



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

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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.

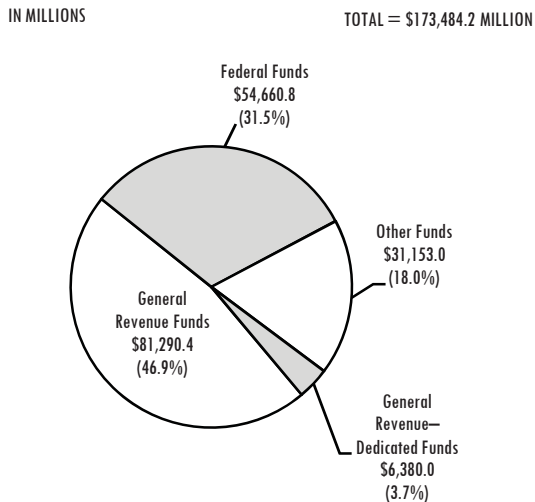
There are more than 200 dedicated accounts within the General Revenue Fund (General Revenue–Dedicated accounts), which are for the deposit and accounting of revenues dedicated for a particular purpose. A dedication may be applied to the source of revenue being deposited to the account or to a General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

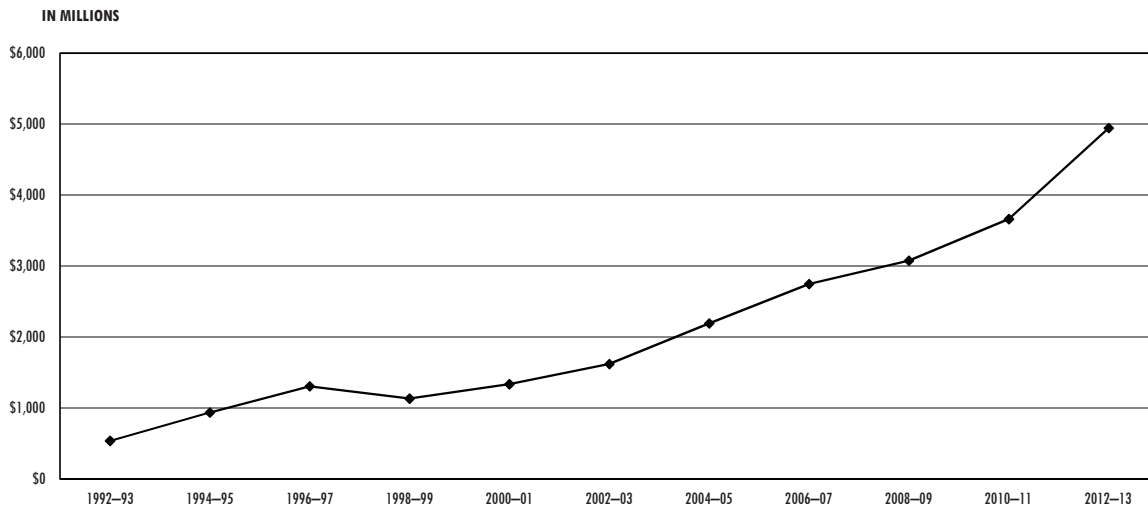
certification has grown by more than 800 percent since the 1992–93 biennium. **Figure 2** shows the value of General Revenue–Dedicated balances counted toward certification in each biennium since the 1992–93 biennium.

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.

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.

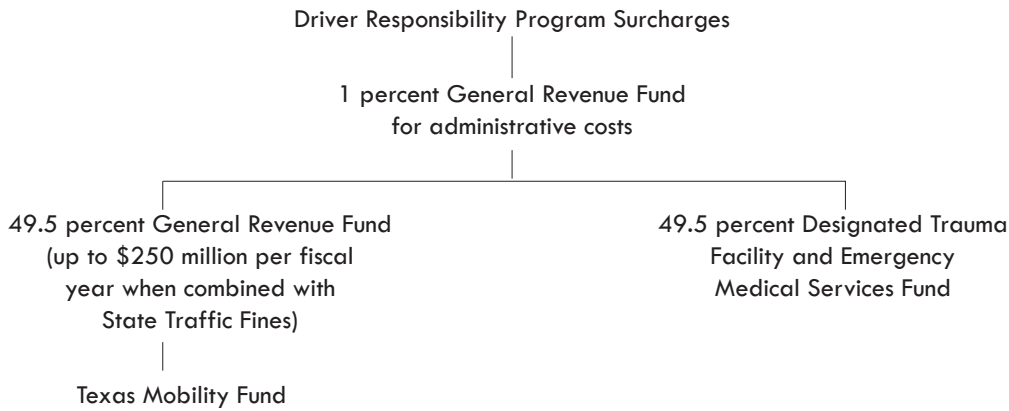
The Texas Health and Safety Code, Chapter 780, was amended in 2011 to authorize DSHS to transfer funds from the Designated Trauma Account to the Health and Human Services Commission (HHSC) to maximize the receipt of federal Medicaid funds. To implement this provision, HHSC amended its Medicaid hospital 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.

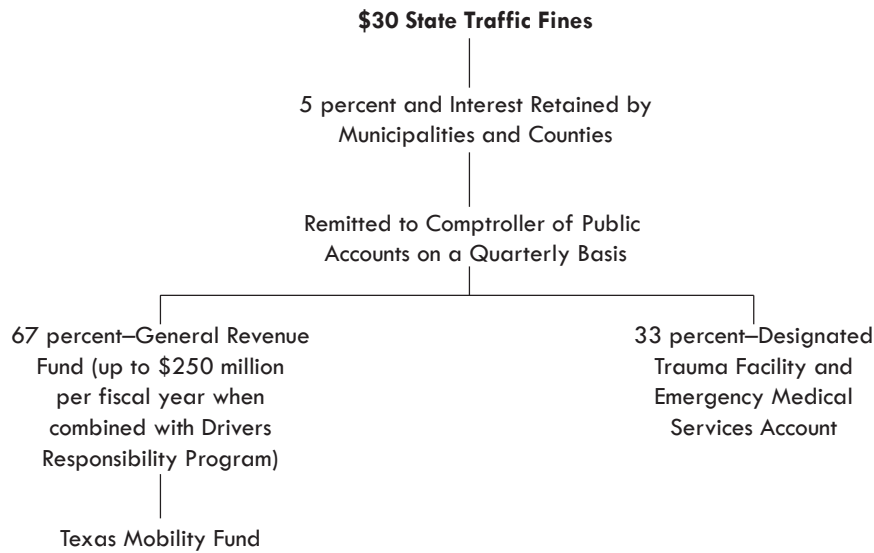
In fiscal year 2012, \$85.0 million in DRP revenue was deposited to the Designated Trauma Account, approximately 73 percent of all deposits to the account. The account deposits include \$28.8 million in \$30 state traffic fine revenue. **Figure B9** shows the revenue deposited to the Designated Trauma 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

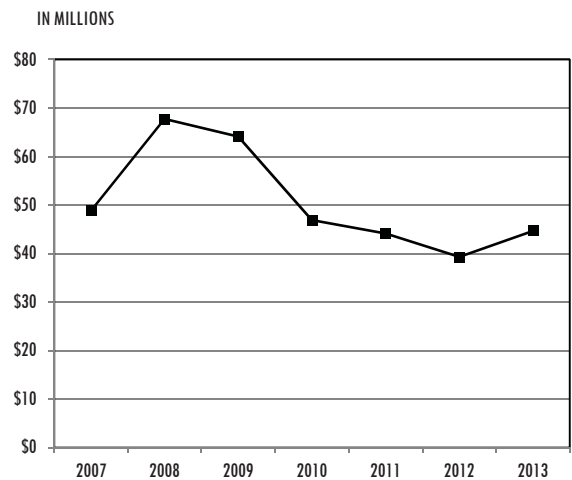
The 9-1-1 Services Fee Account No. 5050 is dedicated to provide funding for the implementation of 9-1-1 services in the state. Given the importance of 9-1-1 to the safety of citizens and the on-going needs to maintain the current 9-1-1 system and to implement NG 9-1-1, the 9-1-1 Services Fee Account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

BIENNium	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,

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.

