**	\$7,771,000
University of Houston Clear Lake Current	229	**	**	**	\$7,632,000
Center for Study and Prevention of Juvenile Crime and Delinquency	5029	\$5,184,000	\$4,585,356	\$292,938	\$7,495,582
University of TX at Tyler Current	228	**	**	**	\$7,468,000
Economic Development Bank	5106	\$5,008,000	\$515,072	-	\$7,160,928
Lamar University Current	256	**	**	**	\$6,944,000
TX A&M International University Current	231	**	**	**	\$6,848,000
TX Woman's University Current	253	**	**	**	\$6,846,000
Community Affairs Federal	127	**	**	**	\$6,832,000
Bureau of Emergency Management	512	\$4,940,000	\$5,265,758	\$47,922	\$6,301,164
Disaster Contingency	453	-	-	-	\$6,191,000
Texas Commission on Environmental Quality Occupational Licensing	468	\$3,402,000	\$3,861,922	-	\$6,183,078
Medicaid Recovery 42 U.S.C. §1396p	5109	**	**	**	\$6,162,000
TX A&M University-Commerce Current	257	**	**	**	\$6,000,000
University of TX at Arlington Current	244	**	**	**	\$5,614,000
Commission of Arts Operating	334	\$620,000	\$1,663,572	(\$69,931)	\$5,454,497
Permanent Fund for Children and Public Health	5045	\$11,726,000	\$11,726,000	\$1,080	\$5,453,080
Tarleton State University Current	243	**	**	**	\$5,165,000
Adjutant General Federal	449	**	**	**	\$4,906,000
Midwestern State University Current	264	**	**	**	\$4,700,000

FIGURE C1 (CONTINUED)
ACCOUNTS BY ESTIMATED BALANCE

ACCOUNT NAME	ACCOUNT NUMBER	ESTIMATED REVENUES	ESTIMATED APPROPRIATIONS	ADJUSTMENTS, REDUCTIONS, OTHER APPROPRIATIONS	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION
Operating Permit Fees	5094	\$59,390,000	\$70,538,207	\$5,263,984	\$4,531,777
Federal Public Welfare Administration	117	**	**	**	\$4,301,000
Rural Volunteer Fire Department Insurance	5066	\$2,576,000	\$1,914,789	-	\$4,251,211
Workplace Chemicals List	5020	\$2,000,000	\$1,451,457	\$9,180	\$3,930,723
Large County & Municipality Recreation and Parks	5150	\$170,000	-	\$200,000	\$3,926,000
Scholarship 5th Year Accounting Student	106	\$5,860,000	-	(\$6,082,500)	\$3,746,500
Public Assurance	5105	\$6,314,000	\$4,410,062	\$55,741	\$3,740,679
TX A&M University-Central TX Current	291	**	**	**	\$3,683,000
University of TX at El Paso Current	250	**	**	**	\$3,481,000
Angelo State University Current	227	**	**	**	\$3,469,000
TX A&M University-Texarkana Current	232	**	**	**	\$3,369,000
Federal Disaster	92	**	**	**	\$3,196,000
Permanent Fund for Emergency Medical Services and Trauma Care	5046	\$9,304,000	\$9,482,498	\$160,531	\$3,184,033
Department of Assistance Rehabilitation Services	422	**	**	**	\$3,109,000
TX A&M University at Galveston Current	275	**	**	**	\$3,046,000
Lamar Institute of Technology Current	287	**	**	**	\$2,998,000
Attorney General Law Enforcement	5006	\$1,308,000	\$1,195,905	\$5,510	\$2,824,605
Permanent Fund for Rural Health Facility Capital Improvement	5047	\$5,764,000	\$4,407,100	\$157,500	\$2,793,400
Business Enterprise Program	492	\$128,000	\$1,092,308	\$24,159	\$2,456,851
Air Control Board Federal	102	**	**	**	\$2,431,000
State Lease	507	\$3,259,000	\$3,057,676	-	\$2,349,324
University of TX at Austin Current	248	**	**	**	\$2,329,000
TX Highway Beautification	71	\$1,247,000	\$381,323	\$626,665	\$2,247,342
Lamar State College Orange Current	285	**	**	**	\$2,200,000
Certification of Mammography Systems	5021	\$2,200,000	\$2,300,880	-	\$2,157,120
University of North Texas Health Sciences Center at Fort Worth Current	280	**	**	**	\$2,113,000
Federal Land and Water Conservation	223	**	**	**	\$2,079,000
Comprehensive Rehabilitation	107	\$20,838,000	\$21,170,000	-	\$1,992,000
Texas A&M University Mineral Income	96	\$5,620,000	\$5,620,000	\$453,819	\$1,888,819
Office of Rural Community Affairs Federal	5091	**	**	**	\$1,849,000
Go Texan Partner Program Plates	5051	\$61,000	\$2,800,018	\$37,000	\$1,824,982
Shrimp License Buy Back	5023	\$258,000	-	-	\$1,747,000
Public Health Services Fee	524	\$31,000,000	\$33,652,631	\$294,968	\$1,654,337

FIGURE C1 (CONTINUED)
ACCOUNTS BY ESTIMATED BALANCE

ACCOUNT NAME	ACCOUNT NUMBER	ESTIMATED REVENUES	ESTIMATED APPROPRIATIONS	ADJUSTMENTS, REDUCTIONS, OTHER APPROPRIATIONS	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION
Private Sector Prison Industries	5060	-	\$585,899	\$2,060,000	\$1,474,101
Watermaster Administration	158	\$2,894,000	\$2,753,359	\$5,208	\$1,431,849
University of Houston- Victoria Current	233	**	**	**	\$1,263,000
Correctional Management Institute and Criminal Justice	5083	\$5,182,000	\$5,423,130	\$216,200	\$1,255,070
Animal Friendly Plates	5032	\$750,000	\$385,776	(\$375,000)	\$1,237,224
Parks and Wildlife Operating	420	\$32,000	-	-	\$1,160,000
TX Racing Commission	597	\$17,060,000	\$20,455,428	\$3,318,688	\$1,124,260
Bill Blackwood Law Enforcement Management Institute	581	\$9,358,000	\$9,116,773	\$270,250	\$1,087,477
TX A&M University-San Antonio Current	290	**	**	**	\$1,060,000
Crime Stoppers Assistance	5012	\$1,206,000	\$1,147,392	-	\$883,608
Quality Assurance	5080	\$105,896,000	\$138,083,719	-	\$866,281
Oysters Sales	5022	\$518,000	\$504,000	-	\$842,000
TX Tech University Health Sciences Center Current	239	**	**	**	\$796,000
Federal School Lunch	171	**	**	**	\$742,000
Non-Game and Endangered Species Conservation	506	\$92,000	\$85,962	-	\$726,038
Environmental Testing Laboratory Accreditation	5065	\$1,228,000	\$1,540,110	\$500,000	\$660,890
Permanent Hospital for Capital Improvements and the Texas Center for Infectious Disease	5048	\$2,912,000	\$2,912,000	-	\$600,000
Federal Civil Defense and Disaster Relief	221	**	**	**	\$583,000
TX Collegiate License Plates	5015	\$1,041,000	\$520,500	(\$520,500)	\$561,000
Jobs & Ed for Texans (JET)	5143	\$258,000	-	-	\$547,000
Sul Ross State University Current	262	**	**	**	\$517,000
Rural Economic Development	425	\$13,000	-	-	\$409,000
Parks and Wildlife Conservation and Capital	5004	\$1,193,000	\$785,929	(\$578,500)	\$394,571
Children with Special Healthcare Needs	5009	-	-	-	\$391,000
Railroad Commission Federal	5041	**	**	**	\$376,000
Stephen F. Austin State University Current	261	**	**	**	\$348,000
University of TX - Pan American Current	226	**	**	**	\$328,000
University of Houston Downtown Current	268	**	**	**	\$302,000
Lamar State College Port Arthur Current	286	**	**	**	\$250,000
Young Farmer Loan Guarantee	5002	\$2,000	-	\$8,329	\$248,329
Federal Land Reclamation	454	**	**	**	\$247,000

FIGURE C1 (CONTINUED)
ACCOUNTS BY ESTIMATED BALANCE

ACCOUNT NAME	ACCOUNT NUMBER	ESTIMATED REVENUES	ESTIMATED APPROPRIATIONS	ADJUSTMENTS, REDUCTIONS, OTHER APPROPRIATIONS	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION
University of TX System Cancer Center Current	236	**	**	**	\$210,000
Cancer Prevention and Research	5136	\$24,000	\$12,000	(\$12,000)	\$178,000
Specialty License Plates General	5140	\$240,000	\$12,000	(\$120,000)	\$168,000
Inaugural	472	\$7,000	-	-	\$164,000
Coastal Public Lands Management Fee	450	\$400,000	\$466,378	-	\$160,622
Private Beauty School Tuition Protection	108	-	\$40,000	-	\$152,000
Tourism Plates	5053	\$76,000	-	(\$38,000)	\$145,000
West TX A&M University Current	263	**	**	**	\$123,000
TX Spill Response	452	-	-	-	\$119,000
Daughters of the Republic of TX Plates	5115	\$170,000	-	(\$85,000)	\$107,000
Federal Surplus Property Service Charge	570	\$2,471,000	\$4,893,139	\$120,900	\$96,761
Federal Public Library Service	118	**	**	**	\$89,000
Economic Development and Tourism	5110	\$18,000	-	(\$9,000)	\$79,000
Motor Carrier Enforcement Federal	582	**	**	**	\$77,000
University of TX at San Antonio Current	249	**	**	**	\$76,000
Marine Mammal Recovery Plates	5120	\$28,000	\$13,000	(\$13,000)	\$75,000
Attorney General Volunteer Advocate Program Plates	5036	\$73,000	\$36,500	(\$36,500)	\$67,000
TX Lions Camp Plates	5116	\$24,000	\$11,000	(\$11,000)	\$64,000
Big Bend National Park Plates	5030	\$122,000	\$60,000	(\$60,000)	\$59,000
Waterfowl and Wetland Conservation Plates	5057	\$92,000	\$45,000	(\$45,000)	\$37,000
TX A&M Kingsville Special Mineral	154	-	-	-	\$35,000
Master Gardener Plates	5131	\$16,000	\$8,000	(\$8,000)	\$35,000
A&M Kingsville Graduation Assistance Plates	5056	\$8,000	-	(\$4,000)	\$32,000
Appraiser Registry	28	\$240,000	\$240,000	-	\$31,000
Share The Road Plates	5121	\$300,000	\$150,000	(\$150,000)	\$25,000
Cotton Boll Plates	5119	\$22,000	\$11,000	(\$11,000)	\$22,000
TX Music Foundation Plates	5113	\$18,000	-	(\$9,000)	\$21,000
Medical School Tuition Set Aside	542	-	-	\$16,000	\$17,000
TX Healthy Kids Successor	5074	-	-	-	\$17,000
TX State Rifle Association Plates	5130	\$28,000	\$14,000	(\$14,000)	\$17,000
Urban Forestry Plates	5133	\$12,000	\$6,000	(\$6,000)	\$17,000
TX Tech University Special Mineral	269	\$108,000	\$138,897	-	\$16,103
I Love TX Plates	5086	\$40,000	\$20,000	(\$20,000)	\$16,000
Barber School Tuition Protection	5081	-	\$10,000	-	\$15,000

FIGURE C1 (CONTINUED)
ACCOUNTS BY ESTIMATED BALANCE

ACCOUNT NAME	ACCOUNT NUMBER	ESTIMATED REVENUES	ESTIMATED APPROPRIATIONS	ADJUSTMENTS, REDUCTIONS, OTHER APPROPRIATIONS	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION
Be A Blood Donor Plates	5134	\$12,000	\$6,000	(\$6,000)	\$15,000
TX Reads Plates	5042	\$10,000	-	(\$5,000)	\$13,000
Peace Officer Flag	5059	-	\$4,000	-	\$11,000
Houston Livestock Show and Rodeo Scholarship Plates	5034	\$12,000	\$6,000	(\$6,000)	\$10,000
Boy Scout Plates	5126	\$16,000	\$8,000	(\$8,000)	\$10,000
March of Dimes Plates	5117	\$6,000	\$3,003	(\$3,000)	\$9,997
TX 4-H Plates	5132	\$2,000	\$1,000	(\$1,000)	\$9,000
El Paso Mission Restoration Plates	5122	\$4,000	-	(\$2,000)	\$6,000
Read To Succeed Plates	5027	\$67,000	\$33,500	(\$33,500)	\$5,000
Marine Conservation Plates	5142	\$56,000	\$28,000	(\$28,000)	\$5,000
Girl Scout License Plates	5052	\$6,000	\$3,000	(\$3,000)	\$4,000
YMCA License Plates	5089	\$4,000	\$1,000	(\$1,000)	\$4,000
TX Special Olympics License Plates	5055	\$6,000	\$3,000	(\$3,000)	\$3,000
Knights of Columbus Plates	5118	\$52,000	\$26,000	(\$26,000)	\$3,000
Midwestern State University	412	\$16,000	\$14,000	-	\$2,000
Air Force Association of TX Plates	5123	\$8,000	\$4,000	(\$4,000)	\$1,000
American Legion Plates	5141	\$4,000	\$2,000	(\$2,000)	\$1,000
Child Abuse Neglect and Prevention Operating	5084	\$7,228,000	\$11,371,403	-	\$-
Perpetual Care	5096	\$50,000	\$2,090,000	-	\$-
TX Military Value Revolving Loan	5114	\$4,760,000	\$4,813,000	-	\$-
Childhood Immunization	5125	\$80,000	\$261,000	-	\$-
Educator Excellence	5135	-	-	(\$194,868,000)	\$-

*Self-Leveling (revenues and appropriations not included in totals).

**Estimated Appropriations (revenues and appropriations not included in totals).

SOURCE: Comptroller of Public Accounts.

APPENDIX D

GENERAL REVENUE–DEDICATED ACCOUNTS COUNTED TOWARD CERTIFICATION, 2012–13 BIENNIUM

NOTE: Legal citations are as of September 2011.

FIGURE D1
ACCOUNTS WITH LEGAL CITATION, BY ACCOUNT NUMBER

ACCOUNT NAME	LEGAL CITATION	DATE OF CREATION	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION	ACCOUNT NUMBER
Game, Fish, Water Safety	TX. PARKS & WILD. CODE ANN. §§ 11.031, 11.032, 11.033, 11.034, 12.303	1979	\$106,582,460	9
Vital Statistics	TX. HEALTH & SAFETY CODE ANN. § 191.005	1927	\$14,611,607	19
Coastal Protection	TX. NAT. RES. CODE ANN. § 40.151	1991	\$28,516,638	27
Appraiser Registry	TX. OCC. CODE ANN. § 1103.156	1991	\$31,000	28
TX Department of Insurance Operating	TX. INS. CODE ANN. § 201.001	1983	\$116,262,000	36
State Parks	TX. PARKS & WILD. CODE ANN. § 11.035	1931	\$39,821,198	64
TX Highway Beautification	TX. TRANSP. CODE ANN. ch. 391	1972	\$2,247,342	71
Low-Level Radioactive Waste	TX. HEALTH & SAFETY CODE ANN. § 401.249	1991	\$42,085,753	88
Federal Disaster	42 U.S.C. § 5121 Et. Seq.	1957	\$3,196,000	92
Texas A&M University Mineral Income	TX. EDUC. CODE ANN. § 85.70(b)	1937	\$1,888,819	96
Operators and Chauffeurs License	TX. LOC. GOV'T CODE ANN. § 133.102	1935	\$30,905,737	99
Alternative Fuels Research and Education	TX. NAT. RES. CODE ANN. § 113.243	1991	\$12,480,859	101
Air Control Board Federal	TX. REV. CIV. STAT. ANN. art. 4477-5, § 2.12	1965	\$2,431,000	102
Scholarship 5th Year Accounting Student	TX. OCC. CODE ANN. § 901.155	1991	\$3,746,500	106
Comprehensive Rehabilitation	TX. HUM. RES. CODE ANN. § 111.060; TX. LOC. GOV'T CODE ANN. § 133.102	1991	\$1,992,000	107
Private Beauty School Tuition Protection	TX. OCC. CODE ANN. § 1602.464	1991	\$152,000	108
Law Enforcement Officer Standards and Education	TX. OCC. CODE ANN. § 1701.156; TX. LOC. GOV'T CODE ANN. § 133.102	1977	\$25,345,574	116
Federal Public Welfare Administration	TX. HUM. RES. CODE ANN. § 22.002	1941	\$4,301,000	117
Federal Public Library Service	TX. GOV'T CODE ANN. § 441.006	1953	\$89,000	118
Community Affairs Federal	TX. GOV'T CODE ANN. § 2306.071	1971	\$6,832,000	127
Hospital Licensing	TX. HEALTH & SAFETY CODE ANN. § 241.025	1959	\$12,982,103	129
Oil Field Cleanup	TX. NAT. RES. CODE ANN. § 91.111	1991	\$36,470,551	145
Used Oil Recycling	TX. HEALTH & SAFETY CODE ANN. § 371.061	1991	\$11,587,313	146
Federal Health, Education and Welfare	TX. HUM. RES. CODE ANN. § 22.005	1959	\$15,005,000	148
Clean Air	TX. HEALTH & SAFETY CODE ANN. §§ 382.0335, 382.0622(b), 382.220	1991	\$144,539,819	151
Water Resource Management	TX. WATER CODE ANN. § 5.235	1961	\$40,164,960	153

APPENDIX D: GENERAL REVENUE—DEDICATED ACCOUNTS COUNTED TOWARD CERTIFICATION, 2012–13 BIENNIUM

ACCOUNT NAME	LEGAL CITATION	DATE OF CREATION	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION	ACCOUNT NUMBER
TX A&M Kingsville Special Mineral	TX. EDUC. CODE ANN. § 85.70(c)	1965	\$35,000	154
Watermaster Administration	TX. WATER CODE ANN. §§ 11.3291, 12.113	1967	\$1,431,849	158
Unemployment Compensation Special Administration	TX. LAB. CODE ANN. §§ 203.002, 203.003, 203.005, 203.201, 203.202, 203.203	1936	\$13,280,520	165
Federal School Lunch	Administrative action	N/A	\$742,000	171
Federal Civil Defense and Disaster Relief	TX. REV. CIV. STAT. ANN. art. 6889-7, § 5(14)	1951	\$583,000	221
Department of Public Safety Federal	General Appropriations Act	1965	\$15,868,000	222
Federal Land and Water Conservation	TX. PARKS & WILD. CODE ANN. § 11.037; U.S. Public Law 88-578 at 16 U.S.C.A., § 460-8	1965	\$2,079,000	223
Governor's Office Federal Projects	U. S. Public Law as cited in the Federal Contract	1968	\$56,941,000	224
University of Houston Current	TX. EDUC. CODE ANN. § 51.008	1963	\$10,848,000	225
University of TX - Pan American Current	TX. EDUC. CODE ANN. § 51.008	1965	\$328,000	226
Angelo State University Current	TX. EDUC. CODE ANN. § 51.008	1965	\$3,469,000	227
University of TX at Tyler Current	TX. EDUC. CODE ANN. § 51.008	1972	\$7,468,000	228
University of Houston Clear Lake Current	TX. EDUC. CODE ANN. § 51.008	1973	\$7,632,000	229
TX A&M-Corpus Christi Current	TX. EDUC. CODE ANN. § 51.008	1973	\$10,038,000	230
TX A&M International University Current	TX. EDUC. CODE ANN. § 51.008	1973	\$6,848,000	231
TX A&M University-Texarkana Current	TX. EDUC. CODE ANN. § 51.008	1975	\$3,369,000	232
University of Houston- Victoria Current	TX. EDUC. CODE ANN. § 51.008	1975	\$1,263,000	233
University of TX System Cancer Center Current	TX. EDUC. CODE ANN. § 51.008	1983	\$210,000	236
TX State Technical College System Current	TX. EDUC. CODE ANN. § 51.008	1966	\$11,251,000	237
University of TX at Dallas Current	TX. EDUC. CODE ANN. § 51.008	1969	\$23,701,000	238
TX Tech University Health Sciences Center Current	TX. EDUC. CODE ANN. § 51.008	1981	\$796,000	239
TX A&M University Current	TX. EDUC. CODE ANN. § 51.008	1951	\$21,616,000	242
Tarleton State University Current	TX. EDUC. CODE ANN. § 51.008	1951	\$5,165,000	243
University of TX at Arlington Current	TX. EDUC. CODE ANN. § 51.008	1951	\$5,614,000	244
Prairie View A&M University Current	TX. EDUC. CODE ANN. § 51.008	1951	\$39,509,000	245
TX Southern University Current	TX. EDUC. CODE ANN. § 51.008	1951	\$14,981,000	247
University of TX at Austin Current	TX. EDUC. CODE ANN. § 51.008	1951	\$2,329,000	248

APPENDIX D: GENERAL REVENUE–DEDICATED ACCOUNTS COUNTED TOWARD CERTIFICATION, 2012–13 BIENNIUM

ACCOUNT NAME	LEGAL CITATION	DATE OF CREATION	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION	ACCOUNT NUMBER
University of TX at San Antonio Current	TX. EDUC. CODE ANN. § 51.008	1973	\$76,000	249
University of TX at El Paso Current	TX. EDUC. CODE ANN. § 51.008	1951	\$3,481,000	250
University of TX at the Permian Basin Current	TX. EDUC. CODE ANN. § 51.008	1973	\$8,631,000	251
University of TX Southwestern Medical Center Dallas Current	TX. EDUC. CODE ANN. § 51.008	1983	\$9,619,000	252
TX Woman's University Current	TX. EDUC. CODE ANN. § 51.008	1951	\$6,846,000	253
TX A&M-Kingsville Current	TX. EDUC. CODE ANN. § 51.008	1951	\$7,880,000	254
TX Tech University Current	TX. EDUC. CODE ANN. § 51.008	1951	\$51,929,000	255
Lamar University Current	TX. EDUC. CODE ANN. § 51.008	1951	\$6,944,000	256
TX A&M University-Commerce Current	TX. EDUC. CODE ANN. § 51.008	1951	\$6,000,000	257
University of North TX Current	TX. EDUC. CODE ANN. § 51.008	1951	\$16,085,000	258
Sam Houston State University Current	TX. EDUC. CODE ANN. § 51.008	1951	\$13,470,000	259
TX State University-San Marcos Current	TX. EDUC. CODE ANN. § 51.008	1951	\$21,094,000	260
Stephen F. Austin State University Current	TX. EDUC. CODE ANN. § 51.008	1951	\$348,000	261
Sul Ross State University Current	TX. EDUC. CODE ANN. § 51.008	1951	\$517,000	262
West TX A&M University Current	TX. EDUC. CODE ANN. § 51.008	1951	\$123,000	263
Midwestern State University Current	TX. EDUC. CODE ANN. § 51.008	1951	\$4,700,000	264
University of Houston Downtown Current	TX. EDUC. CODE ANN. § 51.008	1977	\$302,000	268
TX Tech University Special Mineral	TX. EDUC. CODE ANN. § 109.61	1979	\$16,103	269
University of Texas Health Sciences Center at Houston Current	TX. EDUC. CODE ANN. § 51.008	1983	\$8,518,000	271
Federal Health and Health Lab Funding Excess Revenues	TX. HEALTH & SAFETY CODE ANN. § 12.011	N/A	\$37,151,000	273
TX A&M University at Galveston Current	TX. EDUC. CODE ANN. § 51.008	N/A	\$3,046,000	275
University of Texas Health Sciences Center at San Antonio Current	TX. EDUC. CODE ANN. § 51.008	1983	\$11,036,000	279
University of North Texas Health Sciences Center at Fort Worth Current	TX. EDUC. CODE ANN. § 51.008	1983	\$2,113,000	280
Lamar State College Orange Current	TX. EDUC. CODE ANN. § 96.704	1985	\$2,200,000	285

APPENDIX D: GENERAL REVENUE—DEDICATED ACCOUNTS COUNTED TOWARD CERTIFICATION, 2012–13 BIENNIUM

ACCOUNT NAME	LEGAL CITATION	DATE OF CREATION	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION	ACCOUNT NUMBER
Lamar State College Port Arthur Current	TX. EDUC. CODE ANN. § 96.704	1985	\$250,000	286
Lamar Institute of Technology Current	TX. EDUC. CODE ANN. § 96.703	1995	\$2,998,000	287
TX A&M University-System Health Sciences Center Current	TX. EDUC. CODE ANN. § 51.008; H.C.R. 209, 75th Leg., R.S. (1997); Texas A&M Board of Regents approval	1996	\$7,771,000	289
TX A&M University-San Antonio Current	TX. EDUC. CODE ANN. § 51.008	2009	\$1,060,000	290
TX A&M University-Central TX Current	TX. EDUC. CODE ANN. § 51.008	2009	\$3,683,000	291
Commission of Arts Operating	TX. GOV'T CODE ANN. § 444.027	1993	\$5,454,497	334
Food & Drug Retail Fees	TX. HEALTH & SAFETY CODE ANN. § 437.0125(e)	1993	\$10,360,572	341
Midwestern State University	TX. NAT. RES. CODE ANN. § 34.017	1968	\$2,000	412
Parks and Wildlife Operating	TX. PARKS & WILD. CODE ANN. § 11.038	1971	\$1,160,000	420
Criminal Justice Planning	TX. CRIM. PROC. CODE ANN § 102.056; TX. GOV'T CODE ANN. § 772.006; TX. LOC. GOV'T CODE ANN. § 133.102	1971	\$67,723,093	421
Department of Assistance Rehabilitation Services	TX. HUM. RES. CODE ANN. § 22.002(e)	1971	\$3,109,000	422
Rural Economic Development	TX. GOV'T CODE ANN. § 481.084	1971	\$409,000	425
Adjutant General Federal	TX. GOV'T CODE ANN. § 431.035	1973	\$4,906,000	449
Coastal Public Lands Management Fee	TX. NAT. RES. CODE ANN. § 33.015	1973	\$160,622	450
TX Spill Response	TX. WATER CODE ANN. § 26.265	1975	\$119,000	452
Disaster Contingency	TX. GOV'T CODE ANN. § 418.073	1975	\$6,191,000	453
Federal Land Reclamation	TX. NAT. RES. CODE ANN. § 131.231	1976	\$247,000	454
TX Recreation and Parks	TX. PARKS & WILD. CODE ANN. § 24.002	1979	\$37,676,000	467
Texas Commission on Environmental Quality Occupational Licensing	TX. WATER CODE ANN. § 34.005 et. al.	1979	\$6,183,078	468
Inaugural	TX. GOV'T CODE ANN. § 401.003	1979	\$164,000	472
Business Enterprise Program	TX. HUM. RES. CODE ANN. §§ 91.014, 94.011	1983	\$2,456,851	492
Motorcycle Education	TX. TRANSP. CODE ANN. § 662.011	1983	\$14,441,000	501
Non-Game and Endangered Species Conservation	TX. PARKS & WILD. CODE ANN. § 11.052	1983	\$726,038	506
State Lease	TX. GOV'T CODE ANN. §§ 403.011, 1232.004	1983	\$2,349,324	507
Bureau of Emergency Management	TX. HEALTH & SAFETY CODE ANN. § 773.060(b)	1983	\$6,301,164	512
Public Health Services Fee	TX. HEALTH & SAFETY CODE ANN. § 12.035	1983	\$1,654,337	524
Medical School Tuition Set Aside	TX. EDUC. CODE ANN. § 61.539	1985	\$17,000	542

APPENDIX D: GENERAL REVENUE–DEDICATED ACCOUNTS COUNTED TOWARD CERTIFICATION, 2012–13 BIENNIUM

ACCOUNT NAME	LEGAL CITATION	DATE OF CREATION	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION	ACCOUNT NUMBER
TX Capital Trust	TX. GOV'T CODE ANN. § 2201.001; TX. NAT. RES. CODE ANN. § 31.158	1985	\$14,586,395	543
Lifetime License Endowment	TX. PARKS & WILD. CODE ANN. § 11.061	1986	\$24,077,762	544
Waste Management	TX. HEALTH & SAFETY CODE ANN. § 361.132	1985	\$38,650,677	549
Hazardous and Solid Waste Remediation	TX. HEALTH & SAFETY CODE ANN. § 361.133	1985	\$48,030,698	550
Federal Surplus Property Service Charge	TX. GOV'T CODE ANN. § 2175.370; Op. Tex. Att'y Gen. No. JM-479	1986	\$96,761	570
Bill Blackwood Law Enforcement Management Institute	TX. EDUC. CODE ANN. § 96.64(1); TX. LOC. GOV'T CODE ANN. § 133.102	1987	\$1,087,477	581
Motor Carrier Enforcement Federal	TX. TRANSP. CODE ANN. ch. 644	1987	\$77,000	582
TX Racing Commission	TX. REV. CIV. STAT. ANN. art. 179e, §§ 3.09, 6.08	1987	\$1,124,260	597
Petroleum Storage Tank Remediation	TX. WATER CODE ANN. §§ 26.3573, 26.3574	1989	\$156,691,078	655
TX Preservation Trust	TX. GOV'T CODE ANN. § 442.015	1989	\$7,903,450	664
Artificial Reef	TX. PARKS & WILD. CODE ANN. § 89.041	1989	\$9,077,000	679
Solid Waste Disposal Fees	TX. HEALTH & SAFETY CODE ANN. § 361.014	1989	\$119,886,676	5000
Young Farmer Loan Guarantee	TX. AGRIC. CODE ANN. ch. 58	1993	\$248,329	5002
Hotel Occupancy Tax for Economic Development	TX. TAX CODE ANN. § 156.251(d)	1981	\$8,381,000	5003
Parks and Wildlife Conservation and Capital	TX. PARKS & WILD. CODE ANN. § 11.043	1993	\$394,571	5004
Attorney General Law Enforcement	TX. GOV'T CODE ANN. § 402.005; TX. CRIM. PROC. CODE ANN. § 59.06	1993	\$2,824,605	5006
Commission on State Emergency Communications	TX. HEALTH & SAFETY CODE ANN. §§ 771.072(f), 771.077	1993	\$25,407,788	5007
Children with Special Healthcare Needs	TX. HEALTH & SAFETY CODE ANN. §§ 35.007, 35.008	1989	\$391,000	5009
Sexual Assault Program	TX. GOV'T CODE ANN. § 420.008	1993	\$38,591,332	5010
Crime Stoppers Assistance	TX. LOC. GOV'T CODE ANN. § 133.102; TX. GOV'T CODE ANN. § 414.010	1990	\$883,608	5012
Breath Alcohol Testing	TX. CRIM. PROC. ANN. art. 102.016; TX. LOC. GOV'T CODE ANN. § 133.102	1990	\$11,564,000	5013
TX Collegiate License Plates	TX. TRANSP. CODE ANN. § 504.615	1990	\$561,000	5015
Asbestos Removal Licensure	TX. OCC. CODE ANN. § 1954.056(e)	1987	\$25,186,242	5017
Home Health Services	TX. HEALTH & SAFETY CODE ANN. § 142.010	1979	\$33,181,976	5018
Workplace Chemicals List	TX. HEALTH & SAFETY CODE ANN. §§ 505.016, 506.017	1993	\$3,930,723	5020
Certification of Mammography Systems	TX. HEALTH & SAFETY CODE ANN. §§ 401.421–401.431	1993	\$2,157,120	5021
Oysters Sales	TX. HEALTH & SAFETY CODE ANN. § 436.103	1993	\$842,000	5022
Shrimp License Buy Back	TX. PARKS & WILD. CODE ANN. § 77.120	1995	\$1,747,000	5023
Food and Drug Registration	TX. HEALTH & SAFETY CODE ANN. § 431.224	1989	\$25,322,698	5024

APPENDIX D: GENERAL REVENUE—DEDICATED ACCOUNTS COUNTED TOWARD CERTIFICATION, 2012–13 BIENNIUM

ACCOUNT NAME	LEGAL CITATION	DATE OF CREATION	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION	ACCOUNT NUMBER
Workforce Commission Federal	TX. GOV'T CODE ANN. ch. 403	1996	\$17,781,000	5026
Read To Succeed Plates	TX. TRANSP. CODE ANN. § 504.607	1997	\$5,000	5027
Fugitive Apprehension	TX. LOC. GOV'T CODE ANN. § 133.102	1997	\$197,396,000	5028
Center for Study and Prevention of Juvenile Crime and Delinquency	TX. LOC. GOV'T CODE ANN. § 133.102	1997	\$7,495,582	5029
Big Bend National Park Plates	TX. TRANSP. CODE ANN. § 504.606	1997	\$59,000	5030
Animal Friendly Plates	TX. HEALTH & SAFETY CODE ANN. § 828.014	1997	\$1,237,224	5032
Houston Livestock Show and Rodeo Scholarship Plates	TX. TRANSP. CODE ANN. § 504.613	1997	\$10,000	5034
Attorney General Volunteer Advocate Program Plates	TX. TRANSP. CODE ANN. § 502.292	1997	\$67,000	5036
Railroad Commission Federal	TX. NAT. RES. CODE ANN. arts. 6447, 6519c	1998	\$376,000	5041
TX Reads Plates	TX. TRANSP. CODE ANN. § 502.2663; TX. GOV'T CODE ANN. § 441.0092	1999	\$13,000	5042
Permanent Fund for Health and Tobacco Education and Enforcement	TX. GOV'T CODE ANN. § 403.105	1999	\$16,264,450	5044
Permanent Fund for Children and Public Health	TX. GOV'T CODE ANN. § 403.1055	1999	\$5,453,080	5045
Permanent Fund for Emergency Medical Services and Trauma Care	TX. GOV'T CODE ANN. § 403.106	1999	\$3,184,033	5046
Permanent Fund for Rural Health Facility Capital Improvement	TX. GOV'T CODE ANN. § 403.1065	1999	\$2,793,400	5047
Permanent Hospital for Capital Improvements and the Texas Center for Infectious Disease	TX. GOV'T CODE ANN. § 403.1066	1999	\$600,000	5048
State Owned Multicategorical Teaching Hospital	TX. GOV'T CODE ANN. § 466.408	1999	\$14,035,000	5049
9-1-1 Service Fees	TX. HEALTH & SAFETY CODE ANN. §§ 771.071(e), 771.077	1999	\$164,474,479	5050
Go Texan Partner Program Plates	TX. AGRIC. CODE ANN. § 46.008	1999	\$1,824,982	5051
Girl Scout License Plates	TX. TRANSP. CODE ANN. § 504.622	1999	\$4,000	5052
Tourism Plates	TX. TRANSP. CODE ANN. § 504.617	1999	\$145,000	5053
TX Special Olympics License Plates	TX. HEALTH & SAFETY CODE ANN. § 533.018	2001	\$3,000	5055
A&M Kingsville Graduation Assistance Plates	TX. TRANSP. CODE ANN. § 504.626	1999	\$32,000	5056
Waterfowl and Wetland Conservation Plates	TX. TRANSP. CODE ANN. § 504.627	1999	\$37,000	5057
Peace Officer Flag	TX. OCC. CODE ANN. § 1701.161(c)	2001	\$11,000	5059
Private Sector Prison Industries	TX. GOV'T CODE ANN. § 497.056	2001	\$1,474,101	5060

APPENDIX D: GENERAL REVENUE–DEDICATED ACCOUNTS COUNTED TOWARD CERTIFICATION, 2012–13 BIENNIUM

ACCOUNT NAME	LEGAL CITATION	DATE OF CREATION	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION	ACCOUNT NUMBER
Volunteer Fire Department Assistance	TX. GOV'T CODE ANN. § 614.104	2001	\$91,946,764	5064
Environmental Testing Laboratory Accreditation	TX. WATER CODE ANN. § 5.807	2001	\$660,890	5065
Rural Volunteer Fire Department Insurance	TX. GOV'T CODE ANN. § 614.075	2001	\$4,251,211	5066
Emissions Reduction Plan	TX. HEALTH & SAFETY CODE ANN. § 386.251	2001	\$653,866,232	5071
Fair Defense	TX. GOV'T CODE ANN. § 71.058; TX. LOC. GOV'T CODE ANN. § 133.102	2001	\$18,725,500	5073
TX Healthy Kids Successor	S.B. 236 and H.B. 3088, 77th Legislature, R.S. Sec. 4(c)	2001	\$17,000	5074
Quality Assurance	TX. HEALTH & SAFETY CODE ANN. § 252.206	2001	\$866,281	5080
Barber School Tuition Protection	TX. OCC. CODE ANN. § 1601.3571	2001	\$15,000	5081
Correctional Management Institute and Criminal Justice	TX. LOC. GOV'T CODE ANN. § 133.102	2001	\$1,255,070	5083
Child Abuse Neglect and Prevention Operating	TX. HUM. RES. CODE ANN. § 40.106	2001	-	5084
Child Abuse Neglect and Prevention Trust	TX. HUM. RES. CODE ANN. § 40.105	2001	\$17,338,597	5085
I Love TX Plates	TX. TRANSP. CODE ANN. § 504.619	2001	\$16,000	5086
YMCA License Plates	TX. EDUC. CODE ANN. § 7.026	2001	\$4,000	5089
Office of Rural Community Affairs Federal	TX. GOV'T CODE ANN. ch. 487	2001	\$1,849,000	5091
Dry Cleaning Facility Release	TX. HEALTH & SAFETY CODE ANN. § 374.101	2003	\$24,352,444	5093
Operating Permit Fees	TX. HEALTH & SAFETY CODE ANN. § 382.0622(b-1)	2003	\$4,531,777	5094
Perpetual Care	TX. HEALTH & SAFETY CODE ANN. §§ 401.003(11), 401.109	2003	-	5096
System Benefit	TX. UTIL. CODE ANN. § 39.903(a)	2003	\$850,980,127	5100
Subsequent Injury	TX. LAB. CODE ANN. § 403.006(a)	2003	\$65,658,720	5101
Tertiary Care	TX. HEALTH & SAFETY CODE ANN. § 46.003	2003	\$28,437,000	5102
TX B-On-Time Student Loan	TX. EDUC. CODE ANN. § 56.463	2003	\$119,478,209	5103
Public Assurance	TX. OCC. CODE ANN. § 153.0535	2003	\$3,740,679	5105
Economic Development Bank	TX. GOV'T CODE ANN. § 489.105	2003	\$7,160,928	5106
EMS, Trauma Facility, Trauma Care Systems	TX. HEALTH & SAFETY CODE ANN. § 773.006	2003	\$15,442,820	5108
Medicaid Recovery 42 U.S.C. §1396p	TX. GOV'T CODE ANN. § 531.077	2003	\$6,162,000	5109
Economic Development and Tourism	TX. TRANSP. CODE ANN. § 502.271	2003	\$79,000	5110
Designated Trauma Facility and EMS	TX. HEALTH & SAFETY CODE ANN. § 780.003	2003	\$387,967,137	5111
TX Music Foundation Plates	TX. TRANSP. CODE ANN. § 504.369; TX. EDUC. CODE ANN. § 7.027	2003	\$21,000	5113

APPENDIX D: GENERAL REVENUE—DEDICATED ACCOUNTS COUNTED TOWARD CERTIFICATION, 2012–13 BIENNIUM

ACCOUNT NAME	LEGAL CITATION	DATE OF CREATION	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION	ACCOUNT NUMBER
TX Military Value Revolving Loan	TX. GOV'T CODE ANN. § 436.156	2003	-	5114
Daughters of the Republic of TX Plates	TX. TRANSP. CODE ANN. § 504.637	2003	\$107,000	5115
TX Lions Camp Plates	TX. TRANSP. CODE ANN. § 504.656	2003	\$64,000	5116
March of Dimes Plates	TX. TRANSP. CODE ANN. § 504.651	2004	\$9,997	5117
Knights of Columbus Plates	TX. TRANSP. CODE ANN. § 504.638	2004	\$3,000	5118
Cotton Boll Plates	TX. TRANSP. CODE ANN. § 504.636	2004	\$22,000	5119
Marine Mammal Recovery Plates	TX. TRANSP. CODE ANN. § 504.644	2004	\$75,000	5120
Share The Road Plates	TX. TRANSP. CODE ANN. § 504.633	2004	\$25,000	5121
El Paso Mission Restoration Plates	TX. TRANSP. CODE ANN. § 504.635	2005	\$6,000	5122
Air Force Association of TX Plates	TX. TRANSP. CODE ANN. § 504.630	2005	\$1,000	5123
Childhood Immunization	TX. HEALTH & SAFETY CODE ANN. §§ 192.0021, 194.005	2005	-	5125
Boy Scout Plates	TX. TRANSP. CODE ANN. § 504.6545	2005	\$10,000	5126
Employment and Training Investment Holding	TX. LAB. CODE ANN. § 204.122	2005	\$89,666,000	5128
TX State Rifle Association Plates	TX. TRANSP. CODE ANN. § 504.631	2005	\$17,000	5130
Master Gardener Plates	TX. TRANSP. CODE ANN. § 504.652	2005	\$35,000	5131
TX 4-H Plates	TX. TRANSP. CODE ANN. § 504.645	2005	\$9,000	5132
Urban Forestry Plates	TX. TRANSP. CODE ANN. § 504.632	2005	\$17,000	5133
Be A Blood Donor Plates	TX. HEALTH & SAFETY CODE ANN. § 162.016; TX. TRANSP. CODE ANN. § 504.641	2005	\$15,000	5134
Educator Excellence	TX. EDUCATION CODE ANN. § 21.703	2006	-	5135
Cancer Prevention and Research	TX. HEALTH & SAFETY CODE ANN. § 102.201	2007	\$178,000	5136
Regional Trauma	TX. HEALTH & SAFETY CODE ANN. § 782.002	2007	\$54,173,000	5137
Specialty License Plates General	TX. TRANSP. CODE ANN. § 504.801	2007	\$168,000	5140
American Legion Plates	TX. TRANSP. CODE ANN. § 504.413	2003	\$1,000	5141
Marine Conservation Plates	TX. TRANSP. CODE ANN. § 504.660	2009	\$5,000	5142
Jobs & Ed for Texans (JET)	TX. GOV'T CODE ANN. § 403.352	2009	\$547,000	5143
Physician Education Loan Repayment Program	TX. EDUC. CODE ANN. § 61.5391	2009	\$76,086,954	5144
Large County & Municipality Recreation and Parks	TX. PARKS & WILDLIFE CODE ANN. § 24.052	2009	\$3,926,000	5150

SOURCE: Comptroller of Public Accounts.

APPENDIX E

GENERAL REVENUE–DEDICATED ACCOUNTS COUNTED TOWARD CERTIFICATION, 2012–13 BIENNIUM

FIGURE E1
ACCOUNTS WITH ADMINISTERING AGENCY, BY BUDGET ARTICLE

ACCOUNT NAME	ACCOUNT NUMBER	PRIMARY ADMINISTERING AGENCY	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION	BUDGET ARTICLE
Federal Public Library Service	118	Texas State Library and Archives Commission	\$89,000	I
Governor's Office Federal Projects	224	Governor – Fiscal	\$56,941,000	I
Commission of Arts Operating	334	Texas Commission on the Arts	\$5,454,497	I
Criminal Justice Planning	421	Governor – Fiscal	\$67,723,093	I
Rural Economic Development	425	Governor – Fiscal	\$409,000	I
Inaugural	472	Inaugural Committee	\$164,000	I
State Lease	507	Texas Public Finance Authority	\$2,349,324	I
Federal Surplus Property Service Charge	570	Texas Facilities Commission	\$96,761	I
TX Preservation Trust	664	Texas Historical Commission	\$7,903,450	I
Hotel Occupancy Tax for Economic Development	5003	Governor – Fiscal	\$8,381,000	I
Attorney General Law Enforcement	5006	Attorney General	\$2,824,605	I
Commission on State Emergency Communications	5007	Commission on State Emergency Communications	\$25,407,788	I
Sexual Assault Program	5010	Attorney General	\$38,591,332	I
Crime Stoppers Assistance	5012	Governor – Fiscal	\$883,608	I
Attorney General Volunteer Advocate Program Plates	5036	Attorney General	\$67,000	I
TX Reads Plates	5042	Texas State Library and Archives Commission	\$13,000	I
9-1-1 Service Fees	5050	Commission on State Emergency Communications	\$164,474,479	I
Tourism Plates	5053	Governor – Fiscal	\$145,000	I
Economic Development Bank	5106	Governor – Fiscal	\$7,160,928	I
Economic Development and Tourism	5110	Governor – Fiscal	\$79,000	I
TX Music Foundation Plates	5113	Governor – Fiscal	\$21,000	I
TX Military Value Revolving Loan	5114	Governor – Fiscal	-	I
Daughters of the Republic of TX Plates	5115	Governor – Fiscal	\$107,000	I
El Paso Mission Restoration Plates	5122	Texas Historical Commission	\$6,000	I
Air Force Association of TX Plates	5123	Texas Veterans Commission	\$1,000	I

FIGURE E1 (CONTINUED)
ACCOUNTS WITH ADMINISTERING AGENCY, BY BUDGET ARTICLE

ACCOUNT NAME	ACCOUNT NUMBER	PRIMARY ADMINISTERING AGENCY	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION	BUDGET ARTICLE
Cancer Prevention and Research	5136	Cancer Prevention and Research Institute of Texas	\$178,000	I
American Legion Plates	5141	Texas Veterans Commission	\$1,000	I
Jobs & Ed for Texans (JET)	5143	Comptroller – State Fiscal	\$547,000	I
		Subtotal, Article I	\$390,018,865	
Vital Statistics	19	Department of State Health Services	\$14,611,607	II
Comprehensive Rehabilitation	107	Department of Assistive and Rehabilitative Services	\$1,992,000	II
Federal Public Welfare Administration	117	Department of Aging and Disability Services	\$4,301,000	II
Hospital Licensing	129	Department of State Health Services	\$12,982,103	II
Federal Health and Health Lab Funding Excess Revenues	273	Department of State Health Services	\$37,151,000	II
Food & Drug Retail Fees	341	Department of State Health Services	\$10,360,572	II
Department of Assistance Rehabilitation Services	422	Department of Assistive and Rehabilitative Services	\$3,109,000	II
Business Enterprise Program	492	Department of Assistive and Rehabilitative Services	\$2,456,851	II
Bureau of Emergency Management	512	Department of State Health Services	\$6,301,164	II
Public Health Services Fee	524	Department of State Health Services	\$1,654,337	II
Children with Special Healthcare Needs	5009	Department of State Health Services	\$391,000	II
Asbestos Removal Licensure	5017	Department of State Health Services	\$25,186,242	II
Home Health Services	5018	Department of Aging and Disability Services	\$33,181,976	II
Workplace Chemicals List	5020	Department of State Health Services	\$3,930,723	II
Certification of Mammography Systems	5021	Department of State Health Services	\$2,157,120	II
Oysters Sales	5022	Department of State Health Services	\$842,000	II
Food and Drug Registration	5024	Department of State Health Services	\$25,322,698	II
Animal Friendly Plates	5032	Department of State Health Services	\$1,237,224	II
Permanent Fund for Health and Tobacco Education and Enforcement	5044	Department of State Health Services	\$16,264,450	II
Permanent Fund for Children and Public Health	5045	Department of State Health Services	\$5,453,080	II
Permanent Fund for Emergency Medical Services and Trauma Care	5046	Department of State Health Services	\$3,184,033	II
Permanent Hospital for Capital Improvements and the Texas Center for Infectious Disease	5048	Department of State Health Services	\$600,000	II

FIGURE E1 (CONTINUED)
ACCOUNTS WITH ADMINISTERING AGENCY, BY BUDGET ARTICLE

ACCOUNT NAME	ACCOUNT NUMBER	PRIMARY ADMINISTERING AGENCY	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION	BUDGET ARTICLE
State Owned Multicategorical Teaching Hospital	5049	Department of State Health Services	\$14,035,000	II
TX Special Olympics License Plates	5055	Department of Aging and Disability Services	\$3,000	II
TX Healthy Kids Successor	5074	Health and Human Services Commission	\$17,000	II
Quality Assurance	5080	Department of Aging and Disability Services	\$866,281	II
Child Abuse Neglect and Prevention Operating	5084	Department of Family and Protective Services	-	II
Child Abuse Neglect and Prevention Trust	5085	Department of Family and Protective Services	\$17,338,597	II
I Love TX Plates	5086	Department of Assistive and Rehabilitative Services	\$16,000	II
Tertiary Care	5102	Department of State Health Services	\$28,437,000	II
EMS, Trauma Facility, Trauma Care Systems	5108	Department of State Health Services	\$15,442,820	II
Medicaid Recovery 42 U.S.C. §1396p	5109	Health and Human Services Commission	\$6,162,000	II
Designated Trauma Facility and EMS	5111	Department of State Health Services	\$387,967,137	II
March of Dimes Plates	5117	Department of State Health Services	\$9,997	II
Childhood Immunization	5125	Department of State Health Services	-	II
Be A Blood Donor Plates	5134	Department of State Health Services	\$15,000	II
Regional Trauma	5137	Health and Human Services Commission	\$54,173,000	II
		Subtotal, Article II	\$737,153,012	
Texas A&M University Mineral Income	96	Texas A&M University System	\$1,888,819	III
Federal Health, Education and Welfare	148	Texas Education Agency	\$15,005,000	III
TX A&M Kingsville Special Mineral	154	Texas A&M University – Kingsville	\$35,000	III
Federal School Lunch	171	Texas Education Agency	\$742,000	III
University of Houston Current	225	University of Houston	\$10,848,000	III
University of TX - Pan American Current	226	University of Texas – Pan American	\$328,000	III
Angelo State University Current	227	Angelo State University	\$3,469,000	III
University of TX at Tyler Current	228	University of Texas at Tyler	\$7,468,000	III
University of Houston Clear Lake Current	229	University of Houston – Clear Lake	\$7,632,000	III
TX A&M-Corpus Christi Current	230	Texas A&M University – Corpus Christi	\$10,038,000	III
TX A&M International University Current	231	Texas A&M International University	\$6,848,000	III

FIGURE E1 (CONTINUED)
ACCOUNTS WITH ADMINISTERING AGENCY, BY BUDGET ARTICLE

ACCOUNT NAME	ACCOUNT NUMBER	PRIMARY ADMINISTERING AGENCY	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION	BUDGET ARTICLE
TX A&M University-Texarkana Current	232	Texas A&M University – Texarkana	\$3,369,000	III
University of Houston- Victoria Current	233	University of Houston – Victoria	\$1,263,000	III
University of TX System Cancer Center Current	236	University of Texas M.D. Anderson Cancer Center	\$210,000	III
TX State Technical College System Current	237	Texas State Technical College System	\$11,251,000	III
University of TX at Dallas Current	238	University of Texas at Dallas	\$23,701,000	III
TX Tech University Health Sciences Center Current	239	Texas Tech University Health Sciences Center	\$796,000	III
TX A&M University Current	242	Texas A&M University (Main University)	\$21,616,000	III
Tarleton State University Current	243	Tarleton State University	\$5,165,000	III
University of TX at Arlington Current	244	University of Texas at Arlington	\$5,614,000	III
Prairie View A&M University Current	245	Prairie View A&M University	\$39,509,000	III
TX Southern University Current	247	Texas Southern University	\$14,981,000	III
University of TX at Austin Current	248	University of Texas at Austin	\$2,329,000	III
University of TX at San Antonio Current	249	University of Texas at San Antonio	\$76,000	III
University of TX at El Paso Current	250	University of Texas at El Paso	\$3,481,000	III
University of TX at the Permian Basin Current	251	University of Texas of the Permian Basin	\$8,631,000	III
University of TX Southwestern Medical Center Dallas Current	252	University of Texas Southwestern Medical Center at Dallas	\$9,619,000	III
TX Woman's University Current	253	Texas Woman's University	\$6,846,000	III
TX A&M-Kingsville Current	254	Texas A&M University – Kingsville	\$7,880,000	III
TX Tech University Current	255	Texas Tech University	\$51,929,000	III
Lamar University Current	256	Lamar University	\$6,944,000	III
TX A&M University-Commerce Current	257	Texas A&M University – Commerce	\$6,000,000	III
University of North TX Current	258	University of North Texas	\$16,085,000	III
Sam Houston State University Current	259	Sam Houston State University	\$13,470,000	III
TX State University-San Marcos Current	260	Texas State University – San Marcos	\$21,094,000	III
Stephen F. Austin State University Current	261	Stephen F. Austin State University	\$348,000	III
Sul Ross State University Current	262	Sul Ross State University	\$517,000	III
West TX A&M University Current	263	West Texas A&M University	\$123,000	III

FIGURE E1 (CONTINUED)
ACCOUNTS WITH ADMINISTERING AGENCY, BY BUDGET ARTICLE

ACCOUNT NAME	ACCOUNT NUMBER	PRIMARY ADMINISTERING AGENCY	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION	BUDGET ARTICLE
Midwestern State University Current	264	Midwestern State University	\$4,700,000	III
University of Houston Downtown Current	268	University of Houston – Downtown	\$302,000	III
TX Tech University Special Mineral	269	Texas Tech University	\$16,103	III
University of Texas Health Sciences Center at Houston Current	271	University of Texas Health Science Center at Houston	\$8,518,000	III
TX A&M University at Galveston Current	275	Texas A&M University at Galveston	\$3,046,000	III
University of Texas Health Sciences Center at San Antonio Current	279	University of Texas Health Science Center at San Antonio	\$11,036,000	III
University of North Texas Health Sciences Center at Fort Worth Current	280	University of North Texas Health Science Center at Fort Worth	\$2,113,000	III
Lamar State College Orange Current	285	Lamar State College – Orange	\$2,200,000	III
Lamar State College Port Arthur Current	286	Lamar State College – Port Arthur	\$250,000	III
Lamar Institute of Technology Current	287	Lamar Institute of Technology	\$2,998,000	III
TX A&M University-System Health Sciences Center Current	289	Texas A&M University System Health Science Center	\$7,771,000	III
TX A&M University-San Antonio Current	290	Texas A&M University - San Antonio	\$1,060,000	III
TX A&M University-Central TX Current	291	Texas A&M University - Central Texas	\$3,683,000	III
Midwestern State University	412	Midwestern State University	\$2,000	III
Medical School Tuition Set Aside	542	Texas Higher Education Coordinating Board	\$17,000	III
Bill Blackwood Law Enforcement Management Institute	581	Sam Houston State University	\$1,087,477	III
TX Collegiate License Plates	5015	Texas Higher Education Coordinating Board	\$561,000	III
Read To Succeed Plates	5027	Texas Education Agency	\$5,000	III
Center for Study and Prevention of Juvenile Crime and Delinquency	5029	Prairie View A&M University	\$7,495,582	III
Houston Livestock Show and Rodeo Scholarship Plates	5034	Texas Higher Education Coordinating Board	\$10,000	III
Girl Scout License Plates	5052	Texas Higher Education Coordinating Board	\$4,000	III
A&M Kingsville Graduation Assistance Plates	5056	Texas A&M University – Kingsville	\$32,000	III

FIGURE E1 (CONTINUED)
ACCOUNTS WITH ADMINISTERING AGENCY, BY BUDGET ARTICLE

ACCOUNT NAME	ACCOUNT NUMBER	PRIMARY ADMINISTERING AGENCY	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION	BUDGET ARTICLE
Volunteer Fire Department Assistance	5064	Texas Forest Service	\$91,946,764	III
Rural Volunteer Fire Department Insurance	5066	Texas Forest Service	\$4,251,211	III
Correctional Management Institute and Criminal Justice	5083	Sam Houston State University	\$1,255,070	III
YMCA License Plates	5089	Texas Education Agency	\$4,000	III
Knights of Columbus Plates	5118	Texas Education Agency	\$3,000	III
Cotton Boll Plates	5119	Texas Higher Education Coordinating Board	\$22,000	III
Share The Road Plates	5121	Texas Education Agency	\$25,000	III
Boy Scout Plates	5126	Texas Higher Education Coordinating Board	\$10,000	III
TX State Rifle Association Plates	5130	Texas AgriLife Extension Service	\$17,000	III
Master Gardener Plates	5131	Texas AgriLife Extension Service	\$35,000	III
TX 4-H Plates	5132	Texas AgriLife Extension Service	\$9,000	III
Urban Forestry Plates	5133	Texas Forest Service	\$17,000	III
Educator Excellence	5135	Texas Education Agency	-	III
Physician Education Loan Repayment Program	5144	Texas Higher Education Coordinating Board	\$76,086,954	III
		Subtotal, Article III	\$697,216,189	
GR Account - Fair Defense	5073	Office of Court Administration	\$18,725,500	IV
		Subtotal, Article IV	\$18,725,500	
Federal Disaster	92	Texas Department of Public Safety	\$3,196,000	V
Operators and Chauffeurs License	99	Texas Department of Public Safety	\$30,905,737	V
Law Enforcement Officer Standards and Education	116	Commission on Law Enforcement Officer Standards and Education	\$25,345,574	V
Federal Civil Defense and Disaster Relief	221	Texas Department of Public Safety	\$583,000	V
Department of Public Safety Federal	222	Texas Department of Public Safety	\$15,868,000	V
Adjutant General Federal	449	Adjutant General's Department	\$4,906,000	V
Disaster Contingency	453	Texas Department of Public Safety	\$6,191,000	V
Motorcycle Education	501	Texas Department of Public Safety	\$14,441,000	V
Motor Carrier Enforcement Federal	582	Texas Department of Public Safety	\$77,000	V
Breath Alcohol Testing	5013	Texas Department of Public Safety	\$11,564,000	V
Fugitive Apprehension	5028	Texas Department of Criminal Justice	\$197,396,000	V

FIGURE E1 (CONTINUED)
ACCOUNTS WITH ADMINISTERING AGENCY, BY BUDGET ARTICLE

ACCOUNT NAME	ACCOUNT NUMBER	PRIMARY ADMINISTERING AGENCY	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION	BUDGET ARTICLE
Peace Officer Flag	5059	Commission on Law Enforcement Officer Standards and Education	\$11,000	V
Private Sector Prison Industries	5060	Texas Department of Criminal Justice	\$1,474,101	V
		Subtotal, Article V	\$311,958,412	
Game, Fish, Water Safety	9	Parks and Wildlife Department	\$106,582,460	VI
Coastal Protection	27	General Land Office	\$28,516,638	VI
State Parks	64	Parks and Wildlife Department	\$39,821,198	VI
Low-Level Radioactive Waste	88	Texas Commission on Environmental Quality	\$42,085,753	VI
Alternative Fuels Research and Education	101	Railroad Commission of Texas	\$12,480,859	VI
Air Control Board Federal	102	Texas Commission on Environmental Quality	\$2,431,000	VI
Oil Field Cleanup	145	Railroad Commission of Texas	\$36,470,551	VI
Used Oil Recycling	146	Texas Commission on Environmental Quality	\$11,587,313	VI
Clean Air	151	Texas Commission on Environmental Quality	\$144,539,819	VI
Water Resource Management	153	Texas Commission on Environmental Quality	\$40,164,960	VI
Watermaster Administration	158	Texas Commission on Environmental Quality	\$1,431,849	VI
Federal Land and Water Conservation	223	Parks and Wildlife Department	\$2,079,000	VI
Parks and Wildlife Operating	420	Parks and Wildlife Department	\$1,160,000	VI
Coastal Public Lands Management Fee	450	General Land Office	\$160,622	VI
TX Spill Response	452	Texas Commission on Environmental Quality	\$119,000	VI
Federal Land Reclamation	454	Railroad Commission of Texas	\$247,000	VI
TX Recreation and Parks	467	Parks and Wildlife Department	\$37,676,000	VI
Texas Commission on Environmental Quality Occupational Licensing	468	Texas Commission on Environmental Quality	\$6,183,078	VI
Non-Game and Endangered Species Conservation	506	Parks and Wildlife Department	\$726,038	VI
TX Capital Trust	543	General Land Office	\$14,586,395	VI
Lifetime License Endowment	544	Parks and Wildlife Department	\$24,077,762	VI
Waste Management	549	Texas Commission on Environmental Quality	\$38,650,677	VI
Hazardous and Solid Waste Remediation	550	Texas Commission on Environmental Quality	\$48,030,698	VI
Petroleum Storage Tank Remediation	655	Texas Commission on Environmental Quality	\$156,691,078	VI
Artificial Reef	679	Parks and Wildlife Department	\$9,077,000	VI
Solid Waste Disposal Fees	5000	Texas Commission on Environmental Quality	\$119,886,676	VI
Young Farmer Loan Guarantee	5002	Department of Agriculture	\$248,329	VI

FIGURE E1 (CONTINUED)
ACCOUNTS WITH ADMINISTERING AGENCY, BY BUDGET ARTICLE

ACCOUNT NAME	ACCOUNT NUMBER	PRIMARY ADMINISTERING AGENCY	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION	BUDGET ARTICLE
Parks and Wildlife Conservation and Capital	5004	Parks and Wildlife Department	\$394,571	VI
Shrimp License Buy Back	5023	Parks and Wildlife Department	\$1,747,000	VI
Big Bend National Park Plates	5030	Parks and Wildlife Department	\$59,000	VI
Railroad Commission Federal	5041	Railroad Commission of Texas	\$376,000	VI
Go Texan Partner Program Plates	5051	Department of Agriculture	\$1,824,982	VI
Waterfowl and Wetland Conservation Plates	5057	Parks and Wildlife Department	\$37,000	VI
Environmental Testing Laboratory Accreditation	5065	Texas Commission on Environmental Quality	\$660,890	VI
Emissions Reduction Plan	5071	Texas Commission on Environmental Quality	\$653,866,232	VI
Dry Cleaning Facility Release	5093	Texas Commission on Environmental Quality	\$24,352,444	VI
Operating Permit Fees	5094	Texas Commission on Environmental Quality	\$4,531,777	VI
Perpetual Care	5096	Texas Commission on Environmental Quality	-	VI
TX Lions Camp Plates	5116	Parks and Wildlife Department	\$64,000	VI
Marine Mammal Recovery Plates	5120	Parks and Wildlife Department	\$75,000	VI
Marine Conservation Plates	5142	Parks and Wildlife Department	\$5,000	VI
Large County & Municipality Recreation and Parks	5150	Parks and Wildlife Department	\$3,926,000	VI
Subtotal, Article VI			\$1,617,631,649	
TX Highway Beautification	71	Texas Department of Transportation	\$2,247,342	VII
Community Affairs Federal	127	Texas Department of Housing and Community Affairs	\$6,832,000	VII
Unemployment Compensation Special Administration	165	Texas Workforce Commission	\$13,280,520	VII
Workforce Commission Federal	5026	Texas Workforce Commission	\$17,781,000	VII
Permanent Fund for Rural Health Facility Capital Improvement	5047	Texas Department of Rural Affairs	\$2,793,400	VII
Office of Rural Community Affairs Federal	5091	Texas Department of Rural Affairs	\$1,849,000	VII
Employment and Training Investment Holding	5128	Texas Workforce Commission	\$89,666,000	VII
Specialty License Plates General	5140	Texas Department of Motor Vehicles	\$168,000	VII
Subtotal, Article VII			\$134,617,262	
Appraiser Registry	28	Texas Real Estate Commission	\$31,000	VIII
TX Department of Insurance Operating	36	Texas Department of Insurance	\$116,262,000	VIII
Scholarship 5th Year Accounting Student	106	Texas State Board of Public Accountancy	\$3,746,500	VIII

FIGURE E1 (CONTINUED)
ACCOUNTS WITH ADMINISTERING AGENCY, BY BUDGET ARTICLE

ACCOUNT NAME	ACCOUNT NUMBER	PRIMARY ADMINISTERING AGENCY	ESTIMATED REVENUES AND BALANCES AVAILABLE FOR CERTIFICATION	BUDGET ARTICLE
Private Beauty School Tuition Protection	108	Texas Department of Licensing and Regulation	\$152,000	VIII
TX Racing Commission	597	Texas Racing Commission	\$1,124,260	VIII
Barber School Tuition Protection	5081	Texas Department of Licensing and Regulation	\$15,000	VIII
System Benefit	5100	Public Utility Commission of Texas	\$850,980,127	VIII
Subsequent Injury	5101	Texas Department of Insurance	\$65,658,720	VIII
Public Assurance	5105	Texas Medical Board	\$3,740,679	VIII
Subtotal, Article VIII			\$1,041,710,286	

SOURCES: Legislative Budget Board; Comptroller of Public Accounts.

