



LEGISLATIVE BUDGET BOARD

Further Reduce Reliance on General Revenue–Dedicated Accounts for Certification of the State Budget

Legislative Policy Report

SUBMITTED TO THE 84TH TEXAS LEGISLATURE

LEGISLATIVE BUDGET BOARD STAFF

FEBRUARY 2015

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CONTENTS

Further Reduce Reliance on General Revenue–Dedicated Accounts for Certification of the State Budget.....	1
Appendix A: Summary of Account-Specific Recommendations to Reduce Reliance on General Revenue–Dedicated Accounts for Certification of General Revenue Fund Appropriations.....	11
Appendix B: Detailed Description of Account-Specific Recommendations to Reduce the Reliance on General Revenue–Dedicated Accounts for Certification of General Revenue Fund Appropriations....	15
Appendix C: General Revenue–Dedicated Counted Toward Certification, 2014–15 Biennium Accounts, by Estimated Balance	35
Appendix D: General Revenue–Dedicated Counted Toward Certification, 2014–15 Biennium Accounts with Legal Citation, by Account Number	44
Appendix E: General Revenue–Dedicated Counted Toward Certification, 2014–15 Biennium, with Administering Agency, by Budget Article.....	53

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

General Revenue–Dedicated accounts are subaccounts within the General Revenue Fund that are for the deposit and accounting of revenues dedicated for a particular purpose. Since 1991, unappropriated General Revenue–Dedicated account balances have been counted as available to certify General Revenue Fund appropriations. Certification of appropriations is required by the Texas Constitution, Article III, Section 49a. In 1991, the Texas Comptroller of Public Accounts counted \$540 million in General Revenue–Dedicated account balances as available to certify appropriations of General Revenue Funds. Reliance on General Revenue–Dedicated accounts for certification increased as accounts were added and revenue collections in many accounts exceeded appropriations. By 2011, the amount of General Revenue–Dedicated account balances available to certify appropriations of General Revenue Funds reached \$4.9 billion.

The Eighty-third Legislature, 2013, reduced the amount of General Revenue–Dedicated account balances counted for certification to \$4.2 billion. Reducing the amount of General Revenue–Dedicated account balances that may be counted toward certification has consequences both in terms of complying with the Constitutional provision that limits appropriations in any biennium to revenue estimated to be available by the Comptroller of Public Accounts and appropriation and revenue decisions the Legislature may choose to make.

FACTS AND FINDINGS

- ◆ The practice of counting unappropriated General Revenue–Dedicated balances as available for certification allows the Legislature to appropriate smaller amounts from these dedicated accounts for their statutory purpose, leaving fund balances to facilitate compliance with the pay-as-you-go limit and to help fund budget priorities. This practice has led to the accumulation of large balances in multiple accounts.
- ◆ The Texas Comptroller of Public Accounts counted \$4.2 billion in the balances of 224 General Revenue–Dedicated accounts as available to certify appropriations of General Revenue Funds for the 2014–15 biennium. This amount was \$778 million

less than was counted toward budget certification for the 2012–13 biennium.

- ◆ The Legislature established an ongoing process to reduce reliance on General Revenue–Dedicated account balances for certification. House Bill 7, Eighty-third Legislature, 2013, required the Legislative Budget Board to monitor and evaluate the counting of dedicated revenue for certifying appropriations of General Revenue Funds and to develop recommendations that could reduce reliance on dedicated revenue for certification.
- ◆ Although not required by statute, the Texas Comptroller of Public Accounts publishes a report regarding the General Revenue–Dedicated accounts that are counted for certification of General Revenue Fund appropriations after the end of each regular session of the Texas Legislature. This report provides definitive information on the revenues, appropriations, and balances for each General Revenue–Dedicated account counted for certification of General Revenue Fund appropriations.
- ◆ For some General Revenue–Dedicated accounts, counting the account balance to certify appropriations of General Revenue Funds does not materially affect the level of appropriation or the ultimate use of the account's revenue.
- ◆ Due to General Revenue Fund cash flow requirements and outstanding obligations at the end of each biennium, it is not practical to reduce the balances in all General Revenue–Dedicated accounts to zero.
- ◆ Focusing on General Revenue–Dedicated account balances that are significantly affected by the practice of being counted for certification that are more significantly affected by this practice would allow the Legislature to more effectively reduce the incentives to appropriate less of this dedicated revenue for intended purposes and the reliance on it for certification.

RECOMMENDATIONS

- ◆ **Recommendation 1:** Amend statute to require the Texas Comptroller of Public Accounts to publish a

report regarding the General Revenue–Dedicated accounts that are counted for certification of General Revenue Fund appropriations after the end of each regular session of the Texas Legislature. This amendment would codify current practice to ensure continued availability of this information.

- ◆ **Recommendation 2:** Implement additional account-specific measures to reduce reliance on General Revenue–Dedicated accounts for certifying appropriated General Revenue Funds by adjusting revenue, increasing appropriations, or modifying uses of dedicated revenue. Detailed recommendations by account are included in Appendix A.

DISCUSSION

General Revenue–Dedicated accounts are subaccounts within the General Revenue Fund that are dedicated for a particular purpose or that receive revenue dedicated for a particular purpose. More than 200 of these accounts have been established. General Revenue–Dedicated accounts first were established through fund consolidation, a process intended to eliminate most statutory funds and revenue dedications.

The Seventy-second Legislature, First Called Session, 1991, enacted legislation that initiated the fund consolidation process. The consolidation was intended to proceed in two steps. The first step occurred on August 31, 1993, when 281 special funds were brought into the General Revenue Fund as General Revenue–Dedicated accounts. In addition to establishing General Revenue–Dedicated accounts, this legislation added Texas Government Code, Section 403.095. Subsection b of this provision made unappropriated revenues in these dedicated accounts available for general governmental purposes and certification of General Revenue Fund appropriations by the Texas Comptroller of Public Accounts (CPA), pursuant to Texas Constitution, Article III, Section 49-a, also known as the “Pay As You Go Limit.” This provision limits appropriations for any biennium, except under certain circumstances, to the amount of revenue estimated to be available by CPA. In 1991, General Revenue–Dedicated accounts increased the amount available for certification by \$540 million.

The second step in the fund consolidation process was scheduled to occur on August 31, 1995, when all General Revenue–Dedicated accounts and statutory dedications of the revenue in those accounts were to be abolished. Ninety-seven of the 281 accounts that existed were abolished, but

the Seventy-third Legislature and the Seventy-fourth Legislature exempted most dedicated accounts from being abolished and continued most revenue dedications. The accounts remained as General Revenue–Dedicated accounts, and since then the Legislature has established additional accounts. While the fund consolidation process never was completed, each biennium since 1995, the Legislature has enacted a fund consolidation bill that extended Texas Government Code, Section 403.095, and specified which accounts and dedications are created or retained.

Since the initial elimination of accounts in 1995, General Revenue–Dedicated balances typically have not been transferred into the General Revenue Fund and have not been appropriated for general purposes. The balances, however, have been counted as available for certification of General Revenue Fund appropriations. The practice of counting unappropriated General Revenue–Dedicated balances as available for certification allows the Legislature to appropriate smaller amounts from these dedicated accounts for their statutory purpose, leaving fund balances to facilitate compliance with the “Pay-As-You-Go-Limit” and to help fund budget priorities. This practice has led to accumulations of large balances in multiple accounts.

The state’s reliance on General Revenue–Dedicated accounts for certification has increased significantly since 1991. **Figure 1** shows the number of General Revenue–Dedicated accounts and the amount counted for certification of General Revenue Fund appropriations from the General Revenue–Dedicated accounts for each biennium.

REQUIRED REVIEW OF GENERAL REVENUE–DEDICATED ACCOUNTS

The Eighty-third Legislature directed the Legislative Budget Board (LBB) to monitor and evaluate dedicated revenue counted for certification of General Revenue Fund appropriations and to develop recommendations to reduce reliance on dedicated revenue for certification. House Bill 7, Eighty-third Legislature, 2013, requires the LBB to develop and implement a process to review the dedication, appropriation, and accumulation of General Revenue–Dedicated Funds. The bill requires the LBB to incorporate into budget recommendations appropriate measures to reduce reliance on available dedicated revenue for certification and to include with budget recommendations plans to further reduce reliance for the subsequent six years.

One tool to evaluate the practice of counting General Revenue–Dedicated accounts for certification is CPA’s

**FIGURE 1
GENERAL REVENUE–DEDICATED ACCOUNTS COUNTED
TOWARD CERTIFICATION, 1991 TO 2013**

LEGISLATIVE SESSION	YEAR	ACCOUNTS	AMOUNT AVAILABLE FOR CERTIFICATION
Seventy-second	1991	278	\$540
Seventy-third	1993	281	\$940
Seventy-fourth	1995	184	\$1,310
Seventy-fifth	1997	192	\$1,137
Seventy-sixth	1999	202	\$1,339
Seventy-seventh	2001	241	\$1,625
Seventy-eighth	2003	245	\$2,197
Seventy-ninth	2005	254	\$2,752
Eightieth	2007	256	\$3,080
Eighty-first	2009	265	\$3,666
Eighty-second	2011	260	\$4,949
Eighty-third	2013	224	\$4,171

NOTE: Amounts available for certification shown in millions.
SOURCE: Comptroller of Public Accounts.

publication, *Report on Use of General Revenue Dedicated Accounts*, which CPA historically has released after the end of each regular legislative session. This report provides definitive information regarding the revenues, appropriations, and balances of each General Revenue–Dedicated account that is counted to certify General Revenue Fund appropriations. The report also informs the public, providing transparency to the state budget. However, this report is not required by law. Recommendation 1 would amend the Texas Government Code, Chapter 403, to require publication of the report. This amendment would codify CPA’s current practice and ensure continued publication.

GENERAL REVENUE–DEDICATED ACCOUNTS COUNTED FOR CERTIFICATION FOR THE 2014–15 BIENNIUM

The following summarizes actions taken by the Legislature relating to counting dedicated revenue toward certification of appropriated General Revenue Funds; analysis of this practice, including some counting of dedicated revenue that does not materially affect the level of appropriation or ultimate use of the account’s revenue; and recommendations to further reduce reliance on dedicated revenue for certification, as required by House Bill 7.

In the January 2013 *Biennial Revenue Estimate* for the 2014–15 biennium, CPA estimated that beginning balances in General Revenue–Dedicated accounts would be \$5.3

billion, and that revenue collections in those accounts would total \$6.4 billion. The Legislature appropriated \$7.5 billion from General Revenue–Dedicated accounts, including \$0.2 billion appropriated in the Supplemental Appropriations Bill for fiscal year 2013. After accounting for the appropriations and legislative actions that would change the amount of revenue deposited into the accounts, CPA estimated that \$4.2 billion was available to certify General Revenue Fund appropriations. Absent legislative action, the amount of General Revenue–Dedicated Funds available for certification would have increased to \$5.4 billion. The \$4.2 billion counted for certification from General Revenue–Dedicated accounts was 4.4 percent of the \$95.0 billion General Revenue Funds budget for the 2014–15 biennium.

Figure 2 shows the amount of revenue in General Revenue–Dedicated accounts counted to certify General Revenue Fund appropriations for the 2014–15 biennium. Ten select General Revenue–Dedicated accounts with the highest estimated balances available for certification are shown individually. The estimated balances in those 10 accounts total \$2.3 billion, more than half of the total \$4.2 billion counted for certification in dedicated accounts.

Detailed information regarding the amount of each General Revenue–Dedicated account balance counted for certification for the 2014–15 biennium is shown in the appendices.

ACTIONS TO REDUCE RELIANCE ON GENERAL REVENUE–DEDICATED ACCOUNTS BY THE EIGHTY-THIRD LEGISLATURE

The Eighty-third Legislature, 2013, took steps to reduce reliance on General Revenue–Dedicated accounts for certification by reducing the amount of these account balances. Provisions in House Bill 7 reduced the amount available from General Revenue–Dedicated accounts by \$920 million. House Bill 1025 (Supplemental Appropriations Act), the General Appropriations Act, and House Bill 7 increased appropriations from the Designated Trauma Facility and EMS Account. House Bill 1025 also increased appropriations from the Oil and Gas Regulation and Cleanup Account; the Game, Fish, and Water Safety Account; and the Water Resource Management Account. House Bill 595 eliminated the Tertiary Care Account. Measures in House Bill 7 and selected items in House Bill 1025, House Bill 1, and House Bill 595 are shown in **Figure 3**.

**FIGURE 2
GENERAL REVENUE–DEDICATED ACCOUNT BALANCES AVAILABLE TO CERTIFY APPROPRIATIONS OF GENERAL REVENUE FUNDS (IN MILLIONS), 2014–15 BIENNIUM**

RANK	ACCOUNT	AMOUNT COUNTED
1	Texas Emissions Reduction Plan Account 5071	\$992.6
2	Clean Air Account 151	\$209.2
3	Employment and Training Investment Holding Account 5128	\$182.4
4	911 Service Fees Account 5050	\$177.8
5	Petroleum Storage Tank Remediation Account 655	\$144.0
6	Texas B-on-Time Student Loan Account 5103	\$137.5
7	Physician Education Loan Repayment Program Account 5144	\$120.6
8	Solid Waste Disposal Fees Account 5000	\$117.6
9	Regional Trauma Account 5137	\$96.7
10	Designated Trauma Facility and EMS Account 5111	\$94.7
Total of Top Ten Accounts		\$2,273.5
Other General Revenue–Dedicated Accounts Counted for Certification		\$1,897.4
Total Amount Counted for Certification from General Revenue–Dedicated Accounts for the 2014–15 biennium		\$4,170.9

NOTE: Available balances in certain accounts listed are required for cash flow purposes or to fund long-term obligations. See pages 7–8 for more on the categorization of account balances.

SOURCE: Comptroller of Public Accounts.

**FIGURE 3
SELECT MEASURES REDUCING GENERAL REVENUE–DEDICATED REVENUE COUNTED FOR CERTIFICATION OF GENERAL REVENUE FUNDS APPROPRIATIONS (IN MILLIONS), 2014–15 BIENNIUM**

BILL	ACCOUNT	ACTION	REDUCTION
House Bill 7	System Benefit Fund Account 5100	Repealed the Utility Fee	\$245.5
	System Benefit Fund Account 5100	Increased appropriations for low-income utility rate relief	\$500.0
	Volunteer Fire Department Assistance Account 5064	Limited assessment to amount of appropriation	\$30.5
	Solid Waste Disposal Fees Account 5000	Reduced fees and increased allowable uses	\$19.4
	Alternative Fuels Research and Education Account 101	Abolished account	\$9.1
	Oil and Gas Regulation and Cleanup Account 5155	Expanded use of account	\$1.1
	Various	Deposit of earned interest to General Revenue Funds	\$107.6
	Various Specialty License Plate Accounts	Collections deposited to new trust fund	\$6.7
House Bill 1025 (Supplemental Appropriations Bill)	Designated Trauma Facility and EMS Account 5111	Appropriation	\$137.9
	Oil and Gas Regulation and Cleanup Account 5155	Appropriation	\$16.7
	Game Fish and Water Safety Account 9	Appropriation	\$3.0
	Water Resource Management Account 153	Appropriation	\$0.5
Senate Bill 1 (General Appropriations Act)	Designated Trauma Facility and EMS Account 5111	Appropriations in excess of collections	\$188.4
House Bill 595	Tertiary Care Account 5102	Abolished account; balance transferred to the General Revenue Fund	\$24.5

NOTE: The reduction of the System Benefit Fund will not be completed during the 2014–15 biennium. Provisions in House Bill 7 sunset the System Benefit Fund and the low-income utility rate discount program on August 31, 2016.

SOURCE: Legislative Budget Board.

FUND CONSOLIDATION BILLS

Each session starting with the Seventy-fourth Legislature, 1995, the Legislature has passed a fund consolidation bill. Each fund consolidation bill provided that funds, accounts, and dedications nominally established by bills passed in that regular session were abolished and became part of the General Revenue Fund, unless the funds, accounts, or dedications were explicitly exempted from being abolished in the fund consolidation bill. House Bill 3050, Seventy-fourth Legislature, Regular Session, 1995, set an expiration date for Texas Government Code, Section 403.095, of August 31, 1997. Each subsequent fund consolidation bill has included a two-year extension of this section. A list of enacted fund consolidation bills is shown in **Figure 4**.

HOUSE BILL 6, EIGHTY-THIRD LEGISLATURE, 2013

House Bill 6, Eighty-third Legislature, 2013, the fund consolidation bill, authorized establishment of one new General Revenue–Dedicated account, the Statewide Electronic Filing System Account. The revenue in the account may only be appropriated to the Office of Court Administration and is dedicated to the statewide electronic filing project for courts and for grants to counties to implement the system. House Bill 6 authorized establishment of six special funds (Other Funds) in the state Treasury and

**FIGURE 4
FUND CONSOLIDATION BILLS
FISCAL YEARS 1995 TO 2013**

BILL	LEGISLATIVE SESSION
House Bill 3050	Seventy-fourth, 1995
House Bill 2948	Seventy-fifth, 1997
House Bill 3084	Seventy-sixth, 1999
House Bill 3088	Seventy-seventh, 2001
House Bill 3318	Seventy-eighth, 2003
Senate Bill 1605	Seventy-ninth, 2005
House Bill 3107	Eightieth, 2007
House Bill 4583	Eighty-first, 2009
Senate Bill 1588	Eighty-second, 2011
House Bill 6	Eighty-third, 2013

SOURCE: Legislative Budget Board.

five funds outside the Treasury. **Figure 5** shows the funds and accounts established by the Eighty-third Legislature.

House Bill 6 eliminated 13 accounts, 3 special funds, and 16 revenue dedications contained in legislation passed by the Eighty-third Legislature, Regular Session. Those accounts, funds, and dedications are shown in **Figure 6**.

Of the 16 revenue dedications abolished by House Bill 6, 14 were dedications of new revenue sources. These revenue

**FIGURE 5
FUNDS, ACCOUNTS, AND DEDICATIONS ESTABLISHED BY THE EIGHTY-THIRD LEGISLATURE, FISCAL YEAR 2013**

FUND/ACCOUNT	AGENCY	ESTABLISHING BILL
General Revenue–Dedicated Account		
Statewide Electronic Filing System Account 5157	Office of Court Administration	House Bill 2302
Other Funds		
State Water Implementation Fund Account 361	Texas Water Development Board	House Bill 4
State Water Implementation Revenue Fund Account 362	Texas Water Development Board	House Bill 4
License Plate Trust Fund Account 802	Texas Department of Motor Vehicles / Other	House Bill 7
Permanent Fund Supporting Military and Veterans Exemptions Account 210	Comptroller of Public Accounts	Senate Bill 1158
Texas Economic Development Fund Account 183	Texas Department of Agriculture	Senate Bill 1214
Transportation Infrastructure Fund Account 184	Texas Department of Transportation	Senate Bill 1747
Outside the State Treasury		
Governor’s Mansion Renewal Trust	State Preservation Board	Senate Bill 201
Texas Health Insurance Pool Account	Texas Department of Insurance	Senate Bill 1367
Incremental Hotel-Associated Revenue Suspense Trust	Comptroller of Public Accounts	Senate Bill 748
Texas Home Visiting Program Trust	Health and Human Services	Senate Bill 1836
Glenda Dawson Donate Life—Texas Registry Fund	Texas Department of Public Safety	Senate Bill 1815

SOURCE: Comptroller of Public Accounts.

**FIGURE 6
FUNDS, ACCOUNTS, AND DEDICATIONS ABOLISHED BY HOUSE BILL 6, EIGHTY-THIRD LEGISLATURE, REGULAR SESSION, 2013**

FUND/ACCOUNT	ESTABLISHING BILL
General Revenue–Dedicated Accounts	
Innovative Adult Career Education Grant	House Bill 437
Statewide Technology Account	House Bill 2472
Clearing Fund Account	House Bill 2472
Mixed Beverage Tax Clearance Fund	House Bill 3572
Cancer Prevention and Research Interest and Sinking Fund	Senate Bill 149
Specialty Drug Court Program	Senate Bill 462
Guardian Certification Account	Senate Bill 966
Citrus Budwood and Citrus Nursery Stock Penalties	Senate Bill 1427
Texas National Guard Members Supplemental Military Duty Pay	Senate Bill 1536
Mathematics and Science Teacher Investment Fund	Senate Bill 1720
New Funds	
Skills Development Fund	House Bill 3028
Texas Competitive Knowledge Fund	Senate Bill 215
New Revenue Dedications	
Clean Air	House Bill 788
Law Enforcement Officer Standards and Education	House Bill 1009
Texas Department of Insurance Local Operating Fund	House Bill 2163
State Highway Fund	House Bill 2741
State Highway Fund	House Bill 3070
Oil and Gas Regulation and Cleanup	House Bill 3309
Foundation School Fund	House Bill 3390
Texas Department of Insurance Operating Account	Senate Bill 734
Texas Department of Insurance Operating Account	Senate Bill 822
State Highway Fund	Senate Bill 1017
Texas Department of Insurance Operating Account	Senate Bill 1286
Clean Air and Operating Permit Fees	Senate Bill 1756
New Revenue Dedications and New Accounts	
Dental Public Assurance, General Revenue Account	House Bill 3201
Environmental Radiation and Perpetual Care, General Revenue Account	Senate Bill 347
Truancy Prevention and Diversion Fund, General Revenue Account	Senate Bill 1419
New Revenue Dedications and New Fund	
Revenue dedications to Texas Department of Motor Vehicles Fund	House Bill 2202

SOURCE: Comptroller of Public Accounts.

sources are deposited to the General Revenue Fund. Five of the revenue sources were appropriated specifically. Pursuant to the General Appropriations Act, Article IX, Section 6.17, CPA, with LBB approval, is authorized to change the method of finance for an appropriation to correspond to changes made by other legislation that affect the revenue source. Accordingly, CPA changed the method of finance of these five revenue sources to General Revenue Funds for the 2014–15 biennium. The remaining new revenue sources are deposited to the General Revenue Fund as unappropriated revenue.

COUNTING GENERAL REVENUE–DEDICATED ACCOUNTS FOR CERTIFICATION

Counting dedicated revenue for certification of General Revenue Funds appropriations affects various accounts differently and results in two distinct, but related, issues. The first issue is transparency. Counting balances for certification pursuant to the Texas Government Code, Section 403.095, authorizes the Legislature to appropriate more General Revenue Funds than would be allowed in the absence of unappropriated General Revenue–Dedicated account balances. This practice also results in the appearance that revenue dedicated for a specific purpose is being spent for general purposes. This issue applies to all General Revenue–Dedicated accounts, even if counting revenue in the account for certification has little or no substantive effect on the account’s operation, administering agency, or programs funded by the account.

The second issue is that some revenue deposited to General Revenue–Dedicated accounts and dedicated for a particular purpose is not being appropriated fully, causing the balances in those accounts to accumulate. This issue affects some, but not all accounts.

For many accounts, dedicated revenue is appropriated and spent for its dedicated purpose. The balances in these accounts that are counted for certification are primarily the result of the timing of revenue collections and spending. These accounts have predictable cash balances at the end of each biennium. The balances do not significantly accumulate over the long-term. For these accounts, counting the balances for certification of General Revenue Fund appropriations has little or no effect on the accounts’ level of appropriations, operation, administering agency, or programs. Typically, these accounts do not require further action by the Legislature to modify revenue, appropriations, or revenue or account dedication.

HIGHER EDUCATION CURRENT ACCOUNTS

Higher education current accounts, which are General Revenue–Dedicated accounts whose primary revenue source is statutory tuition, are examples of this type of account. The funds in these accounts may be used only for the support, maintenance, and operation of the institution. Balances in these accounts are caused by the timing of revenue collections and expenditures, and the year-end balances have been predictable. Counting balances in current accounts to certify General Revenue Fund appropriations does not affect the operation of the accounts or the institutions administering the accounts. CPA estimated that \$447.9 million in current account balances were available for certification of General Revenue Fund appropriations for the 2014–15 biennium.

SELF-LEVELING ACCOUNTS

Counting General Revenue–Dedicated balances for certification does not materially affect self-leveling accounts, accounts in which revenue collection are linked to appropriations levels. An example is the Department of Insurance Operating Account No. 36. The account is self-leveling and funded through fees and insurance maintenance taxes imposed by the Texas Department of Insurance (TDI). TDI adjusts the rates of its maintenance taxes to cover the cost of appropriations funded with the maintenance tax. The CPA counted \$85.7 million in the Department of Insurance Operating account as available for certification of General Revenue Fund appropriations in the 2014–15 biennium.

FEDERAL ACCOUNTS

Another group of accounts that are not affected materially by being counted for certification are the General Revenue–Dedicated accounts that are designated as federal accounts. The accounts receive deposits of state and federal revenue, but most of the revenue is federal. Federal restrictions apply to the use of these accounts. CPA considers the balances to be obligated for spending on federal programs. From these 17 accounts, \$160.7 million was available for certification of General Revenue Fund appropriations for the 2014–15 biennium.

ACCOUNTS REQUIRING MINIMUM BALANCES FOR CASH FLOW

In addition to the accounts described previously, many accounts maintain balances at the end of each fiscal year to pay for encumbrances against the accounts and to allow the administering agencies to manage cash flow imbalances within the fiscal year. LBB staff identified 72 General

Revenue–Dedicated accounts that had year-to-date expenditures in excess of year-to-date revenue collections during fiscal year 2014. For example, Water Resource Management Account No. 153 expenditures exceeded revenue collections in four months of fiscal year 2014. Without the existing account balance, expenditures from this account could not be made. These 72 accounts would have needed beginning balances of at least \$144.5 million to support fiscal year 2014 cash flow patterns. Therefore, if the Legislature were to reduce the unappropriated balances of these accounts to zero at the end of a fiscal year, the revenue collections in these accounts would be insufficient for expenditure needs.

ACCOUNTS REQUIRING BALANCES FOR LONG-TERM OBLIGATIONS AND INFRASTRUCTURE NEEDS

Some accounts with accumulated balances are intended to fund infrastructure demands and long-term state obligations. According to CPA, the balance in the 9-1-1 Services Fee Account No. 5050 available for certification of General Revenue Fund appropriations for the 2014–15 biennium was \$177.5 million. However, this balance and subsequent revenues deposited into the 9-1-1 Services Fee Account are required to fund the cost of maintaining current 9-1-1 services and multi-year implementation of Next Generation 9-1-1 Services. Similarly, the \$144.0 million CPA-estimated balance in the Petroleum Storage Tank Remediation Account No. 655 may be required to fund \$44.9 million to \$82.7 million in projected cleanup and monitoring costs. These costs are related to releases at 366 petroleum-contaminated sites that were reported to the Texas Commission on Environmental Quality (TCEQ) on or before December 1998. Another example, the Employment Training and Investment Holding Account (General Revenue–Dedicated account), is funded by an assessment levied on state employers and based on wages paid. Balances in the account are transferred to the Unemployment Compensation Trust Fund as needed to maintain a sufficient balance in the trust account to fund state obligations for unemployment compensation claims.

FURTHER REDUCE RELIANCE ON GENERAL REVENUE–DEDICATED ACCOUNTS

CPA does not count all General Revenue–Dedicated accounts in the General Revenue Fund as available for certification of General Revenue appropriations due to constitutional, federal, or trust restrictions or because some

accounts have no ongoing source of revenue, and the balances are unpredictable.

As described previously, of accounts that are counted toward certification, not all are affected by this practice. This includes:

- university current accounts;
- self-leveling accounts;
- accounts designated as federal;
- accounts that require a balance for cash flow needs; and
- accounts that fund long-term obligations.

These accounts should be considered a lower priority for modifying current practices or statute. Examples of these accounts are shown in **Figure 7**. Excluding these balances from the total counted as available for certification in the 2014–15 biennium would have resulted in approximately \$2.8 billion in unappropriated General Revenue–Dedicated account balances. This represents the General Revenue account balances that are more significantly affected by the practice. Focusing on General Revenue–Dedicated account balances counted as available for certification that comprise this total would allow the Legislature to more effectively reduce the reliance on these balances for certification.

For some accounts, revenue has been collected for a particular purpose and has not been appropriated fully for that purpose. The balances in those accounts accumulate as a result of revenue collections exceeding appropriations. The accumulation of dedicated revenue in these accounts could be addressed by implementing account-specific measures such as decreasing the amount of revenue deposited to the accounts, increasing appropriations for their dedicated purpose, expanding the dedication of the allowable use of the accounts, or transferring balances from the accounts. Increasing appropriations for the dedicated purpose can be addressed in the appropriations process. Reducing revenue deposited to an account, expanding the allowable uses of the account, or transferring account balances typically requires statutory change, although some streams are controlled by appropriation or rule.

As directed by House Bill 7, Eighty-third Legislature, 2013, LBB staff considered measures to reduce reliance on available dedicated revenue for certification in developing recommendations for the 2016–17 General Appropriations Bill. The appropriations bills developed at the beginning of

**FIGURE 7
EXAMPLE OF BALANCES IN ACCOUNTS THAT ARE
MINIMALLY AFFECTED OR REQUIRED FOR CASH FLOW (IN
MILLIONS), 2014–15 BIENNIUM**

ACCOUNT	AMOUNT
Higher Education Current Accounts	\$447.9
Department of Insurance Operating Account	\$85.7
Federal Accounts	\$160.7
Subtotal	\$694.3
Estimated Cash Flow Needs of Other General Revenue–Dedicated Accounts	\$144.5 (1)
Select Accounts Requiring Balances for Long-term Obligations and Infrastructure Needs	\$504.3 (2)
Total	\$1,343.1

NOTES:

- (1) Excludes higher education current funds; license plate accounts; 17 primarily federal accounts; and two other accounts, the System Benefit Fund and the Designated Trauma Facility and EMS Account, which were affected by House Bill 7, Eighty-third Legislature, Regular Session, 2013. The Tertiary Care Account, which was abolished, also is excluded.
- (2) Two of these accounts would be affected by account specific recommendation contained in Appendices A and B.

SOURCE: Legislative Budget Board.

the Regular Session of the Eighty-fourth Legislature include appropriations from General Revenue–Dedicated accounts that exceed estimated revenue in those particular accounts. These appropriations would reduce the balances of some General Revenue–Dedicated accounts and the amount available to certify appropriations of General Revenue Funds. Other appropriations in the introduced bills exceed appropriations from particular General Revenue–Dedicated accounts in the 2014–15 General Appropriations Act. These appropriations would not reduce reliance on General Revenue–Dedicated accounts for certification, but would reduce increases in General Revenue–Dedicated account balances available for certification.

ACCOUNT-SPECIFIC RECOMMENDATIONS

Other statutory or appropriation changes in addition to the appropriations included in the 2016–17 General Appropriations Bills would further reduce reliance on General Revenue–Dedicated accounts counted for certification. Recommendation 2 would implement account-specific measures to reduce reliance on General Revenue–Dedicated accounts for certification of appropriated General Revenue Funds by adjusting revenue, increasing appropriations, or modifying uses of dedicated revenue. In most cases, account-specific recommendations are directed toward accounts in which significant balances have

accumulated as the result of appropriations being lower than revenue collections. The estimated amount of reduction associated with account-specific recommendations to reduce reliance on General Revenue–Dedicated accounts counted for certification are shown in **Figure 8** and are discussed in greater detail in Appendix A.

APPENDICES

The appendices shown in **Figure 9** provide specific details about the General Revenue–Dedicated accounts counted for certification.

**FIGURE 8
BALANCE REDUCTIONS FROM ACCOUNT-SPECIFIC RECOMMENDATIONS (IN MILLIONS), 2016–17 BIENNIUM**

ACCOUNT	ESTIMATE OF THE REDUCTION IN BALANCE COUNTED FOR CERTIFICATION	CERTIFICATION COST
Texas Commission on Law Enforcement Account 116	\$0.3	\$0.3
Clean Air Account 151	\$86.8	\$86.8
Petroleum Storage Tank Remediation Account 655	\$21.6	\$21.6
Sexual Assault Program Account 5010	\$9.9	\$9.9
911 Service Fees Account 5050	\$23.1	\$23.1
Volunteer Fire Department Assistance Account 5064	\$33.5	\$30.0
Emissions Reduction Plan Account 5071	\$687.8	\$687.8
System Benefit Fund Account 5100	\$247.0	\$247.0
Texas B-on-Time Student Loan Account 5103	\$74.0	\$74.0
Designated Trauma Facility and EMS Account 5111	\$160.8	\$148.0
Educator Excellence Innovation Account 5135	\$92.3	\$0.0
Regional Trauma Account 5137	\$32.2	\$32.2
Physician Education Loan Repayment Program Account 5144	\$65.7	\$0.9
Emergency Radio Infrastructure Account 5153	\$5.0	\$5.0
TOTAL	\$1,539.9	\$1,366.6

NOTE: Certification cost differs from the reduction in balance counted for certification because some recommendations have an offsetting gain to General Revenue.

SOURCE: Legislative Budget Board.

**FIGURE 9
CONTENTS OF APPENDICES**

APPENDIX	SUMMARY
Appendix A	Summary of Account-specific recommendations to reduce reliance on General Revenue—Dedicated accounts for certification of General Revenue Fund appropriations
Appendix B	Detailed description of Account-specific recommendations to reduce the reliance on General Revenue—Dedicated accounts for certification of General Revenue Fund appropriations
Appendix C	General Revenue—Dedicated counted toward certification, 2014–15 biennium accounts, by estimated balance
Appendix D	General Revenue—Dedicated counted toward certification, 2014–15 biennium accounts with legal citation, by account number
Appendix E	General Revenue—Dedicated counted toward certification, 2014–15 biennium, with administering agency, by budget article

SOURCE: Legislative Budget Board.

APPENDIX A:

ACCOUNT SPECIFIC RECOMMENDATIONS TO REDUCE THE RELIANCE ON GENERAL REVENUE–DEDICATED ACCOUNTS FOR CERTIFICATION OF GENERAL REVENUE FUNDS APPROPRIATIONS

ACCOUNT NUMBER	ACCOUNT NAME	RECOMMENDATION	REDUCTION IN GENERAL REVENUE–DEDICATED AMOUNTS COUNTED FOR CERTIFICATION, 2016–17	TYPE OF RECOMMENDATION
5071	Emissions Reduction Plan	1. Amend statute to transfer from the Texas Emissions Reduction Plan (TERP) account balance to the State Highway Fund (Fund 6) an amount equal to the amount of motor vehicle certificate of title revenue collected in counties other than severe nonattainment counties and deposited to the Texas Mobility Fund (TMF) in fiscal years 2009 through 2015. Any additional revenue collections to Fund 6 would be subject to the estimated appropriation authority provided Fund 6 in the General Appropriations Bill (GAB).	(\$447,000,000)	Dedication Appropriation
5071	Emissions Reduction Plan	2. Amend statute to reduce future transfers from Fund 6 to the TERP account to an amount equal to the amount of motor vehicle certificate of title revenue collected in severe nonattainment counties and deposited to the TMF.	(\$159,800,000)	Revenue
5071	Emissions Reduction Plan	3. To assist the state in meeting federal air quality standards, appropriate an amount equal to the transfer from Fund 6 related to motor vehicle certificate of title revenue collected in severe nonattainment counties to the Texas Commission on Environmental Quality for TERP authorized programs.	(\$80,984,000)	Appropriation
5100	System Benefit Fund	4. Amend statute to extend the expiration date of the Low-Income Discount Program and the System Benefit Fund to August 31, 2017, increase the discount rate to 33 percent in fiscal years 2016 and 2017 and appropriate the unexpended balance in the System Benefit Fund for the Low-Income Discount Program.	(\$247,000,000)	Appropriation
151	Clean Air	5. Increase appropriations for the AirCheck Texas program and local initiatives projects.	(\$81,263,000)	Appropriation
151	Clean Air	6. Amend statute to clarify that \$2, rather than \$4, of the amount remitted to the state from two year inspections of new vehicles is allocated to the Clean Air Account.	(\$5,500,000)	Revenue
5050	9-1-1 Service Fees	7. Amend statute to suspend the wire line fees in areas served by Regional Planning Commissions (RPCs) and set by the Texas Commission on State Emergency Communications (CSEC). CSEC would be authorized to reinstate the fee not to exceed \$0.50 per month per connection if available balances and estimated collections of wireless fees are inadequate to fund appropriations.	(\$23,110,000)	Revenue

**APPENDIX A: (CONTINUED)
ACCOUNT SPECIFIC RECOMMENDATIONS TO REDUCE THE RELIANCE ON GENERAL REVENUE–DEDICATED ACCOUNTS FOR
CERTIFICATION OF GENERAL REVENUE FUNDS APPROPRIATIONS**

ACCOUNT NUMBER	ACCOUNT NAME	RECOMMENDATION	REDUCTION IN GENERAL REVENUE–DEDICATED AMOUNTS COUNTED FOR CERTIFICATION, 2016–17	TYPE OF RECOMMENDATION
5050	9-1-1 Service Fees	8. Amend statute to allow CSEC to reduce wireless connection fees if it determines that a statewide rate of less than \$0.50 per month is sufficient to adequately fund every 9-1-1 service providing entity in the state.	(CBD)	Revenue
655	Petroleum Storage Tank Remediation	9. Amend statute to reduce the petroleum product delivery fee to align the revenue deposited to and balance of the Petroleum Storage Tank Remediation Account with revenue needed to fund the ongoing programs.	(\$21,600,000)	Revenue
5103	TX B-On-Time Student Loan	10. Amend statute to expand the allowable use of the account to include appropriations to institutions of higher education and appropriate the unencumbered balance of the account in excess of appropriations to contributing institutions of higher education in proportion to an institution's net contribution to the account.	(\$74,000,000)	Dedication Appropriation
5144	Physician Education Loan Repayment Program	11. Amend statute to suspend the smokeless tobacco products tax allocation deposited to the Physician Education Loan Repayment Program (PELRP) Account, if the unencumbered beginning balance in the account is sufficient to fund appropriations and other direct and indirect costs for each fiscal year of the biennium.	(\$64,857,000)	Revenue
5144	Physician Education Loan Repayment Program	12. Amend statute to repeal the tuition set-aside deposited into the PELRP Account.	(\$881,000)	Revenue
5137	Regional Trauma	13. Amend statute to require the portion of revenue from violations of photographic traffic control signal enforcement systems (red light cameras) that is currently remitted to the state to instead be remitted directly to the appropriate regional trauma facilities.	(\$32,206,000)	Revenue
5137	Regional Trauma	14. Amend statute to abolish the Regional Trauma Account and transfer the unencumbered balance to the General Revenue–Dedicated Trauma Facility and EMS Account No. 5111.	\$0	Dedication
5135	Educator Excellence Innovation Fund	15. Amend statute to abolish the fund and return the unencumbered balance to the General Revenue Fund. Appropriations for the Educator Excellence Innovation Program would instead be funded directly by General Revenue Funds.	(\$92,261,000)	Dedication

**APPENDIX A: (CONTINUED)
ACCOUNT SPECIFIC RECOMMENDATIONS TO REDUCE THE RELIANCE ON GENERAL REVENUE–DEDICATED ACCOUNTS FOR
CERTIFICATION OF GENERAL REVENUE FUNDS APPROPRIATIONS**

ACCOUNT NUMBER	ACCOUNT NAME	RECOMMENDATION	REDUCTION IN GENERAL REVENUE–DEDICATED AMOUNTS COUNTED FOR CERTIFICATION, 2016–17	TYPE OF RECOMMENDATION
5064	Volunteer Fire Department Assistance Fund	16. Amend statute to expand the allowable use of the Volunteer Fire Department Assistance Fund to include funding for disaster relief and appropriate funds to the Texas Department of Public Safety for that purpose. [Pursuant to <i>Texas State Government Effectiveness and Efficiency Report</i> entitled "Increase Funding to Improve Long-Term Disaster Recovery."]	(\$30,000,000)	Dedication Appropriation
5064	Volunteer Fire Department Assistance Fund	17. Amend statute to expand the allowable use of the Volunteer Fire Department Assistance Fund to include funding the state contribution to Texas Emergency Services Retirement System.	(\$3,465,951)	Dedication Appropriation
116	Texas Commission on Law Enforcement	18. Amend statute to expand the allowable use of the account to include grants administered by the Texas Department of Public Safety for training on incident-based crime reporting, and appropriate funds to the agency for that purpose. [Pursuant to <i>Texas State Government Effectiveness and Efficiency Report</i> entitled "Develop Plans to Adopt Incident-Based Crime Reporting in Texas."]	(\$300,000)	Dedication Appropriation
5010	Sexual Assault Program	19. Amend statute to expand the allowable use of the account to include human trafficking enforcement programs and appropriate \$4.9 million annually for that purpose.	(\$9,900,000)	Dedication Appropriation
5010	Sexual Assault Program	20. Amend statute to repeal the dedication of sexually-oriented business fees, in excess of the first \$25 million collected in a fiscal biennium, to the Texas Health Opportunity Pool, and instead remit excess collections to the General Revenue Fund.	\$0	Dedication
5111	Designated Trauma Facility and EMS	21. Replace General Revenue funding for Graduate Medical Education Family Practice residency program with funding from the Designated Trauma Facility and EMS account.	(\$12,780,000)	Appropriation
5111	Designated Trauma Facility and EMS	22. Increase appropriations for Graduate Medical Education programs to establish two new residency programs, a Critical Shortage physician residency program and a Teaching Health Center residency program to train primary care physicians in community health center settings, and increase funding for existing Primary Care and Family Practice residency programs. [Pursuant to <i>Texas State Government Effectiveness and Efficiency Report</i> entitled "Align New Graduate Medical Education funding with the Healthcare Needs of the State."]	(\$51,484,160)	Appropriation

**APPENDIX A: (CONTINUED)
ACCOUNT SPECIFIC RECOMMENDATIONS TO REDUCE THE RELIANCE ON GENERAL REVENUE–DEDICATED ACCOUNTS FOR
CERTIFICATION OF GENERAL REVENUE FUNDS APPROPRIATIONS**

ACCOUNT NUMBER	ACCOUNT NAME	RECOMMENDATION	REDUCTION IN GENERAL REVENUE–DEDICATED AMOUNTS COUNTED FOR CERTIFICATION, 2016–17	TYPE OF RECOMMENDATION
5111	Designated Trauma Facility and EMS	23. Amend statute to reduce Driver Responsibility Program surcharge amounts for driving with no insurance and driving with no license by 50 percent for offenders that come into compliance with applicable laws. [Pursuant to <i>Texas State Government Effectiveness and Efficiency Report</i> entitled “Improve Driver Responsibility Program Compliance and Promote Good Driving Behavior.”]	(CBD)	Revenue
5111	Designated Trauma Facility and EMS	24. Contingent on legislation transferring the balance from General Revenue–Dedicated Regional Trauma Account No. 5137 to this account, appropriate the amount transferred for disbursement to eligible entities for the 2016–17 biennium.	(\$96,488,000)	Appropriation
5153	Emergency Radio Infrastructure	25. Appropriate funds to the Texas Department of Public Safety for grants to local law enforcement agencies to upgrade technology infrastructure to implement incident-based crime reporting. [Pursuant to <i>Texas State Government Effectiveness and Efficiency Report</i> entitled “Develop Plans to Adopt Incident-Based Crime Reporting in Texas.”]	(\$5,038,348)	Appropriation

NOTE: CBD = cannot be determined.
SOURCE: Legislative Budget Board.

APPENDIX B:

DETAILED DESCRIPTION OF ACCOUNT-SPECIFIC RECOMMENDATIONS TO REDUCE RELIANCE ON GENERAL REVENUE–DEDICATED ACCOUNTS FOR CERTIFICATION OF GENERAL REVENUE FUND APPROPRIATIONS

ACCOUNT NAME: GENERAL REVENUE–DEDICATED TEXAS EMISSIONS REDUCTION PLAN ACCOUNT NO. 5071	
PRIMARY AGENCY: TEXAS COMMISSION ON ENVIRONMENTAL QUALITY	
LEGAL CITATION: TEXAS HEALTH & SAFETY CODE, SECTIONS 386.251 AND 386.252; TEXAS TAX CODE, SECTIONS 151.0515 AND 152.0215; TEXAS TRANSPORTATION CODE, SECTIONS 501.138, 502.358, AND 548.5055	
ACCOUNT SUMMARY	<p>The Texas Emissions Reduction Plan (TERP) and the TERP account were established in 2001 by the Seventy-seventh Legislature, to reduce nitrogen oxides (NOx) and other emissions from heavy-duty on-road vehicles and non-road equipment by providing grants and rebates for voluntary upgrades and replacements, including school buses. The state uses appropriated funds from the account to improve air quality and ensure that air in the state meets minimum federal air quality standards; to develop multi-pollutant approaches to the state’s environmental problems; and to fund research and development that would make the state a leader in new technologies to solve environmental problems while creating new business and industry.</p> <p>Chapter 386 of the Texas Health and Safety Code sets forth permitted uses of the TERP account and the following allocations:</p> <ul style="list-style-type: none"> • Texas Clean Fleet Program – 5 percent of TERP revenue; • Texas Natural Gas Vehicle Incentive Grant Program – 16 percent; • Clean Transportation Triangle Program – 5 percent; • Alternative Fueling Facilities – 5 percent; • Drayage Truck Incentive Program – 2 to 5 percent; • Light-duty Motor Vehicle Purchase or Lease Incentive Program – 5 percent; • Texas Clean School Bus Program – 4 percent; • New Technology Implementation Grants Program – 3 percent (at least \$1 million set aside for renewable energy storage); • Regional Air Monitoring –\$3 million; • Health Effects Study – not more than \$200,000; • Air Quality Planning in certain counties – \$500,000 transfer to Clean Air Account No. 151; • Energy Systems Laboratory – 1.5 percent for administrative costs and not more than \$216,000 for emission reductions calculations; • Texas Commission on Environmental Quality (TCEQ) Administration – at least \$4 million and up to 4 percent to a maximum of \$7 million, whichever is greater; and • Diesel Emissions Reduction Incentive Grants – the balance of funds not allocated to other programs. <p>Revenue deposited to the account consists of a portion of vehicle certificate of title fees, a transfer from the State Highway Fund associated with vehicle certificate of title fees, and various heavy-duty vehicle surcharges:</p> <p>Motor vehicle certificate of title fee: \$15 of the \$33 vehicle certificate of title fee in counties designated as in nonattainment of the federal clean air standard or having deteriorating air quality and \$15 of the \$28 fee in other counties is deposited to the Texas Mobility Fund (TMF). An additional \$5 of the \$33 motor vehicle certificate of title fee collected in counties in nonattainment or having deteriorating air quality is deposited directly to the TERP account until August 31, 2015, after which that amount is also deposited to the TMF.</p> <p>State Highway Fund transfer: Statute requires that an amount equal to the motor vehicle certificate of title fees deposited to the TMF be transferred from non-dedicated revenues in State Highway Fund No. 6 to the TERP Account. Under current law, this transfer requirement would expire on August 31, 2019, when the TERP Account would sunset.</p> <p>Diesel equipment surcharge: 2 percent of the sale price, lease amount, or rental amount of new or used off-road, heavy-duty diesel equipment. The surcharge is also imposed on the storage, use or other in-state consumption of new or used equipment.</p> <p>Heavy-duty diesel motor vehicle surcharge: Imposed on sale, lease or use of on-road diesel vehicles in excess of 14,000 pounds, excluding recreational vehicles. The rate is 2.5 percent for 1996 or older vehicles; and 1 percent for 1997 or later vehicles.</p>

APPENDIX B: (CONTINUED)

DETAILED DESCRIPTION OF ACCOUNT-SPECIFIC RECOMMENDATIONS TO REDUCE RELIANCE ON GENERAL REVENUE—DEDICATED ACCOUNTS FOR CERTIFICATION OF GENERAL REVENUE FUND APPROPRIATIONS

ACCOUNT NAME: GENERAL REVENUE—DEDICATED TEXAS EMISSIONS REDUCTION PLAN ACCOUNT NO. 5071 (CONTINUED)					
PRIMARY AGENCY: TEXAS COMMISSION ON ENVIRONMENTAL QUALITY					
LEGAL CITATION: TEXAS HEALTH & SAFETY CODE, SECTIONS 386.251 AND 386.252; TEXAS TAX CODE, SECTIONS 151.0515 AND 152.0215; TEXAS TRANSPORTATION CODE, SECTIONS 501.138, 502.358, AND 548.5055					
ACCOUNT SUMMARY (CONTINUED)	<p>Truck-Tractor and Commercial Motor Vehicle Registration surcharge: 10 percent surcharge on the registration fees of a truck-tractor or commercial motor vehicle with a gross weight greater than 10,000 pounds used in combination with a semitrailer with a gross weight of more than 6,000 pounds.</p> <p>Truck-Tractor and Commercial Motor Inspection surcharge: \$10 surcharge on the inspection of commercial motor vehicles required to meet federal motor carrier safety requirements; vehicles or combinations of vehicles in excess of 10,000 pounds operated in interstate commerce and registered in Texas; and certain school buses.</p> <p>Historically, revenue collections have exceeded appropriations leading to growth in the balance of this account.</p> <p>TCEQ is counting TERP revenue collections in certain areas of the state toward potential federal penalties. The federal Clean Air Act Section 185 requires that the state impose a penalty for major stationary sources of emissions for any area that is classified as severe or extreme nonattainment and that fails to meet the federal clean air standard. Because US EPA rules on the issue have not been finalized, it is unknown whether the Houston-Galveston-Brazoria (HGB) area could be liable for Section 185 penalties for failure to meet eight-hour ozone standards in the future. In response to this potential liability and concerns by stakeholders, TCEQ adopted a rule in June 2013 which counts TERP and LIRAP fees collected in the HGB nonattainment area towards meeting the penalty requirements.</p> <p>Pursuant to Transportation Code §501.138 (b-2), 2016–17 revenue amounts include a transfer from non-dedicated State Highway Fund No. 6 receipts equal to the motor vehicle certificate of title fees estimated to be deposited to the TMF in the 2016–17 biennium (\$240.8 million). Based on current law, this provision will expire on August 31, 2019.</p>				
	GENERAL REVENUE—DEDICATED ACCOUNT SUMMARY, 2016–17 BIENNIUM	<table border="1"> <thead> <tr> <th>FISCAL YEAR 2015 ESTIMATED ENDING BALANCE</th> <th>BIENNIAL REVENUE ESTIMATE 2016–17</th> </tr> </thead> <tbody> <tr> <td>\$1,066,523,000</td> <td>\$450,761,000</td> </tr> </tbody> </table>	FISCAL YEAR 2015 ESTIMATED ENDING BALANCE	BIENNIAL REVENUE ESTIMATE 2016–17	\$1,066,523,000
FISCAL YEAR 2015 ESTIMATED ENDING BALANCE	BIENNIAL REVENUE ESTIMATE 2016–17				
\$1,066,523,000	\$450,761,000				
RECOMMENDATIONS	<ol style="list-style-type: none"> 1. Amend statute to transfer from TERP to the State Highway Fund (Fund 6) an amount equal to the amount of motor vehicle certificate of title fee revenue collected in counties other than severe nonattainment counties deposited to the TMF in fiscal years 2009 through 2015. This would result in a transfer of \$447 million from TERP Account No. 5071 to Fund 6. Any additional revenue collections to Fund 6 would be subject to the estimated appropriation authority provided Fund 6 in the General Appropriations Bill (GAB). This requires expenditures of Fund 6 above the estimated amounts in the GAB to be approved by the Governor and the Legislative Budget Board. 2. Amend statute to reduce future transfers from the State Highway Fund to TERP to an amount equal to the amount of motor vehicle certificate of title revenue collected in severe nonattainment counties and deposited to the TMF. This would result in a revenue loss to TERP and a savings to the State Highway Fund of approximately \$159.8 million in the 2016–17 biennium. 3. To assist the state in meeting federal air quality standards, appropriate an amount equal to the transfer from Fund 6 related to motor vehicle certificate of title revenue collected in severe nonattainment areas to TCEQ for TERP authorized programs and make a conforming change to a related rider. This would increase 2016–17 appropriations from TERP Account No. 5071 by an estimated \$81.0 million. 				

APPENDIX B: (CONTINUED)

DETAILED DESCRIPTION OF ACCOUNT-SPECIFIC RECOMMENDATIONS TO REDUCE RELIANCE ON GENERAL REVENUE–DEDICATED ACCOUNTS FOR CERTIFICATION OF GENERAL REVENUE FUND APPROPRIATIONS

ACCOUNT NAME: GENERAL REVENUE–DEDICATED TEXAS EMISSIONS REDUCTION PLAN ACCOUNT NO. 5071 (CONTINUED)					
PRIMARY AGENCY: TEXAS COMMISSION ON ENVIRONMENTAL QUALITY					
LEGAL CITATION: TEXAS HEALTH & SAFETY CODE, SECTIONS 386.251 AND 386.252; TEXAS TAX CODE, SECTIONS 151.0515 AND 152.0215; TEXAS TRANSPORTATION CODE, SECTIONS 501.138, 502.358, AND 548.5055					
FISCAL IMPACT	These recommendations would result in a reduction of \$687.8 million in General Revenue–Dedicated amounts counted toward certification during the 2016–17 biennium.				
	FISCAL YEAR	PROBABLE REVENUE GAIN/(LOSS) TO GENERAL REVENUE–DEDICATED TEXAS EMISSIONS REDUCTION PLAN NO. 5071	PROBABLE SAVINGS/ (COST) TO GENERAL REVENUE–DEDICATED TEXAS EMISSIONS REDUCTION PLAN NO. 5071	PROBABLE REVENUE GAIN/(LOSS) TO STATE HIGHWAY FUND NO. 6	PROBABLE SAVINGS/ (COST) TO STATE HIGHWAY FUND NO. 6
	2016	(\$526,900,000)	(\$40,492,000)	\$447,000,000	\$79,900,000
	2017	(\$79,900,000)	(\$40,492,000)	\$0	\$79,900,000
	2018	(\$79,900,000)	(\$40,492,000)	\$0	\$79,900,000
	2019	(\$79,900,000)	(\$40,492,000)	\$0	\$79,900,000
	2020	(\$79,900,000)	(\$40,492,000)	\$0	\$79,900,000
SOURCES: Legislative Budget Board; Comptroller of Public Accounts.					

APPENDIX B: (CONTINUED)

DETAILED DESCRIPTION OF ACCOUNT-SPECIFIC RECOMMENDATIONS TO REDUCE RELIANCE ON GENERAL REVENUE–DEDICATED ACCOUNTS FOR CERTIFICATION OF GENERAL REVENUE FUND APPROPRIATIONS

APPENDIX B: (CONTINUED)		
ACCOUNT NAME: GENERAL REVENUE–DEDICATED SYSTEM BENEFIT FUND NO. 5100		
PRIMARY AGENCY: PUBLIC UTILITY COMMISSION		
LEGAL CITATION: TEXAS UTILITIES CODE, SECTION 39.903		
ACCOUNT SUMMARY	<p>The System Benefit Fund (SBF) Account No. 5100 was established by Senate Bill 7, Seventy-sixth Legislature, Regular Session, 1999. SBF was created as part of the deregulation of the electric market and was previously financed by a non-bypassable fee in an amount not to exceed \$0.65 cents per megawatt hour for retail electric customers of a municipally-owned utility or electric cooperative in deregulated areas of the state.</p> <p>The purpose of the fund is to reduce the burden of electric utility costs on low income populations in the state. The Legislature established the Low Income Discount Program (also known as Lite-up Texas) to provide a utility rate discount to eligible low-income individuals. The fund has also been regularly used for customer education. Statute authorizes other uses of the fund, including energy efficiency and weatherization assistance to supplement programs at the Texas Department of Housing and Community Affairs, and one-time bill pay assistance to seriously ill or disabled customers. This service is intended to avoid disconnection of utility services.</p> <p>Historically, revenue collections have exceeded appropriations leading to growth in the balance. Pursuant to House Bill 7, Eighty-third Legislature, 2013, the non-bypassable fee deposited to SBF was set at zero cents per megawatt hour as of fiscal year 2014 and the fund will expire as of the end of fiscal year 2016. In order to spend down the available balance in SBF, House Bill 7 also made a one-time appropriation of \$500 million for the Low-Income Discount program in fiscal year 2014. Due to lower than expected enrollment in the discount program and a mild summer, PUC estimates an unexpended balance of \$247 million in SBF at the end of fiscal year 2016. PUC has developed proposals to spend the account balance, all of which require statutory changes to the expiration date of the program and the fund, and an increase in the discount rate.</p>	
GENERAL REVENUE–DEDICATED ACCOUNT SUMMARY 2016–17 BIENNIUM	FISCAL YEAR 2015 ESTIMATED ENDING BALANCE	BIENNIAL REVENUE ESTIMATE 2016–17 BIENNIUM
	\$328,051,000	\$0
RECOMMENDATION	4. Amend statute to extend the expiration date of the Low-Income Discount Program and the System Benefit Fund to August 31, 2017, increase the discount rate to 33 percent in fiscal years 2016 and 2017, and appropriate the unexpended balance in the fund for the Low-Income Discount Program, include unexpended balance (UB) authority within the 2016–17 biennium.	
FISCAL IMPACT	This recommendation would result in a reduction of \$247 million in General Revenue–Dedicated amounts counted toward certification during the 2016–17 biennium.	
	FISCAL YEAR	PROBABLE SAVINGS(COST) TO GENERAL REVENUE–DEDICATED SYSTEM BENEFIT FUND NO. 5100
	2016	(\$247,000,000)
	2017	\$0
	2018	\$0
	2019	\$0
	2020	\$0
SOURCES: Legislative Budget Board; Comptroller of Public Accounts.		

APPENDIX B: (CONTINUED)

DETAILED DESCRIPTION OF ACCOUNT-SPECIFIC RECOMMENDATIONS TO REDUCE RELIANCE ON GENERAL REVENUE–DEDICATED ACCOUNTS FOR CERTIFICATION OF GENERAL REVENUE FUND APPROPRIATIONS

APPENDIX B: (CONTINUED)			
ACCOUNT NAME: GENERAL REVENUE–DEDICATED CLEAN AIR ACCOUNT NO. 151			
PRIMARY AGENCY: TEXAS COMMISSION ON ENVIRONMENTAL QUALITY			
LEGAL CITATION: TEXAS HEALTH & SAFETY CODE, SECTIONS 382.0335, 382.0622(B), 382.220			
ACCOUNT SUMMARY	<p>The Clean Air Account No. 151 was established by the Seventy-second Legislature, First Called Session, 1991 to receive Clean Air Act fees which are used to safeguard air resources of the state. Revenue from the account may be used by the Texas Department of Public Safety for the cost of administering the vehicle emissions inspection/maintenance program, and for the development and administration of the federal permit program under Titles IV and V of the Federal Clean Air Act. Funding from the account may be used for local incentive projects, the Low-Income Vehicle Repair Assistance, Retrofit, and Accelerated Vehicle Retirement Program (LIRAP), now known as the AirCheck Texas Program, and projects to reduce the use of counterfeit inspection stickers.</p> <p>Funds deposited to the account come from a variety of permits and fees, with the largest portion from motor vehicle inspection fees – Motor Vehicle Safety Inspection fee; the Motor Vehicle Emissions Inspection/Maintenance fee; and the Auto Emissions Inspection, On-Board Diagnostic (OBD) fee. The OBD fee, which is assessed in counties that have opted into LIRAP, is the funding source for the LIRAP and local initiatives projects. The fee is either \$2 or \$6 depending upon the county and is collected by the Texas Department of Public Safety. Revenue from air permits, renewals, and inspections (i.e. air pollution control fees) make up the remainder of receipts into the account.</p> <p>The accrual of the balance in the account is due to revenue collections for the LIRAP program exceeding appropriations. According to the Texas Commission on Environmental Quality (TCEQ), \$153.2 million of the estimated fiscal year 2015 ending balance in the account represents unallocated receipts collected for the LIRAP program and local initiatives projects. Prior to the 2012–13 biennium, appropriations for LIRAP/AirCheck Texas and local initiative projects exceeded the level of fees collected for the program – approximately \$38 to \$43 million per fiscal year compared to \$50 million per fiscal year in appropriations. However, 2012–13 appropriations for AirCheck Texas were reduced by 87.5 percent compared to prior funding levels and remained near that reduced level in the 2014–15 biennium. As a result, the unexpended balance in the Clean Air Account No. 151 has grown significantly. Counties may opt out of collecting the OBD fee which would reduce revenues deposited into the Clean Air Account without any action by the Legislature. Because a significant portion of the revenue being collected for the program is not being spent, Collin County recently petitioned TCEQ to discontinue participation in the program. The agency is currently developing rules to allow counties to opt out of the program.</p> <p>Vehicle inspection certificate fees are statutorily dedicated to the Texas Mobility Fund (TMF) except as provided by Texas Health and Safety Code, Sections 382.202 and 382.0622. These provisions authorize the establishment of vehicle emissions and inspection maintenance programs in counties in nonattainment of the federal clean air standard, and direct \$2 of each fee collected for inspections of vehicles authorized by the Texas Transportation Code, Section 548.501, to the Clean Air Account. Although statute appears to limit the allocation of vehicle inspection certificate fees to Clean Air Account No. 151 to \$2 of each fee, Currently, \$4 of the two-year vehicle inspection certificate fee is deposited to the Clean Air Account.</p>		
	GENERAL REVENUE–DEDICATED ACCOUNT SUMMARY 2016–17 BIENNIUM	FISCAL YEAR 2015 ESTIMATED ENDING BALANCE	BIENNIAL REVENUE ESTIMATE 2016–17 BIENNIUM
		\$235,757,000	\$227,917,000
RECOMMENDATIONS	<p>5. Increase appropriations for the AirCheck Texas program and local initiatives projects to levels equivalent to annual collections of the Auto Emissions Inspection On-Board Diagnostic (OBD) fee (an estimated \$81.3 million for the 2016–17 biennium) and make a conforming change to a related rider.</p> <p>6. Amend statute to clarify that \$2, rather than \$4, of the amount remitted to the state from two year inspections of new vehicles is allocated to the Clean Air Account.</p>		

APPENDIX B: (CONTINUED)

DETAILED DESCRIPTION OF ACCOUNT-SPECIFIC RECOMMENDATIONS TO REDUCE RELIANCE ON GENERAL REVENUE—DEDICATED ACCOUNTS FOR CERTIFICATION OF GENERAL REVENUE FUND APPROPRIATIONS

APPENDIX B: (CONTINUED)				
ACCOUNT NAME: GENERAL REVENUE—DEDICATED CLEAN AIR ACCOUNT NO. 151 (CONTINUED)				
PRIMARY AGENCY: TEXAS COMMISSION ON ENVIRONMENTAL QUALITY				
LEGAL CITATION: TEXAS HEALTH & SAFETY CODE, SECTIONS 382.0335, 382.0622(B), 382.220				
FISCAL IMPACT	<p>These recommendations would result in a reduction of \$86.8 million in General Revenue—Dedicated amounts counted toward certification during the 2016–17 biennium. For purposes of this analysis, it is assumed that appropriations for AirCheck Texas and Local Initiatives projects will continue at 2014–15 levels (\$7.6 million each fiscal year) and annual OBD fee collections at \$48.3 million. As a result, revenues would exceed appropriations by more than \$40.0 million per fiscal year. Based on current receipts, \$4 of the fee remitted to the state for two-year vehicle inspections provides \$5.5 million per fiscal year to Clean Air Account No. 151. It is assumed that half of that amount would now be deposited to the TMF, resulting in an annual revenue loss to the Clean Air Account of \$2.8 million and an annual revenue gain in the same amount to the TMF.</p>			
		PROBABLE REVENUE GAIN/(LOSS) TO GENERAL REVENUE—DEDICATED CLEAN AIR ACCOUNT NO. 151	PROBABLE SAVINGS/(COST) TO GENERAL REVENUE—DEDICATED CLEAN AIR ACCOUNT NO. 151	PROBABLE REVENUE GAIN/(LOSS) TO TEXAS MOBILITY FUND NO. 365
	FISCAL YEAR			
	2016	(\$2,750,000)	(\$40,631,500)	\$2,750,000
	2017	(\$2,750,000)	(\$40,631,500)	\$2,750,000
	2018	(\$2,750,000)	(\$40,631,500)	\$2,750,000
	2019	(\$2,750,000)	(\$40,631,500)	\$2,750,000
2020	(\$2,750,000)	(\$40,631,500)	\$2,750,000	
SOURCES: Legislative Budget Board; Comptroller of Public Accounts.				

APPENDIX B: (CONTINUED)

DETAILED DESCRIPTION OF ACCOUNT-SPECIFIC RECOMMENDATIONS TO REDUCE RELIANCE ON GENERAL REVENUE—DEDICATED ACCOUNTS FOR CERTIFICATION OF GENERAL REVENUE FUND APPROPRIATIONS

APPENDIX B: (CONTINUED)	
ACCOUNT NAME: GENERAL REVENUE—DEDICATED 9-1-1 SERVICE FEES ACCOUNT NO. 5050	
PRIMARY AGENCY: COMMISSION ON STATE EMERGENCY COMMUNICATIONS	
LEGAL CITATION: TEXAS HEALTH & SAFETY CODE, SECTIONS 771.071(E), 771.0711, 771.077, AND 771.079(C)	
ACCOUNT SUMMARY	<p>The 9-1-1 Services Fee Account No. 5050 (9-1-1 Services Fee Account) was established by House Bill 1983, Seventy-sixth Legislature, 1999, 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:</p> <p>Regional Planning Commissions (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, 23 RPCs provide 9-1-1 services to 204 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.</p> <p>Emergency Communications Districts (ECDs) provide 9-1-1 services in primarily metropolitan areas. Independent governing boards oversee the 9-1-1 services provided by the 25 ECDs, which are funded separately from RPC governing structures and CSEC oversight.</p> <p>Municipal Emergency Communications Districts (MECDs) provide their own 9-1-1 service independent of the state's 9-1-1 system. The 27 MECDs are located primarily in the Dallas metropolitan area and are overseen by city councils.</p> <p>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, maintaining 9-1-1 service levels during transitions to newer technology, planning and deploying certain emergency network systems, updating geospatial mapping technologies, 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. Allowable uses also include appropriation to the Texas A&M Forest Service for providing assistance to volunteer fire departments, under certain conditions.</p> <p>Funds deposited in the 9-1-1 Services Fee Account come from the following:</p> <ul style="list-style-type: none"> • 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; and • Prepaid wireless fees—2 percent of the purchase price of prepaid wireless telecommunications service. <p>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.</p> <p>The wireless connection fee is initially remitted to the CPA. CSEC then 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 funds are 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.</p> <p>Senate Bill 628, Eighty-third Legislature, 2013, authorized the Capital Area Council of Governments to create a regional emergency communications district, removing this region from the RPC system. The estimated impact of this change is a projected loss of \$28.8 million in service fee revenue deposited to the account in the 2014–15 and future biennia. Nonetheless, unexpended balances and revenue collections deposited to the 9-1-1 Services Fee Account are expected to exceed the cost of maintaining current 9-1-1 services and developing Next Generation 9-1-1 (NG 9-1-1) services. The latter is a multi-year project for which the Legislature provided some funding in the 2014–15 biennium. The estimated cost of the current NG 9-1-1 project is \$33.4 million in one-time costs and \$29.1 million in annual ongoing costs.</p>

**APPENDIX B: (CONTINUED)
 DETAILED DESCRIPTION OF ACCOUNT-SPECIFIC RECOMMENDATIONS TO REDUCE RELIANCE ON GENERAL REVENUE–
 DEDICATED ACCOUNTS FOR CERTIFICATION OF GENERAL REVENUE FUND APPROPRIATIONS**

APPENDIX B: (CONTINUED)		
ACCOUNT NAME: GENERAL REVENUE–DEDICATED 9-1-1 SERVICE FEES ACCOUNT NO. 5050 (CONTINUED)		
PRIMARY AGENCY: COMMISSION ON STATE EMERGENCY COMMUNICATIONS		
LEGAL CITATION: TEXAS HEALTH & SAFETY CODE SECTIONS 771.071(E), 771.0711, 771.077, AND 771.079(C)		
GENERAL REVENUE– DEDICATED ACCOUNT SUMMARY 2016–17 BIENNIUM	FISCAL YEAR 2015 ESTIMATED ENDING BALANCE	BIENNIAL REVENUE ESTIMATE 2016-17 BIENNIUM
	\$156,381,000	\$101,092,000
RECOMMENDATIONS	<p>7. Amend statute to suspend the wire line fees in areas served by RPCs set by CSEC. The Commission would be authorized to reinstate the fee not to exceed \$0.50 per month per connection if it determines that available balances and estimated collections of wireless fees are inadequate to fund appropriations.</p> <p>8. Amend statute to allow the Commission to reduce wireless connection fees if it determines that a statewide rate of less than \$0.50 per month is sufficient to provide adequate funding to every 9-1-1 service providing entity in the state.</p>	
FISCAL IMPACT	<p>These recommendations would result in a reduction of \$23.1 million in General Revenue–Dedicated amounts counted toward certification during the 2016–17 biennium. Based on current funding levels (\$116.2 million in the 2014–15 biennium), the balance in the account and revenue from wireless connection fees should be sufficient to complete upgrades to the emergency communications system and ongoing costs. Accordingly, it is assumed that collections of the wire line fee would be suspended for an indefinite period. Based on the estimate of wire line fees included in the Biennial Revenue Estimate (BRE), the revenue loss to the account for the 2016–17 biennium would be \$23.1 million. Since the rate of the wireless connection fee required to fund the state’s 9-1-1 service providers is unknown, the fiscal impact of Recommendation No. 8 cannot be determined.</p>	
		PROBABLE REVENUE GAIN/(LOSS) TO GENERAL REVENUE–DEDICATED 9-1-1 SERVICES FEE ACCOUNT NO. 5050
	FISCAL YEAR	
	2016	(\$11,731,000)
	2017	(\$11,379,000)
	2018	(\$11,000,000)
2019	(\$11,000,000)	
2020	(\$11,000,000)	
SOURCES: Legislative Budget Board; Comptroller of Public Accounts.		

**APPENDIX B: (CONTINUED)
DETAILED DESCRIPTION OF ACCOUNT-SPECIFIC RECOMMENDATIONS TO REDUCE RELIANCE ON GENERAL REVENUE—
DEDICATED ACCOUNTS FOR CERTIFICATION OF GENERAL REVENUE FUND APPROPRIATIONS**

APPENDIX B: (CONTINUED)		
ACCOUNT NAME: GENERAL REVENUE—DEDICATED PETROLEUM STORAGE TANK REMEDIATION, ACCOUNT NO. 655		
PRIMARY AGENCY: TEXAS COMMISSION ON ENVIRONMENTAL QUALITY		
LEGAL CITATION: TEXAS WATER CODE, SECTIONS 26.3573, 26.3574		
ACCOUNT SUMMARY	<p>The Petroleum Storage Tank Remediation (PSTR) Account and the bulk-delivery fee were established in 1989 to receive fees and funds received for corrective and enforcement actions concerning underground and above ground petroleum storage tanks, including the cleanup of leaks from storage tanks. Funds in the account may be used for expenditures associated with the investigation, cleanup or corrective action measures performed in response to a release or a threatened release from a petroleum storage tank. Funds may also be used to provide reimbursement to eligible owners/operators for expenses associated with the cleanup of releases from leaking petroleum storage tanks reported to the Texas Commission on Environmental Quality (TCEQ) on or before December 22, 1998 through 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. TCEQ may use up to 1 percent of gross receipts to administer the account and the groundwater protection cleanup program.</p>	
	<p>The primary source of revenue for the PSTR Account is the petroleum product 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. Maximum fee rates based on the capacity of the delivery tank are established in statute; however, fee(s) may only be assessed in an amount necessary to cover the amounts appropriated by the Legislature from the account for petroleum storage tank administration and cleanups of leaking storage tanks. Each year, TCEQ sets fees at levels to cover amounts appropriated for the program in that fiscal year. When setting the fee, TCEQ does not consider the existing balance in the account.</p>	
	<p>The reimbursement program was sunset on September 1, 2012. Eligible operators for sites that had not been cleaned up by July 1, 2011, could apply to have their sites placed in the State-Lead Program. Over 300 sites were transferred by the deadline into that program. In November 2014, TCEQ indicated that monitoring and correction of releases occurring on or before December 22, 1998 would cost between \$44.9 million and \$82.7 million and take until September 2021 to complete.</p>	
	<p>The cumulative balance in the account is due to revenue collections exceeding appropriations in biennia prior to the statutory change limiting fee collections to appropriated amounts, and the long-term nature of cleanup projects.</p>	
GENERAL REVENUE—DEDICATED ACCOUNT SUMMARY, 2016–17 BIENNIUM	FISCAL YEAR 2015 ESTIMATED ENDING BALANCE	BIENNIAL REVENUE ESTIMATE 2016–17 BIENNIUM
	\$155,002,000	\$49,913,000
RECOMMENDATION	<p>9. Amend statute to reduce the petroleum product delivery fee to align the revenue deposited to the account and the balance of the PSTR account with revenue needed to fund ongoing programs. As required by current law, TCEQ would be required to set bulk delivery fee rates that generate revenue in amounts not to exceed amounts appropriated by the Legislature from the PSTR account for the PST program, but less any amounts appropriated for the purpose of monitoring and remediation of releases occurring on or before December 22, 1998. This would ensure the existing account balance is used to fund future costs of monitoring and correction of releases occurring on or before December 22, 1998 and has the potential to reduce the balance in the account by \$44.9 million to \$82.7 million by the end of fiscal year 2021.</p>	

APPENDIX B: (CONTINUED)

DETAILED DESCRIPTION OF ACCOUNT-SPECIFIC RECOMMENDATIONS TO REDUCE RELIANCE ON GENERAL REVENUE–DEDICATED ACCOUNTS FOR CERTIFICATION OF GENERAL REVENUE FUND APPROPRIATIONS

APPENDIX B: (CONTINUED)		
ACCOUNT NAME: GENERAL REVENUE–DEDICATED PETROLEUM STORAGE TANK REMEDIATION, ACCOUNT NO. 655 (CONTINUED)		
PRIMARY AGENCY: TEXAS COMMISSION ON ENVIRONMENTAL QUALITY		
LEGAL CITATION: TEXAS WATER CODE, SECTIONS 26.3573, 26.3574		
FISCAL IMPACT	This recommendation would result in a reduction of \$21.6 million in General Revenue-Dedicated amounts counted toward certification during the 2016-17 biennium. It is assumed that the balance in the account rather than fee collections would fund cleanups of sites with releases reported prior to December 1998. TCEQ reports that it expends \$24.0 million to monitor and cleanup PST sites each biennium. Based on actual expenditures in fiscal year 2014, 90 percent of these costs (\$21.6 million) are for sites with releases reported prior to December 1998. Assuming costs continue at this level and are evenly distributed across the biennium, the estimated annual reduction in fee collections should equal \$10.8 million.	
	FISCAL YEAR	PROBABLE REVENUE GAIN/(LOSS) TO GENERAL REVENUE–DEDICATED PETROLEUM STORAGE TANK REMEDIATION ACCOUNT NO. 655
	2016	(\$10,800,000)
	2017	(\$10,800,000)
	2018	(\$10,800,000)
	2019	(\$10,800,000)
	2020	(\$10,800,000)
SOURCES: Legislative Budget Board; Comptroller of Public Accounts.		

APPENDIX B: (CONTINUED)
DETAILED DESCRIPTION OF ACCOUNT-SPECIFIC RECOMMENDATIONS TO REDUCE RELIANCE ON GENERAL REVENUE–
DEDICATED ACCOUNTS FOR CERTIFICATION OF GENERAL REVENUE FUND APPROPRIATIONS

APPENDIX B: (CONTINUED)		
ACCOUNT NAME: GENERAL REVENUE–DEDICATED TEXAS B-ON-TIME ACCOUNT NO. 5103		
PRIMARY AGENCY: TEXAS HIGHER EDUCATION COORDINATING BOARD		
LEGAL CITATION: TEXAS EDUCATION CODE, SECTIONS 56.463 AND 56.465		
ACCOUNT SUMMARY	The Texas B-On-Time Student Loan Account No. 5103 was established by Senate Bill 4, Seventy-eighth Legislature, 2003, to provide no-interest loans to qualifying students to encourage the students to graduate on time and with good grades. If the student meets certain requirements, the loan is forgiven.	
	Revenue deposited to the account consists primarily of a set aside of 5 percent of designated undergraduate tuition in excess of \$46 per semester credit hour paid to public institutions of higher education. Senate Bill 215, Eighty-third Legislature, 2013, made changes to the tuition set-aside funds collected to support the program. Beginning with loans awarded for the 2014–15 academic year, institutions will retain their proportional share of tuition set-aside funds and are granted flexibility to set the award amount.	
	Growth in the balance has resulted from several factors, including appropriations from the account not being expended, retention of funds for renewal awards, and variations in program participation by contributing institutions. Also, due to changes in federal rules governing preferred lending lists for student loans, state financial aid programs (such as the B-On-Time loan) became difficult to promote or package in financial aid awards.	
GENERAL REVENUE–DEDICATED ACCOUNT SUMMARY 2016–17 BIENNIUM	FISCAL YEAR 2015 ESTIMATED ENDING BALANCE	BIENNIAL REVENUE ESTIMATE 2016–17 BIENNIUM
	\$154,285,000	\$122,000,000
RECOMMENDATION	10. Amend statute to expand the allowable use of the account to include appropriations to institutions of higher education, and appropriate the unencumbered balance in the account in excess of appropriations to contributing institutions of higher education. The amount appropriated to each institution would be in proportion to an institution's net contribution to the B-On-Time Student Loan account.	
FISCAL IMPACT	This recommendation would result in a one-time reduction of \$74.0 million in General Revenue–Dedicated amounts counted toward certification during the 2016–17 biennium. For purposes of this analysis, it is assumed that the current funding level for the program would continue in the 2016–17 biennium; a different level of appropriation would similarly change the estimate. The appropriation to contributing higher education institutions was estimated by taking the difference between the ending balance in the account for fiscal year 2015 and the \$80.6 million appropriated for the program in the 2014–15 biennium.	
	FISCAL YEAR	PROBABLE SAVINGS(COST) TO GENERAL REVENUE–DEDICATED TEXAS B-ON-TIME ACCOUNT NO. 5103
	2016	(\$74,000,000)
	2017	\$0
	2018	\$0
	2019	\$0
2020	\$0	
SOURCES: Legislative Budget Board; Comptroller of Public Accounts.		

APPENDIX B: (CONTINUED)

DETAILED DESCRIPTION OF ACCOUNT-SPECIFIC RECOMMENDATIONS TO REDUCE RELIANCE ON GENERAL REVENUE–DEDICATED ACCOUNTS FOR CERTIFICATION OF GENERAL REVENUE FUND APPROPRIATIONS

APPENDIX B: (CONTINUED)			
ACCOUNT NAME: GENERAL REVENUE–DEDICATED PHYSICIAN EDUCATION LOAN REPAYMENT PROGRAM			
ACCOUNT NO. 5144			
PRIMARY AGENCY: TEXAS HIGHER EDUCATION COORDINATING BOARD			
LEGAL CITATION: TEXAS EDUCATION CODE, SECTION 61.5391			
ACCOUNT SUMMARY	<p>The Physician Education Loan Repayment Program (PELRP) Account No. 5144 was established by House Bill 2154, Eighty-first Legislature, Regular Session, 2009, to provide loan repayment funds up to \$160,000 over a period of four years to qualifying physicians. Priority is given to primary care physicians who agree to practice in a Health Professional Shortage Area for at least four years. Participating physicians must provide health care services to recipients enrolled in Medicaid and the Texas Children’s Health Insurance Program (CHIP). Also, up to 10 physicians per year may qualify by serving patients in a Texas Juvenile Justice Department or Texas Department of Criminal Justice facility.</p> <p>The two revenue sources deposited to PELRP are the medical school tuition set-asides authorized by Texas Education Code, Section 61.539, and an allocation of smokeless tobacco tax revenue. The Physician Education Loan Repayment Program operated before the creation of the PELRP account in 2010. Prior to the creation of the account, the Physician Education Loan Repayment Program was funded by General Revenue Funds and the medical school tuition set-aside.</p> <p>Revenue deposited to the PELRP account in excess of appropriations has resulted in growth in the balance of the account.</p>		
	GENERAL REVENUE–DEDICATED ACCOUNT SUMMARY 2016–17 BIENNIUM	<p>FISCAL YEAR 2015 ESTIMATED ENDING BALANCE</p> <p>\$116,411,000</p>	<p>BIENNIAL REVENUE ESTIMATE 2016–17 BIENNIUM</p> <p>\$65,738,000</p>
RECOMMENDATIONS	<p>11. Amend statute to suspend the smokeless tobacco products tax allocation deposited to the PELRP account if the unencumbered beginning balance in the account is sufficient to fund appropriations and other direct and indirect costs of the program for each fiscal year of the biennium.</p> <p>12. Amend statute to repeal the tuition set-aside deposited into the account.</p>		
FISCAL IMPACT	<p>This recommendation would result in a reduction of \$65.7 million in General Revenue–Dedicated amounts counted toward certification during the 2016–17 biennium. These recommendations would eliminate or temporarily suspend the collection of the account’s primary revenue sources. Recommendation No. 11 would suspend the smokeless tobacco products allocation, if the unencumbered balance in the account available at the beginning of each fiscal year of the biennium is sufficient to fund appropriated amounts. Assuming current funding levels (\$33.8 million in the 2014–15 biennium) continue, the unencumbered balance should be sufficient to fund amounts appropriated for the 2016–17 biennium, and the tobacco tax allocation would be suspended. Based on the Biennial Revenue Estimate (BRE), the revenue loss to the account in the 2016–17 biennium would total \$64.9 million. With the allocation to the account temporarily suspended, smokeless tobacco products tax receipts that would otherwise be deposited to this account would now be deposited to the General Revenue Fund. Based on the BRE, the repeal of the tuition set-aside would reduce revenues to this account by an additional \$881,000 in the 2016–17 biennium.</p>		
		<p>PROBABLE REVENUE GAIN/(LOSS) TO GENERAL REVENUE–DEDICATED PHYSICIAN EDUCATION LOAN REPAYMENT PROGRAM ACCOUNT NO. 5144</p>	<p>PROBABLE REVENUE GAIN/(LOSS) TO GENERAL REVENUE FUND NO. 1</p>
	FISCAL YEAR		
	2016	(\$33,242,000)	\$32,806,000
	2017	(\$32,496,000)	\$32,051,000
	2018	(\$32,496,000)	\$32,051,000
	2019	(\$32,496,000)	\$32,051,000
2020	(\$32,496,000)	\$32,051,000	
<p>SOURCES: Legislative Budget Board; Comptroller of Public Accounts.</p>			

APPENDIX B: (CONTINUED)

DETAILED DESCRIPTION OF ACCOUNT-SPECIFIC RECOMMENDATIONS TO REDUCE RELIANCE ON GENERAL REVENUE–DEDICATED ACCOUNTS FOR CERTIFICATION OF GENERAL REVENUE FUND APPROPRIATIONS

APPENDIX B: (CONTINUED)				
ACCOUNT NAME: GENERAL REVENUE–DEDICATED REGIONAL TRAUMA ACCOUNT NO. 5137				
PRIMARY AGENCY: HEALTH AND HUMAN SERVICES COMMISSION				
LEGAL CITATION: TEXAS HEALTH AND SAFETY CODE, SECTION 782.002; TEXAS TRANSPORTATION CODE, SECTIONS 542.406, 707.008				
ACCOUNT SUMMARY	<p>The Regional Trauma Account was established by House Bill 1623, Eightieth Legislature, 2007. The purpose of the account is to fund uncompensated care of designated trauma facilities and county and regional emergency medical services. Appropriations from the account are allocated to regions in proportion to amounts collected in each region as a result of photographic traffic enforcement systems, also known as red light cameras. Money in the account may only be appropriated to the Health and Human Services Commission (HHSC).</p> <p>Statute sets forth the allocation of appropriations from the Regional Trauma Account as follows: 96 percent of the funds appropriated for a portion of the uncompensated trauma care provided at facilities designated as state trauma facilities by the Department of State Health Services; 2 percent of the funds appropriated for county and regional emergency medical services; 1 percent of the funds appropriated for distribution to the 22 trauma service area regional advisory councils; and 1 percent of the funds appropriated for the administrative costs of HHSC. All funds shall be distributed in proportion to the amount deposited to the account from the local authority.</p> <p>The primary revenue source for this account is the state share (50 percent) of violations of a photographic traffic control signal enforcement system. Penalties for running a red light camera are statutorily prohibited from exceeding \$75, and late fees may not exceed \$25. Local authorities are allowed to keep money collected from violations to purchase or lease, install, operate, and maintain red light camera systems. Remaining revenue is split evenly between the state and the local authority. Local authorities are authorized to spend their share of revenue only on traffic safety programs.</p> <p>No funds have been appropriated from this account since fiscal year 2009. As a result, the account is estimated to have a balance of \$96.5 million at the end of fiscal year 2015.</p>			
	GENERAL REVENUE–DEDICATED ACCOUNT SUMMARY 2016–17 BIENNIUM	FISCAL YEAR 2015 ESTIMATED ENDING BALANCE	BIENNIAL REVENUE ESTIMATE 2016–17 BIENNIUM	
		\$96,488,000	\$32,206,000	
	RECOMMENDATIONS	<p>13. Amend statute to require the portion of revenue from violations of photographic traffic control signal enforcement systems (red light cameras) that is currently remitted to the state to instead be remitted directly to the appropriate regional trauma facilities.</p> <p>14. Amend statute to abolish the account and move the unencumbered balance to the General Revenue–Dedicated Designated Trauma Facility and EMS Account No. 5111, which would result in a one-time revenue gain to Account No. 5111 of \$96.5 million.</p>		
FISCAL IMPACT	These recommendations would result in a reduction of \$128.7 million in General Revenue–Dedicated amounts counted toward certification during the 2016–17 biennium.			
	FISCAL YEAR	PROBABLE REVENUE GAIN/(LOSS) TO GENERAL REVENUE–DEDICATED REGIONAL TRAUMA ACCOUNT NO. 5137	PROBABLE REVENUE GAIN/(LOSS) TO GENERAL REVENUE–DEDICATED DESIGNATED TRAUMA FACILITY AND EMS ACCOUNT NO. 5111	
	2016	(\$112,591,000)	\$96,488,000	
	2017	(\$16,103,000)	\$0	
	2018	(\$16,103,000)	\$0	
	2019	(\$16,103,000)	\$0	
2020	(\$16,103,000)	\$0		
SOURCES: Legislative Budget Board; Comptroller of Public Accounts.				

APPENDIX B: (CONTINUED)

DETAILED DESCRIPTION OF ACCOUNT-SPECIFIC RECOMMENDATIONS TO REDUCE RELIANCE ON GENERAL REVENUE–DEDICATED ACCOUNTS FOR CERTIFICATION OF GENERAL REVENUE FUND APPROPRIATIONS

APPENDIX B: (CONTINUED)			
ACCOUNT NAME: GENERAL REVENUE-DEDICATED EDUCATOR EXCELLENCE INNOVATION ACCOUNT NO. 5135			
PRIMARY AGENCY: TEXAS EDUCATION AGENCY			
LEGAL CITATION: TEXAS EDUCATION CODE, SECTION 21.703			
ACCOUNT SUMMARY	<p>The Education Excellence Innovation Account No. 5135 was established by House Bill 1, Seventy-ninth Legislature, Third-called Session, 2006, to fund the Educator Excellence Innovation Program administered by the Texas Education Agency. Under this program, a school district may receive a competitive grant for the purposes of systematically transforming educator quality and effectiveness through improved and innovative school district-level recruitment, preparation, hiring, induction, evaluation, professional development, strategic compensation, career pathways, and retention.</p> <p>The account's only revenue source is transfers from the General Revenue Fund. The amount transferred from General Revenue to the account by the Commissioner of Education is equal to the amount appropriated by the General Appropriations Act (GAA) for that purpose. The account is listed with other General Revenue Funds in the agency's method-of-finance table in the GAA.</p> <p>For the 2010–11 biennium, \$197.8 million was appropriated each fiscal year for the program and an equal amount of General Revenue was deposited to the account. In the 2012–13 biennium, \$20 million was appropriated each fiscal year. In the 2014–15 biennium, \$16 million was appropriated each fiscal year. The balance in the account has accrued due to agency spending reductions and lapses in grant awards due to applicants not meeting eligibility criteria.</p>		
	GENERAL REVENUE–DEDICATED ACCOUNT SUMMARY 2016–17 BIENNIUM	FISCAL YEAR 2015 ESTIMATED ENDING BALANCE	BIENNIAL REVENUE ESTIMATE 2016–17 BIENNIUM
		\$92,261,000	\$0
RECOMMENDATION	<p>15. Amend statute to abolish the account and return the unencumbered balance to the General Revenue Fund. Appropriations for the Educator Excellence Innovation Program would instead be funded directly by General Revenue Funds.</p>		
FISCAL IMPACT	<p>This recommendation would result in a reduction of \$92.3 million in General Revenue–Dedicated amounts counted toward certification during the 2016–17 biennium. It is assumed that the unencumbered balance in the account at the end of fiscal year 2015 would be returned to the General Revenue Fund.</p>		
	FISCAL YEAR	PROBABLE REVENUE GAIN/(LOSS) TO GENERAL REVENUE–DEDICATED EDUCATOR EXCELLENCE INNOVATION ACCOUNT NO. 5100	PROBABLE REVENUE GAIN/(LOSS) TO GENERAL REVENUE FUND NO. 1
	2016	(\$92,261,000)	\$92,261,000
	2017	\$0	\$0
	2018	\$0	\$0
	2019	\$0	\$0
2020	\$0	\$0	
<p>SOURCES: Legislative Budget Board; Comptroller of Public Accounts.</p>			

APPENDIX B: (CONTINUED)
DETAILED DESCRIPTION OF ACCOUNT-SPECIFIC RECOMMENDATIONS TO REDUCE RELIANCE ON GENERAL REVENUE–
DEDICATED ACCOUNTS FOR CERTIFICATION OF GENERAL REVENUE FUND APPROPRIATIONS

APPENDIX B: (CONTINUED)					
ACCOUNT NAME: GENERAL REVENUE–DEDICATED VOLUNTEER FIRE DEPARTMENT ASSISTANCE FUND NO. 5064					
PRIMARY AGENCY: TEXAS A&M FOREST SERVICE					
LEGAL CITATION: TEXAS GOVERNMENT CODE, SECTION 614.104A					
ACCOUNT SUMMARY	<p>The Volunteer Fire Department Assistance Fund No. 5064 was established by the Seventy-seventh Legislature, 2001, to assist volunteer fire departments with costs for equipment and training of personnel and operating costs associated with the Texas Forest Service’s (TFS) Statewide Wildfire Protection Plan. A portion of the fund may be used to assist volunteer fire departments in meeting cost sharing requirements for federal grants. The account is administered by the director of the TFS at the Texas A&M University System.</p> <p>Revenue deposited to the account is from an assessment on insurers that write property and casualty insurance policies within the state for fire and allied lines. Texas Insurance Code, Section 2007.002, requires the Comptroller of Public Accounts to collect an annual assessment equal to the lesser of legislative appropriations from the account or \$30 million. Prior to fiscal year 2014, statute required the assessment to be equal to \$30 million, regardless of amounts appropriated. Before this change, revenue deposited to the account in excess of appropriations resulted in growth in the balance of the account. This change should prevent the account balance from increasing, but will not reduce the balance available for certification of General Revenue Fund appropriations.</p>				
GENERAL REVENUE–DEDICATED ACCOUNT SUMMARY, 2016–17 BIENNIUM	FISCAL YEAR 2015 ESTIMATED ENDING BALANCE		BIENNIAL REVENUE ESTIMATE 2016–17 BIENNIUM		
	\$84,170,000		\$37,332,000		
RECOMMENDATIONS	<p>16. Amend statute to expand the allowable use of the Volunteer Fire Department Assistance account to include funding for disaster relief and appropriate funds to the Texas Department of Public Safety for that purpose. Analysis in the <i>Texas State Government Effectiveness and Efficiency Report</i>, “Increase Funding to Improve Long-term Disaster Recovery,” pages 77-83 recommends creating a new General Revenue–Dedicated account for disaster recovery and an option that would transfer \$30 million from the Volunteer Fire Department Assistance Account to the newly created disaster account and appropriate those funds to the Texas Department of Public Safety for disaster relief grants.</p> <p>17. Amend statute to expand the allowable uses of the account to include the state contribution to the Texas Emergency Services Retirement System (TESRS). TESRS is the statewide plan established to finance pension, death, and disability benefits for volunteer firefighters and emergency medical personnel. The statutory amendment would exclude the contributions to TESRS when setting the rate of the assessment on insurers.</p>				
FISCAL IMPACT	<p>These recommendations would result in a reduction of \$33.5 million in General Revenue–Dedicated amounts counted toward certification during the 2016–17 biennium. The cost of implementing Recommendation No. 16 is \$30.0 million. Recommendation No. 17 would allow the Legislature to use this account instead of General Revenue to fund the state contribution to TESRS. Current law requires a state contribution sufficient to make TESRS actuarially sound, but not to exceed one-third of local contributions. The estimated cost of the state contribution for the 2016–17 biennium is \$3.5 million. It is assumed that the \$3.5 million in General Revenue Funds that would otherwise be appropriated for the state contribution would be replaced by an equal appropriation from the Volunteer Fire Department Assistance account.</p>				
		PROBABLE SAVINGS/(COST) TO GENERAL REVENUE–DEDICATED VOLUNTEER FIRE ASSISTANCE FUND NO. 5064	PROBABLE SAVINGS/(COST) TO GENERAL REVENUE FUND NO. 1	PROBABLE REVENUE GAIN/(LOSS) TO NEW GENERAL REVENUE–DEDICATED DISASTER RECOVERY FUND	PROBABLE SAVINGS/(COST) TO NEW GENERAL REVENUE–DEDICATED DISASTER RECOVERY FUND
	FISCAL YEAR				
	2016	(\$16,657,822)	\$1,657,822	\$15,000,000	(\$15,000,000)
	2017	(\$16,808,129)	\$1,808,129	\$15,000,000	(\$15,000,000)
	2018	(\$1,808,129)	\$1,808,129	\$0	\$0
2019	(\$1,808,129)	\$1,808,129	\$0	\$0	
2020	(\$1,808,129)	\$1,808,129	\$0	\$0	
SOURCES: Legislative Budget Board; Comptroller of Public Accounts.					

APPENDIX B: (CONTINUED)

DETAILED DESCRIPTION OF ACCOUNT-SPECIFIC RECOMMENDATIONS TO REDUCE RELIANCE ON GENERAL REVENUE–DEDICATED ACCOUNTS FOR CERTIFICATION OF GENERAL REVENUE FUND APPROPRIATIONS

APPENDIX B: (CONTINUED)		
ACCOUNT NAME: GENERAL REVENUE–DEDICATED TEXAS COMMISSION ON LAW ENFORCEMENT ACCOUNT NO. 116		
PRIMARY AGENCY: TEXAS COMMISSION ON LAW ENFORCEMENT		
LEGAL CITATION: TEXAS OCCUPATIONS CODE, SECTION 1701.156; LOCAL GOVERNMENT CODE, SECTION 133.102		
ACCOUNT SUMMARY	The Texas Commission on Law Enforcement Account was established in 1977 by the Sixty-fifth Legislature. This account is the primary funding source for the Texas Commission on Law Enforcement. The Commission develops, maintains and enforces minimum qualifications for the selection, training and certification of law enforcement personnel and county correctional officers. To that end, the Commission licenses and approves law enforcement development courses, regulates standards and practices and provides technical assistance to licensed law enforcement officers. In addition, this account funds grants for continuing education and training of local peace officers, and state contributions for employee benefits.	
	The primary revenue source for the Texas Commission on Law Enforcement Account is a statutory allocation of court costs from defendants convicted under certain sections of the Penal Code. Defendants convicted of a felony pay \$133, of a Class A or B misdemeanor pay \$83, and defendants convicted of a non-jailable offense pay \$40. The account receives 5.0034 percent of total collections.	
	As appropriations have been less than collections over time, the account has accumulated a balance.	
GENERAL REVENUE–DEDICATED ACCOUNT SUMMARY 2016–17 BIENNIUM	FISCAL YEAR 2015 ESTIMATED ENDING BALANCE	BIENNIAL REVENUE ESTIMATE 2016–17 BIENNIUM
	\$23,286,000	\$18,193,000
RECOMMENDATION	18. Amend statute to expand the allowable uses of the account to include grants administered by the Texas Department of Public Safety for training on incident-based crime reporting, and appropriate \$150,000 annually to the agency for that purpose. Analysis in the <i>Texas State Government Effectiveness and Efficiency Report</i> , “Develop Plans to Adopt Incident-Based Crime Reporting in Texas,” pages 297-305 recommends this use of the account.	
FISCAL IMPACT	This recommendation would result in a reduction of \$300,000 in General Revenue–Dedicated amounts counted for certification during the 2016–17 biennium.	
	FISCAL YEAR	PROBABLE REVENUE GAIN/(LOSS) TO GENERAL REVENUE–DEDICATED TEXAS COMMISSION ON LAW ENFORCEMENT, ACCOUNT NO. 116
	2016	(\$150,000)
	2017	(\$150,000)
	2018	(\$150,000)
	2019	(\$150,000)
2020	(\$150,000)	
SOURCES: Legislative Budget Board; Comptroller of Public Accounts.		

**APPENDIX B: (CONTINUED)
DETAILED DESCRIPTION OF ACCOUNT-SPECIFIC RECOMMENDATIONS TO REDUCE RELIANCE ON GENERAL REVENUE–
DEDICATED ACCOUNTS FOR CERTIFICATION OF GENERAL REVENUE FUND APPROPRIATIONS**

APPENDIX B: (CONTINUED)					
ACCOUNT NAME: GENERAL REVENUE–DEDICATED SEXUAL ASSAULT PROGRAM ACCOUNT NO. 5010					
PRIMARY AGENCY: OFFICE OF THE ATTORNEY GENERAL					
LEGAL CITATION: TEXAS GOVERNMENT CODE, SECTION 420.008; BUSINESS AND COMMERCE CODE, SECTION 102.051-102.055					
ACCOUNT SUMMARY	<p>The Sexual Assault Program Account No. 5010 was established in 1993 by the Seventy-third Legislature and primarily consists of a \$5 fee on admission to certain sexually oriented businesses. The fee was established by House Bill 1751, Eightieth Legislature, 2007. Current law requires that only the first \$25 million in sexually oriented business fees collected in any fiscal biennium be deposited to the Sexual Assault Program Account No. 5010, with fees in excess of \$25 million deposited to the Texas Health Opportunity Pool.</p> <p>Eligible uses of this account are for programs to assist sexual assault victims and provide sexual assault services. In addition to the Office of the Attorney General (OAG), certain state agencies and institutions of higher education are eligible to receive funding from this account for uses specified by statute.</p> <p>Subsequent to the passage of House Bill 1751, Eightieth Legislature, 2007, which enacted the fee, a lawsuit was filed challenging the constitutionality of the fee. The lawsuit was recently decided with the court ruling in favor of the state. Fee collections were limited during the lawsuit but will be collected again as a result of the disposition of the lawsuit. Additionally, back fees could be collected. The cumulative balance in the account is due to the uncertainty regarding the sexually oriented business fee. The Eighty-second Legislature increased funding from this account, appropriating an additional \$61.4 million contingent upon the collection of sufficient revenue from the sexually oriented business fee. However, due to the lawsuit, insufficient fees were collected, and the additional funds were not expended.</p>				
	GENERAL REVENUE– DEDICATED ACCOUNT SUMMARY 2016–17 BIENNIUM	FISCAL YEAR 2015 ESTIMATED ENDING BALANCE		BIENNIAL REVENUE ESTIMATE 2016–17 BIENNIUM	
		\$22,547,000		\$22,762,000	
RECOMMENDATIONS	<p>19. Amend statute to allow direct appropriations for human trafficking enforcement programs and appropriate \$4.9 million annually for that purpose.</p> <p>20. Amend statute to repeal the dedication of sexually-oriented business fees, in excess of the first \$25.0 million collected in a fiscal biennium, to the Texas Health Opportunity Pool, and instead remit excess collections to the General Revenue Fund.</p>				
FISCAL IMPACT	<p>These recommendations would result in a reduction of \$9.9 million in General Revenue–Dedicated amounts counted toward certification during the 2016–17 biennium. Based on the Biennial Revenue Estimate (BRE) for the 2016–17 biennium and the resolution of the lawsuit, it is assumed that revenue collections will be sufficient to cover the recommended appropriation increase. Based on the BRE, collections of the sexually oriented business fee will not exceed \$25.0 million in the 2016–17 biennium. Accordingly, no revenue loss to Sexual Assault Account No. 5010 or revenue gain to the General Revenue Fund is expected for the 2016–17 biennium. Collections from the sexually oriented business fee may exceed \$25.0 million in future biennia; however, the amount by which collections may exceed \$25.0 million cannot be determined.</p>				
		FISCAL YEAR	PROBABLE SAVINGS/(COST) TO GENERAL REVENUE–DEDICATED SEXUAL ASSAULT PROGRAM ACCOUNT NO. 5010	PROBABLE REVENUE GAIN/(LOSS) TO GENERAL REVENUE–DEDICATED SEXUAL ASSAULT PROGRAM ACCOUNT NO. 5010	PROBABLE REVENUE GAIN/(LOSS) TO GENERAL REVENUE FUND NO. 1
		2016	(\$4,950,000)	\$0	\$0
		2017	(\$4,950,000)	\$0	\$0
		2018	(\$4,950,000)	Cannot be determined	Cannot be determined
		2019	(\$4,950,000)	Cannot be determined	Cannot be determined
		2020	(\$4,950,000)	Cannot be determined	Cannot be determined
<p>SOURCES: Legislative Budget Board; Comptroller of Public Accounts.</p>					

APPENDIX B: (CONTINUED)

DETAILED DESCRIPTION OF ACCOUNT-SPECIFIC RECOMMENDATIONS TO REDUCE RELIANCE ON GENERAL REVENUE—DEDICATED ACCOUNTS FOR CERTIFICATION OF GENERAL REVENUE FUND APPROPRIATIONS

APPENDIX B: (CONTINUED)		
ACCOUNT NAME: GENERAL REVENUE—DEDICATED DESIGNATED TRAUMA FACILITY AND EMS ACCOUNT NO. 5111		
PRIMARY AGENCY: HEALTH AND HUMAN SERVICES COMMISSION/DEPARTMENT OF STATE HEALTH SERVICES		
LEGAL CITATION: TEXAS HEALTH AND SAFETY CODE, SECTION 780.003; TEXAS TRANSPORTATION CODE, SECTION 542.4031(G)(1), CHAPTER 708		
ACCOUNT SUMMARY	<p>The Designated Trauma Facility and Emergency Medical Services Account was established by House Bill 3588, Seventy-eighth Legislature, 2003, to provide funding for designated trauma facilities, county and regional emergency medical services, and the state's trauma-care system.</p> <p>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 the Department of State Health Services (DSHS). In fiscal year 2014, eligible hospitals reported approximately \$290 million in uncompensated trauma care costs.</p> <p>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. House Bill 7, Eighty-third Legislature, 2013, expanded eligible uses of this account to include graduate-level medical education and nursing education programs funded by the Texas Higher Education Coordinating Board.</p>	
	<p>Funds deposited to the Designated Trauma Account are 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 provides for 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: a point system in which points are assessed and accrue based on moving traffic violation convictions; and 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. Legislation enacted in 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. The intent of the legislation was to encourage responsible driving as well as help fund trauma care in Texas. The account receives 33 percent of the state traffic fine and 49.5 percent of the Driver Responsibility Program surcharges.</p>	
	<p>The accrual of the balance in this account is due to revenues exceeding appropriations. The account balance available to certify the state budget increased from \$199.0 million for the 2008–09 biennium to \$388.0 million for the 2012–13 biennium. The Eighty-third Legislature reduced the growing balance in this account by providing appropriations in excess of revenue collections for the 2014–15 biennium, including a one-time appropriation of \$300.0 million, which was transferred to the Health and Human Services Commission for Medicaid expenses. In addition, the Legislature appropriated \$137.9 million for the Medicaid disproportionate share hospital program in fiscal year 2013.</p>	
GENERAL REVENUE—DEDICATED ACCOUNT SUMMARY 2016–17 BIENNIUM	FISCAL YEAR 2015 ESTIMATED ENDING BALANCE	BIENNIAL REVENUE ESTIMATE 2016–17 BIENNIUM
	\$14,679,000	\$205,000,000

APPENDIX B: (CONTINUED)

DETAILED DESCRIPTION OF ACCOUNT-SPECIFIC RECOMMENDATIONS TO REDUCE RELIANCE ON GENERAL REVENUE–DEDICATED ACCOUNTS FOR CERTIFICATION OF GENERAL REVENUE FUND APPROPRIATIONS

APPENDIX B: (CONTINUED)				
ACCOUNT NAME: GENERAL REVENUE–DEDICATED DESIGNATED TRAUMA FACILITY AND EMS ACCOUNT NO. 5111 (CONTINUED)				
PRIMARY AGENCY: HEALTH AND HUMAN SERVICES COMMISSION/DEPARTMENT OF STATE HEALTH SERVICES				
LEGAL CITATION: TEXAS HEALTH AND SAFETY CODE, SECTION 780.003; TEXAS TRANSPORTATION CODE, SECTION 542.4031(G)(1), CHAPTER 708				
RECOMMENDATIONS	21. Replace \$12.8 million in General Revenue funding for the Graduate Medical Education (GME) Family Practice residency program with funding from the Designated Trauma Facility and EMS account.			
	22. Increase appropriations for GME programs by \$51.5 million to establish two new residency programs, a Critical Shortage physician residency program and a Teaching Health Center residency program, to train primary care physicians in community health center settings and increase funding for existing Primary Care and Family Practice residency programs. Analysis in the <i>Texas State Government Effectiveness and Efficiency Report</i> , “Align New Graduate Medical Education funding with the Healthcare Needs of the State,” pages 139-156 includes these and other recommendations which would affect funding for GME programs.			
	23. Amend statute to reduce Driver Responsibility Program surcharge amounts for driving with no insurance and driving with no license by 50 percent for offenders that come into compliance with applicable laws. Analysis in the <i>Texas State Government Effectiveness and Efficiency Report</i> , “Improve Driver Responsibility Program Compliance and Promote Good Driving Behavior,” pages 306-311, includes this recommendation.			
	24. Contingent on legislation transferring the balance from General Revenue–Dedicated Regional Trauma Account No. 5137 to this account, appropriate the amount transferred (\$96.5 million) for disbursement to eligible entities for the 2016–17 biennium.			
FISCAL IMPACT	These recommendations would result in a sum-certain reduction of \$160.7 million and an additional reduction that cannot be determined at this time in General Revenue–Dedicated amounts counted for certification during the 2016–17 biennium. Because it is dependent on changes in human behavior, the effect of the recommendation on Driver Responsibility Program surcharge amounts cannot be determined.			
		PROBABLE SAVINGS/(COST) TO GENERAL REVENUE–DEDICATED DESIGNATED TRAUMA FACILITY AND EMS ACCOUNT NO. 5111	PROBABLE REVENUE GAIN/(LOSS) TO GENERAL REVENUE–DEDICATED DESIGNATED TRAUMA FACILITY AND EMS ACCOUNT NO. 5111	PROBABLE SAVINGS/(COST) TO GENERAL REVENUE FUND NO. 1
	FISCAL YEAR			
	2016	(\$74,376,080)	(Cannot be determined)	\$6,390,000
	2017	(\$86,376,080)	(Cannot be determined)	\$6,390,000
	2018	(\$50,132,080)	(Cannot be determined)	\$6,390,000
	2019	(\$50,132,080)	(Cannot be determined)	\$6,390,000
2020	(\$50,132,080)	(Cannot be determined)	\$6,390,000	
SOURCES: Legislative Budget Board; Comptroller of Public Accounts.				

**APPENDIX B: (CONTINUED)
 DETAILED DESCRIPTION OF ACCOUNT-SPECIFIC RECOMMENDATIONS TO REDUCE RELIANCE ON GENERAL REVENUE–
 DEDICATED ACCOUNTS FOR CERTIFICATION OF GENERAL REVENUE FUND APPROPRIATIONS**

APPENDIX B: (CONTINUED)		
ACCOUNT NAME: GENERAL REVENUE-DEDICATED EMERGENCY RADIO INFRASTRUCTURE ACCOUNT NO. 5153		
PRIMARY AGENCY: TEXAS DEPARTMENT OF PUBLIC SAFETY		
LEGAL CITATION: TEXAS GOVERNMENT CODE, SECTION 411.403; LOCAL GOVERNMENT CODE, SECTION 133.102(E)		
ACCOUNT SUMMARY	The Emergency Radio Infrastructure Account No. 5153 was established by House Bill 442, Eighty-second Legislature, 2011, to fund the planning, development, provision, enhancement, and maintenance of an interoperable statewide emergency radio infrastructure, or for any other public safety purpose. The primary revenue source for the account is a statutory allocation (5.5904 percent) of the consolidated court cost fee. Funds from this account may only be appropriated to the Texas Department of Public Safety.	
	The Comptroller of Public Accounts (CPA) estimated that \$44.7 million of the account balance was available to certify General Revenue Fund appropriations in the 2014–15 biennium. Prior to the 2014–15 biennium, no appropriations from the account had been made. In July 2014, the balance in this account was used to fund a border security surge operation. This is expected to reduce the unexpended balance in the account at the end of fiscal year 2015 by approximately \$38.0 million.	
	An additional public safety purpose that this account could fund is grants to assist local law enforcement agencies for technology infrastructure upgrades required to transition from summary-based to incident-based crime reporting. Unlike summary-based reporting systems, incident-based reporting includes data on time, date, type of location and modus operandi of a crime and the demographics of victims and suspects. The enhanced data would have operational value for law enforcement entities and other stakeholders.	
GENERAL REVENUE– DEDICATED ACCOUNT SUMMARY 2016–17 BIENNIUM	FISCAL YEAR 2015 ESTIMATED ENDING BALANCE	BIENNIAL REVENUE ESTIMATE 2016–17 BIENNIUM
	\$13,448,000	\$20,027,000
RECOMMENDATION	25. Appropriate \$2.5 million annually from the account to the Texas Department of Public Safety for grants to local law enforcement agencies to upgrade technology infrastructure to implement incident-based crime reporting. Analysis in the <i>Texas State Government Effectiveness and Efficiency Report</i> , “Develop Plans to Adopt Incident-Based Crime Reporting in Texas,” pages 297-305, includes this recommendation.	
FISCAL IMPACT	This recommendation would result in a reduction of \$5.1 million in General Revenue–Dedicated amounts counted toward certification during the 2016–17 biennium.	
	FISCAL YEAR	PROBABLE REVENUE GAIN/(LOSS) TO GENERAL REVENUE–DEDICATED EMERGENCY RADIO INFRASTRUCTURE ACCOUNT NO. 5153
	2016	(\$2,519,174)
	2017	(\$2,519,174)
	2018	(\$2,519,174)
	2019	(\$2,519,174)
2020	(\$2,519,174)	
SOURCES: Legislative Budget Board; Comptroller of Public Accounts.		

APPENDIX C:

GENERAL REVENUE–DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM ACCOUNTS BY ESTIMATED BALANCE

ACCOUNT NAME	ACCOUNT NUMBER	ESTIMATED REVENUE COLLECTIONS 2014–15 BIENNIUM	2014–15 GENERAL APPROPRIATIONS ACT	ADJUSTMENTS, RESTRICTIONS, OTHER APPROPRIATIONS	BALANCE COUNTED FOR CERTIFICATION 2014–15
Emissions Reduction Plan	5071	\$201,871,000	\$157,093,885	\$175,919,000	\$992,648,115
Clean Air	151	\$209,343,000	\$121,122,747	\$1,791,500	\$209,199,753
Employment and Training Investment Holding	5128	\$168,890,000	\$3,772,460	(\$73,867,540)	\$182,430,000
9-1-1 Service Fees	5050	\$130,360,000	\$117,022,867	(\$1,850,000)	\$177,820,133
Petroleum Storage Tank Remediation	655	\$47,199,000	\$46,465,994	\$0	\$144,009,006
TX B-On-Time Student Loan	5103	\$115,736,000	\$80,557,791	\$0	\$137,545,209
Physician Education Loan Repayment Program	5144	\$72,680,000	\$33,800,000	(\$1,558,000)	\$120,566,000
Solid Waste Disposal Fees	5000	\$35,286,000	\$12,486,324	(\$19,427,000)	\$117,649,676
Regional Trauma	5137	\$32,396,000	\$0	(\$440,000)	\$96,679,000
Designated Trauma Facility and EMS	5111	\$231,600,000	\$420,010,798	(\$141,460,100)	\$94,917,102
Educator Excellence	5135	\$0	\$0	\$0	\$93,859,000
TX Department of Insurance Operating	36	*	*	*	\$85,715,000
Volunteer Fire Department Assistance	5064	\$60,257,000	\$38,060,971	(\$22,196,029)	\$80,934,000
Game, Fish, Water Safety	9	\$259,884,000	\$241,456,756	(\$8,925,300)	\$71,653,944
Subsequent Injury	5101	\$12,714,000	\$8,840,280	\$0	\$69,187,720
Governor's Office Federal Projects	224	*	*	*	\$60,393,000
System Benefit	5100	\$300,718,000	\$250,925,636	(\$800,718,000)	\$60,357,364
TX A&M University Current	242	*	*	*	\$57,003,000
Tertiary Care (1)	5102	\$2,255,000	\$0	\$26,757,000	\$53,514,000
Prairie View A&M University Current	245	*	*	*	\$47,113,000
Emergency Radio Infrastructure	5153	\$19,687,000	\$0	(\$834,000)	\$44,705,000
Criminal Justice Planning	421	\$43,636,000	\$49,679,968	\$0	\$41,702,032
Federal Health and Health Lab Funding Excess Revenues	273	*	*	*	\$38,499,000
Water Resource Management	153	\$127,193,000	\$127,336,594	(\$500,000)	\$36,132,406
Hazardous and Solid Waste Remediation	550	\$49,537,000	\$52,711,948	(\$400,000)	\$34,630,052
State Parks	64	\$82,609,000	\$81,232,626	\$13,491,300	\$34,130,674
Hotel Occupancy Tax for Economic Development	5003	\$0	\$0	\$0	\$32,819,000

**APPENDIX C: (CONTINUED)
GENERAL REVENUE—DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM
ACCOUNTS BY ESTIMATED BALANCE**

ACCOUNT NAME	ACCOUNT NUMBER	ESTIMATED REVENUE COLLECTIONS 2014–15 BIENNIUM	2014–15 GENERAL APPROPRIATIONS ACT	ADJUSTMENTS, RESTRICTIONS, OTHER APPROPRIATIONS	BALANCE COUNTED FOR CERTIFICATION 2014–15
University of TX at Dallas Current	238	*	*	*	\$30,916,000
University of TX at Austin Current	248	*	*	*	\$28,625,000
GR-Account - Low-Level Radioactive Waste	88	\$15,377,000	\$3,258,577	(\$14,143,000)	\$28,573,423
Unemployment Compensation Special Administration	165	\$28,502,000	\$26,060,182	\$0	\$27,297,818
Home Health Services	5018	\$12,850,000	\$22,093,337	\$0	\$26,728,663
Lifetime License Endowment	544	\$2,306,000	\$1,010,267	\$0	\$25,574,733
Food and Drug Registration	5024	\$14,600,000	\$14,441,991	\$0	\$25,243,009
Asbestos Removal Licensure	5017	\$8,600,000	\$7,599,679	\$0	\$24,526,321
Commission on State Emergency Communications	5007	\$36,600,000	\$33,423,302	\$0	\$24,121,698
Quality Assurance	5080	\$116,827,000	\$110,064,442	(\$383,000)	\$22,869,558
TX Recreation and Parks	467	\$374,000	\$0	(\$205,000)	\$21,914,000
Sam Houston State University Current	259	*	*	*	\$20,919,000
Dry Cleaning Facility Release	5093	\$7,900,000	\$7,536,245	(\$400,000)	\$20,834,755
Sexual Assault Program	5010	\$2,246,000	\$473,704	\$0	\$19,882,296
TX State University-San Marcos Current	260	*	*	*	\$19,402,000
Oil and Gas Regulation and Cleanup	5155	\$108,075,000	\$122,704,932	(\$12,512,266)	\$18,779,802
Vital Statistics	19	\$10,242,000	\$9,645,619	\$0	\$17,796,381
Workforce Commission Federal	5026	*	*	*	\$17,731,000
Motorcycle Education	501	\$2,437,000	\$0	\$0	\$17,713,000
EMS, Trauma Facility, Trauma Care Systems	5108	\$7,600,000	\$4,785,698	\$0	\$16,704,302
University of Texas Health Sciences Center at Houston Current	271	*	*	*	\$16,504,000
TX Tech University Current	255	*	*	*	\$16,488,000
Used Oil Recycling	146	\$3,200,000	\$1,956,101	\$0	\$15,644,899
University of Texas Health Sciences Center at San Antonio Current	279	*	*	*	\$15,613,000
Waste Management	549	\$62,248,000	\$65,287,051	\$0	\$15,439,949
TX State Technical College System Current	237	*	*	*	\$14,564,000
Hospital Licensing	129	\$5,200,000	\$3,827,515	\$0	\$14,426,485

**APPENDIX C: (CONTINUED)
GENERAL REVENUE–DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM
ACCOUNTS BY ESTIMATED BALANCE**

ACCOUNT NAME	ACCOUNT NUMBER	ESTIMATED REVENUE COLLECTIONS 2014–15 BIENNIUM	2014–15 GENERAL APPROPRIATIONS ACT	ADJUSTMENTS, RESTRICTIONS, OTHER APPROPRIATIONS	BALANCE COUNTED FOR CERTIFICATION 2014–15
Department of Public Safety Federal	222	*	*	*	\$14,268,000
Child Abuse Neglect and Prevention Trust	5085	\$7,574,000	\$0	(\$258,000)	\$14,077,597
Breath Alcohol Testing	5013	\$1,897,000	\$0	\$0	\$12,956,000
Artificial Reef	679	\$130,000	\$0	(\$130,000)	\$12,582,000
TX Woman's University Current	253	*	*	*	\$12,283,000
TX A&M-Corpus Christi Current	230	*	*	*	\$12,219,000
State Owned Multicategorical Teaching Hospital	5049	\$11,500,000	\$9,809,765	\$0	\$11,711,235
TX Tech University Health Sciences Center Current	239	*	*	*	\$11,568,000
Food & Drug Retail Fees	341	\$5,000,000	\$4,164,452	\$0	\$11,267,548
Comprehensive Rehabilitation	107	\$33,495,000	\$36,384,544	\$0	\$10,787,456
TX A&M University-Commerce Current	257	*	*	*	\$10,589,000
Coastal Protection	27	\$21,867,000	\$22,743,958	(\$264,000)	\$9,748,042
Large County & Municipality Recreation and Parks	5150	\$68,000	\$0	\$76,000	\$9,482,000
University of TX at the Permian Basin Current	251	*	*	*	\$9,367,000
Adjutant General Federal	449	*	*	*	\$9,104,000
Medicaid Recovery 42 U.S.C. §1396p	5109	*	*	*	\$9,065,000
TX A&M-Kingsville Current	254	*	*	*	\$9,051,000
University of TX Southwestern Medical Center Dallas Current	252	*	*	*	\$8,160,000
University of Houston Current	225	*	*	*	\$7,597,000
Tarleton State University Current	243	*	*	*	\$7,488,000
University of Houston Clear Lake Current	229	*	*	*	\$7,364,000
TX A&M University-System Health Sciences Center Current	289	*	*	*	\$7,339,000
Texas Commission on Environmental Quality Occupational Licensing	468	\$4,382,000	\$3,893,834	\$0	\$7,132,166
TX A&M University-San Antonio Current	290	*	*	*	\$6,595,000
University of TX at San Antonio Current	249	*	*	*	\$6,489,000

**APPENDIX C: (CONTINUED)
GENERAL REVENUE–DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM
ACCOUNTS BY ESTIMATED BALANCE**

ACCOUNT NAME	ACCOUNT NUMBER	ESTIMATED REVENUE COLLECTIONS 2014–15 BIENNIUM	2014–15 GENERAL APPROPRIATIONS ACT	ADJUSTMENTS, RESTRICTIONS, OTHER APPROPRIATIONS	BALANCE COUNTED FOR CERTIFICATION 2014–15
TX A&M International University Current	231	*	*	*	\$6,445,000
Federal Health, Education and Welfare	148	*	*	*	\$6,284,000
University of TX at Tyler Current	228	*	*	*	\$5,942,000
University of TX at El Paso Current	250	*	*	*	\$5,748,000
Law Enforcement Officer Standards and Education	116	\$17,528,000	\$35,306,654	\$0	\$5,700,346
TX Capital Trust	543	\$1,420,000	\$579,605	(\$69,000)	\$5,627,395
TX A&M University at Galveston Current	275	*	*	*	\$5,575,000
TX A&M University-Texarkana Current	232	*	*	*	\$5,545,000
TX Southern University Current	247	*	*	*	\$5,448,000
TX Preservation Trust	664	\$5,886,000	\$1,448,347	(\$15,387)	\$5,202,266
Disaster Contingency	453	\$0	\$0	\$0	\$4,993,000
Bureau of Emergency Management	512	\$4,800,000	\$5,725,619	\$0	\$4,771,381
Rural Volunteer Fire Department Insurance	5066	\$1,993,000	\$2,002,481	\$0	\$4,767,519
Midwestern State University Current	264	*	*	*	\$4,604,000
University of North Texas Health Sciences Center at Fort Worth Current	280	*	*	*	\$4,381,000
Workplace Chemicals List	5020	\$1,944,000	\$1,548,227	\$0	\$4,342,773
University of North Texas - Dallas Current	292	*	*	*	\$4,230,000
Office of Rural Community Affairs Federal	5091	*	*	*	\$4,001,000
Public Assurance	5105	\$6,050,000	\$4,569,105	\$0	\$3,723,895
TX A&M University-Central TX Current	291	*	*	*	\$3,577,000
Lamar University Current	256	*	*	*	\$3,176,000
Federal Disaster	92	*	*	*	\$3,118,000
Permanent Fund for Rural Health Facility Capital Improvement	5047	\$5,534,000	\$4,607,098	(\$36,000)	\$3,013,902
Alamo Complex	5152	\$12,290,000	\$11,862,686	(\$9,000)	\$2,918,314
Certification of Mammography Systems	5021	\$2,200,000	\$2,510,171	\$0	\$2,812,829

**APPENDIX C: (CONTINUED)
GENERAL REVENUE–DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM
ACCOUNTS BY ESTIMATED BALANCE**

ACCOUNT NAME	ACCOUNT NUMBER	ESTIMATED REVENUE COLLECTIONS 2014–15 BIENNIUM	2014–15 GENERAL APPROPRIATIONS ACT	ADJUSTMENTS, RESTRICTIONS, OTHER APPROPRIATIONS	BALANCE COUNTED FOR CERTIFICATION 2014–15
Air Control Board Federal (1)	102	*	*	*	\$2,431,000
Attorney General Law Enforcement	5006	\$400,000	\$472,167	\$0	\$2,255,833
University of Houston- Victoria Current	233	*	*	*	\$2,183,000
Shrimp License Buy Back	5023	\$220,000	\$0	(\$20,000)	\$2,016,000
Community Affairs Federal	127	*	*	*	\$1,898,000
Perpetual Care	5096	\$399,000	\$1,477,790	\$70,020	\$1,785,230
Operators and Chauffeurs License	99	\$0	\$9,063,811	\$0	\$1,711,189
Operating Permit Fees	5094	\$69,000,000	\$71,840,967	\$961,232	\$1,575,265
Business Enterprise Program	492	\$1,239,000	\$1,626,251	(\$34,000)	\$1,572,749
Department of Assistance Rehabilitation Services	422	*	*	*	\$1,563,000
Lamar State College Orange Current	285	*	*	*	\$1,494,000
Watermaster Administration	158	\$2,894,000	\$4,207,207	\$1,270,408	\$1,453,201
University of TX at Brownsville Current	235	*	*	*	\$1,161,000
University of TX System Cancer Center Current	236	*	*	*	\$1,047,000
University of TX Medical Branch at Galveston Current	246	*	*	*	\$1,047,000
Stephen F. Austin State University Current	261	*	*	*	\$1,001,000
Private Sector Prison Industries	5060	\$0	\$585,899	\$612,899	\$1,000,000
Environmental Testing Laboratory Accreditation	5065	\$1,600,000	\$1,546,915	\$0	\$907,085
Commission of Arts Operating	334	\$617,000	\$52,606	(\$615,000)	\$901,394
Permanent Hospital for Capital Improvements and the Texas Center for Infectious Disease	5048	\$2,770,000	\$2,770,000	(\$7,000)	\$900,000
Federal Land and Water Conservation	223	*	*	*	\$876,000
Animal Friendly Plates	5032	\$700,000	\$0	(\$700,000)	\$837,000
Federal Civil Defense and Disaster Relief	221	*	*	*	\$780,000
Oysters Sales	5022	\$504,000	\$704,000	\$0	\$708,000
Railroad Commission Federal	5041	*	*	*	\$693,000
Parks and Wildlife Operating	420	\$4,000	\$0	(\$4,000)	\$611,000

**APPENDIX C: (CONTINUED)
GENERAL REVENUE–DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM
ACCOUNTS BY ESTIMATED BALANCE**

ACCOUNT NAME	ACCOUNT NUMBER	ESTIMATED REVENUE COLLECTIONS 2014–15 BIENNIUM	2014–15 GENERAL APPROPRIATIONS ACT	ADJUSTMENTS, RESTRICTIONS, OTHER APPROPRIATIONS	BALANCE COUNTED FOR CERTIFICATION 2014–15
Non-Game and Endangered Species Conservation	506	\$61,000	\$104,095	(\$7,000)	\$598,905
Lamar Institute of Technology Current	287	*	*	*	\$592,000
Angelo State University Current	227	*	*	*	\$583,000
Go Texan Partner Program Plates	5051	\$30,000	\$1,090,106	(\$30,000)	\$542,894
West TX A&M University Current	263	*	*	*	\$503,000
Coastal Public Lands Management Fee	450	\$500,000	\$450,366	\$0	\$417,634
Rural Economic Development (1)	425	\$9,000	\$0	(\$9,000)	\$400,000
Children with Special Healthcare Needs	5009	\$0	\$0	\$0	\$391,000
Specialty License Plates General	5140	\$617,000	\$108,712	(\$453,000)	\$366,288
Lamar State College Port Arthur Current	286	*	*	*	\$322,000
Cancer Prevention and Research	5136	\$32,000	\$0	(\$32,000)	\$288,000
Federal Public Library Service	118	*	*	*	\$266,000
Federal Land Reclamation	454	*	*	*	\$247,000
Young Farmer Loan Guarantee (1)	5002	\$0	\$0	\$0	\$215,000
Inaugural	472	\$3,000	\$0	(\$3,000)	\$163,000
Private Beauty School Tuition Protection	108	\$0	\$40,000	\$0	\$135,000
Sexual Assault Prevention and Crisis Services	5037	\$0	\$0	\$0	\$129,000
TX Spill Response	452	\$0	\$0	\$0	\$119,000
State Lease	507	\$300,000	\$240,547	\$0	\$102,453
Motor Carrier Enforcement Federal	582	*	*	*	\$77,000
University of TX - Pan American Current	226	*	*	*	\$65,000
Fire Prevention and Public Safety	5138	\$0	\$0	\$0	\$44,000
Be A Blood Donor Plates	5134	\$12,000	\$0	(\$12,000)	\$22,000
Medical School Tuition Set Aside	542	\$0	\$0	\$0	\$18,000
TX Healthy Kids Successor	5074	\$0	\$0	\$0	\$17,000
Midwestern State University	412	\$18,000	\$18,000	\$0	\$12,000

**APPENDIX C: (CONTINUED)
GENERAL REVENUE–DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM
ACCOUNTS BY ESTIMATED BALANCE**

ACCOUNT NAME	ACCOUNT NUMBER	ESTIMATED REVENUE COLLECTIONS 2014–15 BIENNIUM	2014–15 GENERAL APPROPRIATIONS ACT	ADJUSTMENTS, RESTRICTIONS, OTHER APPROPRIATIONS	BALANCE COUNTED FOR CERTIFICATION 2014–15
Barber School Tuition Protection	5081	\$0	\$10,000	\$0	\$10,000
University of North TX Current	258	*	*	*	\$8,000
TX Music Foundation Plates	5113	\$20,000	\$0	(\$20,000)	\$8,000
University of Houston Downtown Current	268	*	*	*	\$4,000
TX Special Olympics License Plates	5055	\$6,000	\$0	(\$6,000)	\$4,000
University of TX at Arlington Current	244	*	*	*	\$2,000
Sul Ross State University Current	262	*	*	*	\$1,000
Peace Officer Flag	5059	\$0	\$2,000	\$0	\$1,000
Alternative Fuels Research and Education (1)	101	\$3,860,000	\$160,495	(\$8,418,505)	\$0
Public Health Services Fee	524	\$32,202,000	\$35,440,491	\$1,734,491	\$0
Federal Surplus Property Service Charge	570	\$2,586,000	\$5,578,789	\$2,115,789	\$0
Bill Blackwood Law Enforcement Management Institute	581	\$7,452,000	\$9,400,119	\$1,124,119	\$0
TX Racing Commission	597	\$15,944,000	\$20,062,827	\$2,832,827	\$0
Crime Stoppers Assistance	5012	\$893,000	\$1,684,294	\$359,294	\$0
TX Collegiate License Plates (1)	5015	\$930,000	\$0	(\$1,139,000)	\$0
Read To Succeed Plates (1)	5027	\$48,000	\$0	(\$53,000)	\$0
Center for Study and Prevention of Juvenile Crime and Delinquency	5029	\$4,127,000	\$12,228,733	\$664,733	\$0
Big Bend National Park Plates (1)	5030	\$112,000	\$0	(\$139,000)	\$0
Excess Benefit Arrangement	5031	\$0	\$247,000	\$0	\$0
Houston Livestock Show and Rodeo Scholarship Plates (1)	5034	\$16,000	\$0	(\$22,000)	\$0
Attorney General Volunteer Advocate Program Plates	5036	\$72,000	\$77,000	(\$72,000)	\$0
TX Reads Plates (1)	5042	\$10,000	\$0	(\$33,000)	\$0
Permanent Fund for Health and Tobacco Education and Enforcement	5044	\$22,593,000	\$86,764,135	\$56,569,135	\$0
Permanent Fund for Children and Public Health	5045	\$15,629,000	\$47,714,568	\$26,727,568	\$0

**APPENDIX C: (CONTINUED)
GENERAL REVENUE—DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM
ACCOUNTS BY ESTIMATED BALANCE**

ACCOUNT NAME	ACCOUNT NUMBER	ESTIMATED REVENUE COLLECTIONS 2014–15 BIENNIUM	2014–15 GENERAL APPROPRIATIONS ACT	ADJUSTMENTS, RESTRICTIONS, OTHER APPROPRIATIONS	BALANCE COUNTED FOR CERTIFICATION 2014–15
Permanent Fund for Emergency Medical Services and Trauma Care	5046	\$13,095,000	\$45,180,566	\$28,431,566	\$0
Girl Scout License Plates (1)	5052	\$6,000	\$0	(\$7,000)	\$0
Tourism Plates (1)	5053	\$46,000	\$0	(\$160,000)	\$0
A&M Kingsville Graduation Assistance Plates (1)	5056	\$6,000	\$0	(\$40,000)	\$0
Waterfowl and Wetland Conservation Plates (1)	5057	\$99,000	\$0	(\$127,000)	\$0
Fair Defense	5073	\$64,127,000	\$81,630,917	\$547,917	\$0
Correctional Management Institute and Criminal Justice	5083	\$4,111,000	\$5,674,255	\$1,097,255	\$0
Child Abuse Neglect and Prevention Operating	5084	\$0	\$11,371,403	\$0	\$0
I Love TX Plates (1)	5086	\$34,000	\$0	(\$43,000)	\$0
Economic Development Bank	5106	\$8,960,000	\$23,718,393	\$232,393	\$0
Economic Development and Tourism (1)	5110	\$12,000	\$0	(\$83,000)	\$0
Daughters of the Republic of TX Plates (1)	5115	\$158,000	\$0	(\$172,000)	\$0
TX Lions Camp Plates (1)	5116	\$20,000	\$0	(\$29,000)	\$0
March of Dimes Plates (1)	5117	\$6,000	\$0	(\$12,000)	\$0
Knights of Columbus Plates (1)	5118	\$58,000	\$0	(\$64,000)	\$0
Cotton Boll Plates (1)	5119	\$10,000	\$0	(\$12,000)	\$0
Marine Mammal Recovery Plates (1)	5120	\$24,000	\$0	(\$37,000)	\$0
Share The Road Plates (1)	5121	\$544,000	\$0	(\$694,000)	\$0
El Paso Mission Restoration Plates (1)	5122	\$4,000	\$0	(\$6,000)	\$0
Air Force Association (1) of TX Plates	5123	\$8,000	\$0	(\$9,000)	\$0
Childhood Immunization	5125	\$70,000	\$289,614	\$190,614	\$0
Boy Scout Plates (1)	5126	\$8,000	\$0	(\$11,000)	\$0
TX State Rifle Association Plates (1)	5130	\$26,000	\$2,927	(\$29,073)	\$0
Master Gardener Plates (1)	5131	\$16,000	\$0	(\$28,000)	\$0
TX 4-H Plates (1)	5132	\$2,000	\$0	(\$3,000)	\$0
Urban Forestry Plates (1)	5133	\$10,000	\$0	(\$15,000)	\$0
American Legion Plates (1)	5141	\$4,000	\$0	(\$5,000)	\$0
Marine Conservation Plates (1)	5142	\$48,000	\$0	(\$55,000)	\$0

APPENDIX C: (CONTINUED)
GENERAL REVENUE–DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM
ACCOUNTS BY ESTIMATED BALANCE

ACCOUNT NAME	ACCOUNT NUMBER	ESTIMATED REVENUE COLLECTIONS 2014–15 BIENNIUM	2014–15 GENERAL APPROPRIATIONS ACT	ADJUSTMENTS, RESTRICTIONS, OTHER APPROPRIATIONS	BALANCE COUNTED FOR CERTIFICATION 2014–15
Choose Life Plates	5154	\$47,000	\$43,000	(\$47,000)	\$0
Fire Protection Fees	5156	\$0	\$0	\$0	\$0
Statewide Electronic Filing System	5157	\$0	\$35,438,000	\$35,438,000	\$0
Article IX Adjustment	Various				(\$15,717,430)

NOTES:

(1) Abolished or repealed.

* * = Revenue and Appropriations Estimated.

SOURCE: Comptroller of Public Accounts.

APPENDIX D:

GENERAL REVENUE—DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM ACCOUNTS WITH LEGAL CITATION, BY ACCOUNT NUMBER

ACCOUNT NUMBER	ACCOUNT NAME	LEGAL CITATION	DATE OF CREATION	BALANCE COUNTED FOR CERTIFICATION 2014–15
9	Game, Fish, Water Safety	TX. PARKS & WILD. CODE ANN. §§ 11.031, 11.032, 11.033, 11.034, 12.303	1979	\$71,653,944
19	Vital Statistics	TX. HEALTH & SAFETY CODE ANN. § 1915	1927	\$17,796,381
27	Coastal Protection	TX. NAT. RES. CODE ANN. § 40.151	1991	\$9,748,042
36	TX Department of Insurance Operating	TX. INS. CODE ANN. § 2011	1983	\$85,715,000
64	State Parks	TX. PARKS & WILD. CODE ANN. § 11.035	1931	\$34,130,674
88	GR-Account - Low-Level Radioactive Waste	TX. HEALTH & SAFETY CODE ANN. § 401.249	1991	\$28,573,423
92	Federal Disaster	42 U.S.C. § 5121 Et. Seq.	1957	\$3,118,000
99	Operators and Chauffeurs License	TX. LOC. GOV'T CODE ANN. § 133.102	1935	\$1,711,189
101	Alternative Fuels Research and Education (1)	TX. NAT. RES. CODE ANN. § 113.243	1991	\$0
102	Air Control Board Federal (1)	TX. REV. CIV. STAT. ANN. art. 4477-5, § 2.12	1965	\$2,431,000
107	Comprehensive Rehabilitation	TX. HUM. RES. CODE ANN. § 111.060; TX. LOC. GOV'T CODE ANN. § 133.102	1991	\$10,787,456
108	Private Beauty School Tuition Protection	TX. OCC. CODE ANN. § 1602.464	1991	\$135,000
116	Law Enforcement Officer Standards and Education	TX. OCC. CODE ANN. § 1701.156; TX. LOC. GOV'T CODE ANN. § 133.102	1977	\$5,700,346
118	Federal Public Library Service	TX. GOV'T CODE ANN. § 4416	1953	\$266,000
127	Community Affairs Federal	TX. GOV'T CODE ANN. § 2306.071	1971	\$1,898,000
129	Hospital Licensing	TX. HEALTH & SAFETY CODE ANN. § 241.025	1959	\$14,426,485
146	Used Oil Recycling	TX. HEALTH & SAFETY CODE ANN. § 371.061	1991	\$15,644,899
148	Federal Health, Education and Welfare	TX. HUM. RES. CODE ANN. § 225	1959	\$6,284,000
151	Clean Air	TX. HEALTH & SAFETY CODE ANN. §§ 382.0335, 382.0622(b), 382.220	1991	\$209,199,753
153	Water Resource Management	TX. WATER CODE ANN. § 5.235	1961	\$36,132,406
158	Watermaster Administration	TX. WATER CODE ANN. §§ 11.3291, 12.113	1967	\$1,453,201
165	Unemployment Compensation Special Administration	TX. LAB. CODE ANN. §§ 2032, 2033, 2035, 203.201, 203.202, 203.203	1936	\$27,297,818

**APPENDIX D: (CONTINUED)
GENERAL REVENUE–DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM
ACCOUNTS WITH LEGAL CITATION, BY ACCOUNT NUMBER**

ACCOUNT NUMBER	ACCOUNT NAME	LEGAL CITATION	DATE OF CREATION	BALANCE COUNTED FOR CERTIFICATION 2014–15
221	Federal Civil Defense and Disaster Relief	TX. REV. CIV. STAT. ANN. art. 6889-7, § 5(14)	1951	\$780,000
222	Department of Public Safety Federal	General Appropriations Act	1965	\$14,268,000
223	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	\$876,000
224	Governor's Office Federal Projects	U. S. Public Law as cited in the Federal Contract	1968	\$60,393,000
225	University of Houston Current	TX. EDUC. CODE ANN. § 518	1963	\$7,597,000
226	University of TX - Pan American Current	TX. EDUC. CODE ANN. § 518	1965	\$65,000
227	Angelo State University Current	TX. EDUC. CODE ANN. § 518	1965	\$583,000
228	University of TX at Tyler Current	TX. EDUC. CODE ANN. § 518	1972	\$5,942,000
229	University of Houston Clear Lake Current	TX. EDUC. CODE ANN. § 518	1973	\$7,364,000
230	TX A&M-Corpus Christi Current	TX. EDUC. CODE ANN. § 518	1973	\$12,219,000
231	TX A&M International University Current	TX. EDUC. CODE ANN. § 518	1973	\$6,445,000
232	TX A&M University-Texarkana Current	TX. EDUC. CODE ANN. § 518	1975	\$5,545,000
233	University of Houston- Victoria Current	TX. EDUC. CODE ANN. § 518	1975	\$2,183,000
235	University of TX at Brownsville Current	TEX. EDUC. CODE ANN. § 518	1979	\$1,161,000
236	University of TX System Cancer Center Current	TX. EDUC. CODE ANN. § 518	1983	\$1,047,000
237	TX State Technical College System Current	TX. EDUC. CODE ANN. § 518	1966	\$14,564,000
238	University of TX at Dallas Current	TX. EDUC. CODE ANN. § 518	1969	\$30,916,000
239	TX Tech University Health Sciences Center Current	TX. EDUC. CODE ANN. § 518	1981	\$11,568,000
242	TX A&M University Current	TX. EDUC. CODE ANN. § 518	1951	\$57,003,000
243	Tarleton State University Current	TX. EDUC. CODE ANN. § 518	1951	\$7,488,000
244	University of TX at Arlington Current	TX. EDUC. CODE ANN. § 518	1951	\$2,000
245	Prairie View A&M University Current	TX. EDUC. CODE ANN. § 518	1951	\$47,113,000
246	University of TX Medical Branch at Galveston Current	TEX. EDUC. CODE ANN. § 518	1983	\$1,047,000
247	TX Southern University Current	TX. EDUC. CODE ANN. § 518	1951	\$5,448,000
248	University of TX at Austin Current	TX. EDUC. CODE ANN. § 518	1951	\$28,625,000
249	University of TX at San Antonio Current	TX. EDUC. CODE ANN. § 518	1973	\$6,489,000
250	University of TX at El Paso Current	TX. EDUC. CODE ANN. § 518	1951	\$5,748,000
251	University of TX at the Permian Basin Current	TX. EDUC. CODE ANN. § 518	1973	\$9,367,000

APPENDIX D: (CONTINUED)
GENERAL REVENUE—DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM
ACCOUNTS WITH LEGAL CITATION, BY ACCOUNT NUMBER

ACCOUNT NUMBER	ACCOUNT NAME	LEGAL CITATION	DATE OF CREATION	BALANCE COUNTED FOR CERTIFICATION 2014–15
252	University of TX Southwestern Medical Center Dallas Current	TX. EDUC. CODE ANN. § 518	1983	\$8,160,000
253	TX Woman's University Current	TX. EDUC. CODE ANN. § 518	1951	\$12,283,000
254	TX A&M-Kingsville Current	TX. EDUC. CODE ANN. § 518	1951	\$9,051,000
255	TX Tech University Current	TX. EDUC. CODE ANN. § 518	1951	\$16,488,000
256	Lamar University Current	TX. EDUC. CODE ANN. § 518	1951	\$3,176,000
257	TX A&M University-Commerce Current	TX. EDUC. CODE ANN. § 518	1951	\$10,589,000
258	University of North TX Current	TX. EDUC. CODE ANN. § 518	1951	\$8,000
259	Sam Houston State University Current	TX. EDUC. CODE ANN. § 518	1951	\$20,919,000
260	TX State University-San Marcos Current	TX. EDUC. CODE ANN. § 518	1951	\$19,402,000
261	Stephen F. Austin State University Current	TX. EDUC. CODE ANN. § 518	1951	\$1,001,000
262	Sul Ross State University Current	TX. EDUC. CODE ANN. § 518	1951	\$1,000
263	West TX A&M University Current	TX. EDUC. CODE ANN. § 518	1951	\$503,000
264	Midwestern State University Current	TX. EDUC. CODE ANN. § 518	1951	\$4,604,000
268	University of Houston Downtown Current	TX. EDUC. CODE ANN. § 518	1977	\$4,000
271	University of Texas Health Sciences Center at Houston Current	TX. EDUC. CODE ANN. § 518	1983	\$16,504,000
273	Federal Health and Health Lab Funding Excess Revenues	TX. HEALTH & SAFETY CODE ANN. § 12.011	N/A	\$38,499,000
275	TX A&M University at Galveston Current	TX. EDUC. CODE ANN. § 518	N/A	\$5,575,000
279	University of Texas Health Sciences Center at San Antonio Current	TX. EDUC. CODE ANN. § 518	1983	\$15,613,000
280	University of North Texas Health Sciences Center at Fort Worth Current	TX. EDUC. CODE ANN. § 518	1983	\$4,381,000
285	Lamar State College Orange Current	TX. EDUC. CODE ANN. § 96.704	1985	\$1,494,000
286	Lamar State College Port Arthur Current	TX. EDUC. CODE ANN. § 96.704	1985	\$322,000
287	Lamar Institute of Technology Current	TX. EDUC. CODE ANN. § 96.703	1995	\$592,000
289	TX A&M University-System Health Sciences Center Current	TX. EDUC. CODE ANN. § 518; H.C.R. 209, 75TH LEG., R.S. (1997); TEXAS A&M BOARD OF REGENTS APPROVAL	1996	\$7,339,000
290	TX A&M University-San Antonio Current	TX. EDUC. CODE ANN. § 518	2009	\$6,595,000
291	TX A&M University-Central TX Current	TX. EDUC. CODE ANN. § 518	2009	\$3,577,000
292	University of North Texas - Dallas Current	TEX. EDUC. CODE ANN. § 518	2009	\$4,230,000

**APPENDIX D: (CONTINUED)
GENERAL REVENUE–DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM
ACCOUNTS WITH LEGAL CITATION, BY ACCOUNT NUMBER**

ACCOUNT NUMBER	ACCOUNT NAME	LEGAL CITATION	DATE OF CREATION	BALANCE COUNTED FOR CERTIFICATION 2014–15
334	Commission of Arts Operating	TX. GOV'T CODE ANN. § 444.027	1993	\$901,394
341	Food & Drug Retail Fees	TX. HEALTH & SAFETY CODE ANN. § 437.0125(e)	1993	\$11,267,548
412	Midwestern State University	TX. NAT. RES. CODE ANN. § 34.017	1968	\$12,000
420	Parks and Wildlife Operating	TX. PARKS & WILD. CODE ANN. § 11.038	1971	\$611,000
421	Criminal Justice Planning	TX. CRIM. PROC. CODE ANN § 102.056; TX. GOV'T CODE ANN. § 7726; TX. LOC. GOV'T CODE ANN. § 133.102	1971	\$41,702,032
422	Department of Assistance Rehabilitation Services	TX. HUM. RES. CODE ANN. § 222(e)	1971	\$1,563,000
425	Rural Economic Development (1)	TX. GOV'T CODE ANN. § 481.084	1971	\$400,000
449	Adjutant General Federal	TX. GOV'T CODE ANN. § 431.035	1973	\$9,104,000
450	Coastal Public Lands Management Fee	TX. NAT. RES. CODE ANN. § 33.015	1973	\$417,634
452	TX Spill Response	TX. WATER CODE ANN. § 26.265	1975	\$119,000
453	Disaster Contingency	TX. GOV'T CODE ANN. § 418.073	1975	\$4,993,000
454	Federal Land Reclamation	TX. NAT. RES. CODE ANN. § 131.231	1976	\$247,000
467	TX Recreation and Parks	TX. PARKS & WILD. CODE ANN. § 242	1979	\$21,914,000
468	Texas Commission on Environmental Quality Occupational Licensing	TX. WATER CODE ANN. § 345 et. al.	1979	\$7,132,166
472	Inaugural	TX. GOV'T CODE ANN. § 4013	1979	\$163,000
492	Business Enterprise Program	TX. HUM. RES. CODE ANN. §§ 91.014, 94.011	1983	\$1,572,749
501	Motorcycle Education	TX. TRANSP. CODE ANN. § 662.011	1983	\$17,713,000
506	Non-Game and Endangered Species Conservation	TX. PARKS & WILD. CODE ANN. § 11.052	1983	\$598,905
507	State Lease	TX. GOV'T CODE ANN. §§ 403.011, 12324	1983	\$102,453
512	Bureau of Emergency Management	TX. HEALTH & SAFETY CODE ANN. § 773.060(b)	1983	\$4,771,381
524	Public Health Services Fee	TX. HEALTH & SAFETY CODE ANN. § 12.035	1983	\$0
542	Medical School Tuition Set Aside	TX. EDUC. CODE ANN. § 61.539	1985	\$18,000
543	TX Capital Trust	TX. GOV'T CODE ANN. § 22011; TX. NAT. RES. CODE ANN. § 31.158	1985	\$5,627,395
544	Lifetime License Endowment	TX. PARKS & WILD. CODE ANN. § 11.061	1986	\$25,574,733
549	Waste Management	TX. HEALTH & SAFETY CODE ANN. § 361.132	1985	\$15,439,949

**APPENDIX D: (CONTINUED)
GENERAL REVENUE–DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM
ACCOUNTS WITH LEGAL CITATION, BY ACCOUNT NUMBER**

ACCOUNT NUMBER	ACCOUNT NAME	LEGAL CITATION	DATE OF CREATION	BALANCE COUNTED FOR CERTIFICATION 2014–15
550	Hazardous and Solid Waste Remediation	TX. HEALTH & SAFETY CODE ANN. § 361.133	1985	\$34,630,052
570	Federal Surplus Property Service Charge	TX. GOV'T CODE ANN. § 2175.370; Op. Tex. Att'y Gen. No. JM-479	1986	\$0
581	Bill Blackwood Law Enforcement Management Institute	TX. EDUC. CODE ANN. § 96.64(1); TX. LOC. GOV'T CODE ANN. § 133.102	1987	\$0
582	Motor Carrier Enforcement Federal	TX. TRANSP. CODE ANN. ch. 644	1987	\$77,000
597	TX Racing Commission	TX. REV. CIV. STAT. ANN. art. 179e, §§ 3.09, 6.08	1987	\$0
655	Petroleum Storage Tank Remediation	TX. WATER CODE ANN. §§ 26.3573, 26.3574	1989	\$144,009,006
664	TX Preservation Trust	TX. GOV'T CODE ANN. § 442.015	1989	\$5,202,266
679	Artificial Reef	TX. PARKS & WILD. CODE ANN. § 89.041	1989	\$12,582,000
5000	Solid Waste Disposal Fees	TX. HEALTH & SAFETY CODE ANN. § 361.014	1989	\$117,649,676
5002	Young Farmer Loan Guarantee (1)	TX. AGRIC. CODE ANN. ch. 58	1993	\$215,000
5003	Hotel Occupancy Tax for Economic Development	TX. TAX CODE ANN. § 156.251(d)	1981	\$32,819,000
5006	Attorney General Law Enforcement	TX. GOV'T CODE ANN. § 4025; TX. CRIM. PROC. CODE ANN. § 59.06	1993	\$2,255,833
5007	Commission on State Emergency Communications	TX. HEALTH & SAFETY CODE ANN. §§ 771.072(f), 771.077	1993	\$24,121,698
5009	Children with Special Healthcare Needs	TX. HEALTH & SAFETY CODE ANN. §§ 357, 358	1989	\$391,000
5010	Sexual Assault Program	TX. GOV'T CODE ANN. § 4208	1993	\$19,882,296
5012	Crime Stoppers Assistance	TX. LOC. GOV'T CODE ANN. § 133.102; TX. GOV'T CODE ANN. § 414.010	1990	\$0
5013	Breath Alcohol Testing	TX. CRIM. PROC. ANN. art. 102.016; TX. LOC. GOV'T CODE ANN. § 133.102	1990	\$12,956,000
5015	TX Collegiate License Plates (1)	TX. TRANSP. CODE ANN. § 504.615	1990	\$0
5017	Asbestos Removal Licensure	TX. OCC. CODE ANN. § 1954.056(e)	1987	\$24,526,321
5018	Home Health Services	TX. HEALTH & SAFETY CODE ANN. § 142.010	1979	\$26,728,663
5020	Workplace Chemicals List	TX. HEALTH & SAFETY CODE ANN. §§ 505.016, 506.017	1993	\$4,342,773
5021	Certification of Mammography Systems	TX. HEALTH & SAFETY CODE ANN. §§ 401.421–401.431	1993	\$2,812,829
5022	Oysters Sales	TX. HEALTH & SAFETY CODE ANN. § 436.103	1993	\$708,000

**APPENDIX D: (CONTINUED)
GENERAL REVENUE–DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM
ACCOUNTS WITH LEGAL CITATION, BY ACCOUNT NUMBER**

ACCOUNT NUMBER	ACCOUNT NAME	LEGAL CITATION	DATE OF CREATION	BALANCE COUNTED FOR CERTIFICATION 2014–15
5023	Shrimp License Buy Back	TX. PARKS & WILD. CODE ANN. § 77.120	1995	\$2,016,000
5024	Food and Drug Registration	TX. HEALTH & SAFETY CODE ANN. § 431.224	1989	\$25,243,009
5026	Workforce Commission Federal	TX. GOV'T CODE ANN. ch. 403	1996	\$17,731,000
5027	Read To Succeed Plates (1)	TX. TRANSP. CODE ANN. § 504.607	1997	\$0
5029	Center for Study and Prevention of Juvenile Crime and Delinquency	TX. LOC. GOV'T CODE ANN. § 133.102	1997	\$0
5030	Big Bend National Park Plates (1)	TX. TRANSP. CODE ANN. § 504.606	1997	\$0
5031	Excess Benefit Arrangement	TEX. GOV'T CODE ANN. § 825.517	1997	\$0
5032	Animal Friendly Plates	TX. HEALTH & SAFETY CODE ANN. § 828.014	1997	\$837,000
5034	Houston Livestock Show and Rodeo Scholarship Plates (1)	TX. TRANSP. CODE ANN. § 504.613	1997	\$0
5036	Attorney General Volunteer Advocate Program Plates	TX. TRANSP. CODE ANN. § 502.292	1997	\$0
5037	Sexual Assault Prevention and Crisis Services	TEX. HEALTH & SAFETY CODE ANN. § 4207	1997	\$129,000
5041	Railroad Commission Federal	TX. NAT. RES. CODE ANN. arts. 6447, 6519c	1998	\$693,000
5042	TX Reads Plates (1)	TX. TRANSP. CODE ANN. § 502.2663; TX. GOV'T CODE ANN. § 44192	1999	\$0
5044	Permanent Fund for Health and Tobacco Education and Enforcement	TX. GOV'T CODE ANN. § 403.105	1999	\$0
5045	Permanent Fund for Children and Public Health	TX. GOV'T CODE ANN. § 403.1055	1999	\$0
5046	Permanent Fund for Emergency Medical Services and Trauma Care	TX. GOV'T CODE ANN. § 403.106	1999	\$0
5047	Permanent Fund for Rural Health Facility Capital Improvement	TX. GOV'T CODE ANN. § 403.1065	1999	\$3,013,902
5048	Permanent Hospital for Capital Improvements and the Texas Center for Infectious Disease	TX. GOV'T CODE ANN. § 403.1066	1999	\$900,000
5049	State Owned Multicategorical Teaching Hospital	TX. GOV'T CODE ANN. § 466.408	1999	\$11,711,235
5050	9-1-1 Service Fees	TX. HEALTH & SAFETY CODE ANN. §§ 771.071(e), 771.077	1999	\$177,820,133
5051	Go Texan Partner Program Plates	TX. AGRIC. CODE ANN. § 468	1999	\$542,894
5052	Girl Scout License Plates (1)	TX. TRANSP. CODE ANN. § 504.622	1999	\$0
5053	Tourism Plates (1)	TX. TRANSP. CODE ANN. § 504.617	1999	\$0
5055	TX Special Olympics License Plates	TX. HEALTH & SAFETY CODE ANN. § 533.018	2001	\$4,000

APPENDIX D: (CONTINUED)
GENERAL REVENUE—DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM
ACCOUNTS WITH LEGAL CITATION, BY ACCOUNT NUMBER

ACCOUNT NUMBER	ACCOUNT NAME	LEGAL CITATION	DATE OF CREATION	BALANCE COUNTED FOR CERTIFICATION 2014–15
5056	A&M Kingsville Graduation Assistance Plates (1)	TX. TRANSP. CODE ANN. § 504.626	1999	\$0
5057	Waterfowl and Wetland Conservation Plates (1)	TX. TRANSP. CODE ANN. § 504.627	1999	\$0
5059	Peace Officer Flag	TX. OCC. CODE ANN. § 1701.161(c)	2001	\$1,000
5060	Private Sector Prison Industries	TX. GOV'T CODE ANN. § 497.056	2001	\$1,000,000
5064	Volunteer Fire Department Assistance	TX. GOV'T CODE ANN. § 614.104	2001	\$80,934,000
5065	Environmental Testing Laboratory Accreditation	TX. WATER CODE ANN. § 5.807	2001	\$907,085
5066	Rural Volunteer Fire Department Insurance	TX. GOV'T CODE ANN. § 614.075	2001	\$4,767,519
5071	Emissions Reduction Plan	TX. HEALTH & SAFETY CODE ANN. § 386.251	2001	\$992,648,115
5073	Fair Defense	TX. GOV'T CODE ANN. § 71.058; TX. LOC. GOV'T CODE ANN. § 133.102	2001	\$0
5074	TX Healthy Kids Successor	S.B. 236 and H.B. 3088, 77th Legislature, R.S. § 4(c)	2001	\$17,000
5080	Quality Assurance	TX. HEALTH & SAFETY CODE ANN. § 252.206	2001	\$22,869,558
5081	Barber School Tuition Protection	TX. OCC. CODE ANN. § 1601.3571	2001	\$10,000
5083	Correctional Management Institute and Criminal Justice	TX. LOC. GOV'T CODE ANN. § 133.102	2001	\$0
5084	Child Abuse Neglect and Prevention Operating	TX. HUM. RES. CODE ANN. § 40.106	2001	\$0
5085	Child Abuse Neglect and Prevention Trust	TX. HUM. RES. CODE ANN. § 40.105	2001	\$14,077,597
5086	I Love TX Plates (1)	TX. TRANSP. CODE ANN. § 504.619	2001	\$0
5091	Office of Rural Community Affairs Federal	TX. GOV'T CODE ANN. ch. 487	2001	\$4,001,000
5093	Dry Cleaning Facility Release	TX. HEALTH & SAFETY CODE ANN. § 374.101	2003	\$20,834,755
5094	Operating Permit Fees	TX. HEALTH & SAFETY CODE ANN. § 382.0622(b-1)	2003	\$1,575,265
5096	Perpetual Care	TX. HEALTH & SAFETY CODE ANN. §§ 4013(11), 401.109	2003	\$1,785,230
5100	System Benefit	TX. UTIL. CODE ANN. § 39.903(a)	2003	\$60,357,364
5101	Subsequent Injury	TX. LAB. CODE ANN. § 4036(a)	2003	\$69,187,720
5102	Tertiary Care (1)	TX. HEALTH & SAFETY CODE ANN. § 463	2003	\$53,514,000
5103	TX B-On-Time Student Loan	TX. EDUC. CODE ANN. § 56.463	2003	\$137,545,209
5105	Public Assurance	TX. OCC. CODE ANN. § 153.0535	2003	\$3,723,895
5106	Economic Development Bank	TX. GOV'T CODE ANN. § 489.105	2003	\$0

APPENDIX D: (CONTINUED)
GENERAL REVENUE–DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM
ACCOUNTS WITH LEGAL CITATION, BY ACCOUNT NUMBER

ACCOUNT NUMBER	ACCOUNT NAME	LEGAL CITATION	DATE OF CREATION	BALANCE COUNTED FOR CERTIFICATION 2014–15
5108	EMS, Trauma Facility, Trauma Care Systems	TX. HEALTH & SAFETY CODE ANN. § 7736	2003	\$16,704,302
5109	Medicaid Recovery 42 U.S.C. § (1)396p	TX. GOV'T CODE ANN. § 531.077	2003	\$9,065,000
5110	Economic Development and Tourism (1)	TX. TRANSP. CODE ANN. § 502.271	2003	\$0
5111	Designated Trauma Facility and EMS	TX. HEALTH & SAFETY CODE ANN. § 7803	2003	\$94,917,102
5113	TX Music Foundation Plates	TX. TRANSP. CODE ANN. § 504.369; TX. EDUC. CODE ANN. § 7.027	2003	\$8,000
5115	Daughters of the Republic of TX Plates (1)	TX. TRANSP. CODE ANN. § 504.637	2003	\$0
5116	TX Lions Camp Plates (1)	TX. TRANSP. CODE ANN. § 504.656	2003	\$0
5117	March of Dimes Plates (1)	TX. TRANSP. CODE ANN. § 504.651	2004	\$0
5118	Knights of Columbus Plates (1)	TX. TRANSP. CODE ANN. § 504.638	2004	\$0
5119	Cotton Boll Plates (1)	TX. TRANSP. CODE ANN. § 504.636	2004	\$0
5120	Marine Mammal Recovery Plates (1)	TX. TRANSP. CODE ANN. § 504.644	2004	\$0
5121	Share The Road Plates (1)	TX. TRANSP. CODE ANN. § 504.633	2004	\$0
5122	El Paso Mission Restoration Plates (1)	TX. TRANSP. CODE ANN. § 504.635	2005	\$0
5123	Air Force Association of TX Plates (1)	TX. TRANSP. CODE ANN. § 504.630	2005	\$0
5125	Childhood Immunization	TX. HEALTH & SAFETY CODE ANN. §§ 19221, 1945	2005	\$0
5126	Boy Scout Plates (1)	TX. TRANSP. CODE ANN. § 504.6545	2005	\$0
5128	Employment and Training Investment Holding	TX. LAB. CODE ANN. § 204.122	2005	\$182,430,000
5130	TX State Rifle Association Plates (1)	TX. TRANSP. CODE ANN. § 504.631	2005	\$0
5131	Master Gardener Plates (1)	TX. TRANSP. CODE ANN. § 504.652	2005	\$0
5132	TX 4-H Plates (1)	TX. TRANSP. CODE ANN. § 504.645	2005	\$0
5133	Urban Forestry Plates (1)	TX. TRANSP. CODE ANN. § 504.632	2005	\$0
5134	Be A Blood Donor Plates	TX. HEALTH & SAFETY CODE ANN. § 162.016; TX. TRANSP. CODE ANN. § 504.641	2005	\$22,000
5135	Educator Excellence	TX. EDUCATION CODE ANN. § 21.703	2006	\$93,859,000
5136	Cancer Prevention and Research	TX. HEALTH & SAFETY CODE ANN. § 102.201	2007	\$288,000
5137	Regional Trauma	TX. HEALTH & SAFETY CODE ANN. § 7822	2007	\$96,679,000
5138	Fire Prevention and Public Safety	TEX. HEALTH & SAFETY CODE ANN. § 796.011	2007	\$44,000
5140	Specialty License Plates General	TX. TRANSP. CODE ANN. § 504.801	2007	\$366,288
5141	American Legion Plates (1)	TX. TRANSP. CODE ANN. § 504.413	2003	\$0

APPENDIX D: (CONTINUED)
GENERAL REVENUE—DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM
ACCOUNTS WITH LEGAL CITATION, BY ACCOUNT NUMBER

ACCOUNT NUMBER	ACCOUNT NAME	LEGAL CITATION	DATE OF CREATION	BALANCE COUNTED FOR CERTIFICATION 2014–15
5142	Marine Conservation Plates	TX. TRANSP. CODE ANN. § 504.660	2009	\$0
5144	Physician Education Loan Repayment Program	TX. EDUC. CODE ANN. § 61.5391	2009	\$120,566,000
5150	Large County & Municipality Recreation and Parks	TX. PARKS & WILDLIFE CODE ANN. § 24.052	2009	\$9,482,000
5152	Alamo Complex	TEX. NAT. RES. CODE ANN. § 31.454	2011	\$2,918,314
5153	Emergency Radio Infrastructure	TEX. GOV'T CODE ANN. § 411.403	2011	\$44,705,000
5154	Choose Life Plates	TEX. TRANSP. CODE ANN. § 504.662 TEX. GOV'T CODE ANN. § 402.036	2011	\$0
5155	Oil and Gas Regulation and Cleanup	TEX. NAT. RES. CODE ANN. § 81.067, § 81.068	2011	\$18,779,802
5156	Fire Protection Fees	TEX. GOV'T CODE ANN. § 419.026(d)	2011	\$0
5157	Statewide Electronic Filing System	TEX. GOV'T CODE ANN. § 51.852	2013	\$0
Various	Article IX Adjustments			(\$15,717,430)

NOTE: (1) Abolished or repealed.

SOURCES: Legislative Budget Board; Comptroller of Public Accounts.

APPENDIX E:

GENERAL REVENUE–DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM GENERAL REVENUE–DEDICATED ACCOUNTS WITH ADMINISTERING AGENCY, BY BUDGET ARTICLE

ACCOUNT NUMBER	ACCOUNT NAME	PRIMARY ADMINISTERING AGENCY	BALANCES COUNTED FOR CERTIFICATION 2014–15	BUDGET ARTICLE
118	Federal Public Library Service	Texas State Library and Archives Commission	\$266,000	I
224	Governor's Office Federal Projects	Governor – Fiscal	\$60,393,000	I
334	Commission of Arts Operating	Texas Commission on the Arts	\$901,394	I
421	Criminal Justice Planning	Governor – Fiscal	\$41,702,032	I
425	Rural Economic Development (1)	Governor – Fiscal	\$400,000	I
472	Inaugural	Inaugural Committee	\$163,000	I
507	State Lease	Texas Public Finance Authority	\$102,453	I
570	Federal Surplus Property Service Charge	Texas Facilities Commission	\$0	I
664	TX Preservation Trust	Texas Historical Commission	\$5,202,266	I
5003	Hotel Occupancy Tax for Economic Development	Governor – Fiscal	\$32,819,000	I
5006	Attorney General Law Enforcement	Attorney General	\$2,255,833	I
5007	Commission on State Emergency Communications	Commission on State Emergency Communications	\$24,121,698	I
5010	Sexual Assault Program	Attorney General	\$19,882,296	I
5012	Crime Stoppers Assistance	Governor – Fiscal	\$0	I
5036	Attorney General Volunteer Advocate Program Plates	Attorney General	\$0	I
5037	Sexual Assault Prevention and Crisis Services	Attorney General	\$129,000	I
5042	TX Reads Plates (1)	Texas State Library and Archives Commission	\$0	I
5050	9-1-1 Service Fees	Commission on State Emergency Communications	\$177,820,133	I
5053	Tourism Plates (1)	Governor – Fiscal	\$0	I
5106	Economic Development Bank	Governor – Fiscal	\$0	I
5110	Economic Development and Tourism (1)	Governor – Fiscal	\$0	I
5113	TX Music Foundation Plates	Governor – Fiscal	\$8,000	I
5115	Daughters of the Republic of TX Plates (1)	Governor – Fiscal	\$0	I
5122	El Paso Mission Restoration Plates (1)	Texas Historical Commission	\$0	I
5123	Air Force Association of TX Plates	Texas Veterans Commission	\$0	I
5136	Cancer Prevention and Research	Cancer Prevention and Research Institute of Texas	\$288,000	I
5141	American Legion Plates	Texas Veterans Commission	\$0	I
5154	Choose Life Plates	Attorney General	\$0	I
		Subtotal, Article I	\$366,454,107	

APPENDIX E: (CONTINUED)
GENERAL REVENUE—DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM
GENERAL REVENUE—DEDICATED ACCOUNTS WITH ADMINISTERING AGENCY, BY BUDGET ARTICLE

ACCOUNT NUMBER	ACCOUNT NAME	PRIMARY ADMINISTERING AGENCY	BALANCES COUNTED FOR CERTIFICATION 2014–15	BUDGET ARTICLE
19	Vital Statistics	Department of State Health Services	\$17,796,381	II
107	Comprehensive Rehabilitation	Department of Assistive and Rehabilitative Services	\$10,787,456	II
129	Hospital Licensing	Department of State Health Services	\$14,426,485	II
273	Federal Health and Health Lab Funding Excess Revenues	Department of State Health Services	\$38,499,000	II
341	Food & Drug Retail Fees	Department of State Health Services	\$11,267,548	II
422	Department of Assistance Rehabilitation Services	Department of Assistive and Rehabilitative Services	\$1,563,000	II
492	Business Enterprise Program	Department of Assistive and Rehabilitative Services	\$1,572,749	II
512	Bureau of Emergency Management	Department of State Health Services	\$4,771,381	II
524	Public Health Services Fee	Department of State Health Services	\$0	II
5009	Children with Special Healthcare Needs	Department of State Health Services	\$391,000	II
5017	Asbestos Removal Licensure	Department of State Health Services	\$24,526,321	II
5018	Home Health Services	Department of Aging and Disability Services	\$26,728,663	II
5020	Workplace Chemicals List	Department of State Health Services	\$4,342,773	II
5021	Certification of Mammography Systems	Department of State Health Services	\$2,812,829	II
5022	Oysters Sales	Department of State Health Services	\$708,000	II
5024	Food and Drug Registration	Department of State Health Services	\$25,243,009	II
5032	Animal Friendly Plates	Department of State Health Services	\$837,000	II
5044	Permanent Fund for Health and Tobacco Education and Enforcement	Department of State Health Services	\$0	II
5045	Permanent Fund for Children and Public Health	Department of State Health Services	\$0	II
5046	Permanent Fund for Emergency Medical Services and Trauma Care	Department of State Health Services	\$0	II
5048	Permanent Hospital for Capital Improvements and the Texas Center for Infectious Disease	Department of State Health Services	\$900,000	II
5049	State Owned Multicategorical Teaching Hospital	Department of State Health Services	\$11,711,235	II
5055	TX Special Olympics License Plates	Department of Aging and Disability Services	\$4,000	II
5074	TX Healthy Kids Successor	Health and Human Services Commission	\$17,000	II
5080	Quality Assurance	Department of Aging and Disability Services	\$22,869,558	II
5084	Child Abuse Neglect and Prevention Operating	Department of Family and Protective Services	\$0	II
5085	Child Abuse Neglect and Prevention Trust	Department of Family and Protective Services	\$14,077,597	II

APPENDIX E: (CONTINUED)
GENERAL REVENUE–DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM
GENERAL REVENUE–DEDICATED ACCOUNTS WITH ADMINISTERING AGENCY, BY BUDGET ARTICLE

ACCOUNT NUMBER	ACCOUNT NAME	PRIMARY ADMINISTERING AGENCY	BALANCES COUNTED FOR CERTIFICATION 2014–15	BUDGET ARTICLE
5086	I Love TX Plates (1)	Department of Assistive and Rehabilitative Services	\$0	II
5102	Tertiary Care (1)	Department of State Health Services	\$53,514,000	II
5108	EMS, Trauma Facility, Trauma Care Systems	Department of State Health Services	\$16,704,302	II
5109	Medicaid Recovery 42 U.S.C. § 1396p	Health and Human Services Commission	\$9,065,000	II
5111	Designated Trauma Facility and EMS	Department of State Health Services	\$94,917,102	II
5117	March of Dimes Plates (1)	Department of State Health Services	\$0	II
5125	Childhood Immunization	Department of State Health Services	\$0	II
5134	Be A Blood Donor Plates	Department of State Health Services	\$22,000	II
5137	Regional Trauma	Health and Human Services Commission	\$96,679,000	II
Subtotal, Article II			\$506,754,390	
148	Federal Health, Education and Welfare	Texas Education Agency	\$6,284,000	III
225	University of Houston Current	University of Houston	\$7,597,000	III
226	University of TX - Pan American Current	University of Texas – Pan American	\$65,000	III
227	Angelo State University Current	Angelo State University	\$583,000	III
228	University of TX at Tyler Current	University of Texas at Tyler	\$5,942,000	III
229	University of Houston Clear Lake Current	University of Houston – Clear Lake	\$7,364,000	III
230	TX A&M-Corpus Christi Current	Texas A&M University – Corpus Christi	\$12,219,000	III
231	TX A&M International University Current	Texas A&M International University	\$6,445,000	III
232	TX A&M University-Texarkana Current	Texas A&M University – Texarkana	\$5,545,000	III
233	University of Houston- Victoria Current	University of Houston – Victoria	\$2,183,000	III
235	University of TX at Brownsville Current	University of Texas at Brownsville	\$1,161,000	III
236	University of TX System Cancer Center Current	University of Texas M.D. Anderson Cancer Center	\$1,047,000	III
237	TX State Technical College System Current	Texas State Technical College System	\$14,564,000	III
238	University of TX at Dallas Current	University of Texas at Dallas	\$30,916,000	III
239	TX Tech University Health Sciences Center Current	Texas Tech University Health Sciences Center	\$11,568,000	III
242	TX A&M University Current	Texas A&M University (Main University)	\$57,003,000	III
243	Tarleton State University Current	Tarleton State University	\$7,488,000	III
244	University of TX at Arlington Current	University of Texas at Arlington	\$2,000	III
245	Prairie View A&M University Current	Prairie View A&M University	\$47,113,000	III

APPENDIX E: (CONTINUED)
GENERAL REVENUE—DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM
GENERAL REVENUE—DEDICATED ACCOUNTS WITH ADMINISTERING AGENCY, BY BUDGET ARTICLE

ACCOUNT NUMBER	ACCOUNT NAME	PRIMARY ADMINISTERING AGENCY	BALANCES COUNTED FOR CERTIFICATION 2014–15	BUDGET ARTICLE
246	University of TX Medical Branch at Galveston Current	University of Texas Medical Branch at Galveston	\$1,047,000	III
247	TX Southern University Current	Texas Southern University	\$5,448,000	III
248	University of TX at Austin Current	University of Texas at Austin	\$28,625,000	III
249	University of TX at San Antonio Current	University of Texas at San Antonio	\$6,489,000	III
250	University of TX at El Paso Current	University of Texas at El Paso	\$5,748,000	III
251	University of TX at the Permian Basin Current	University of Texas of the Permian Basin	\$9,367,000	III
252	University of TX Southwestern Medical Center Dallas Current	University of Texas Southwestern Medical Center at Dallas	\$8,160,000	III
253	TX Woman's University Current	Texas Woman's University	\$12,283,000	III
254	TX A&M-Kingsville Current	Texas A&M University – Kingsville	\$9,051,000	III
255	TX Tech University Current	Texas Tech University	\$16,488,000	III
256	Lamar University Current	Lamar University	\$3,176,000	III
257	TX A&M University-Commerce Current	Texas A&M University – Commerce	\$10,589,000	III
258	University of North TX Current	University of North Texas	\$8,000	III
259	Sam Houston State University Current	Sam Houston State University	\$20,919,000	III
260	TX State University-San Marcos Current	Texas State University – San Marcos	\$19,402,000	III
261	Stephen F. Austin State University Current	Stephen F. Austin State University	\$1,001,000	III
262	Sul Ross State University Current	Sul Ross State University	\$1,000	III
263	West TX A&M University Current	West Texas A&M University	\$503,000	III
264	Midwestern State University Current	Midwestern State University	\$4,604,000	III
268	University of Houston Downtown Current	University of Houston – Downtown	\$4,000	III
271	University of Texas Health Sciences Center at Houston Current	University of Texas Health Science Center at Houston	\$16,504,000	III
275	TX A&M University at Galveston Current	Texas A&M University at Galveston	\$5,575,000	III
279	University of Texas Health Sciences Center at San Antonio Current	University of Texas Health Science Center at San Antonio	\$15,613,000	III
280	University of North Texas Health Sciences Center at Fort Worth Current	University of North Texas Health Science Center at Fort Worth	\$4,381,000	III
285	Lamar State College Orange Current	Lamar State College – Orange	\$1,494,000	III
286	Lamar State College Port Arthur Current	Lamar State College – Port Arthur	\$322,000	III
287	Lamar Institute of Technology Current	Lamar Institute of Technology	\$592,000	III
289	TX A&M University-System Health Sciences Center Current	Texas A&M University System Health Science Center	\$7,339,000	III
290	TX A&M University-San Antonio Current	Texas A&M University - San Antonio	\$6,595,000	III
291	TX A&M University-Central TX Current	Texas A&M University - Central Texas	\$3,577,000	III

APPENDIX E: (CONTINUED)
GENERAL REVENUE–DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM
GENERAL REVENUE–DEDICATED ACCOUNTS WITH ADMINISTERING AGENCY, BY BUDGET ARTICLE

ACCOUNT NUMBER	ACCOUNT NAME	PRIMARY ADMINISTERING AGENCY	BALANCES COUNTED FOR CERTIFICATION 2014–15	BUDGET ARTICLE
292	University of North Texas - Dallas Current	University of North Texas at Dallas	\$4,230,000	III
412	Midwestern State University	Midwestern State University	\$12,000	III
542	Medical School Tuition Set Aside	Texas Higher Education Coordinating Board	\$18,000	III
581	Bill Blackwood Law Enforcement Management Institute	Sam Houston State University	\$0	III
5015	TX Collegiate License Plates (1)	Texas Higher Education Coordinating Board	\$0	III
5027	Read To Succeed Plates (1)	Texas Education Agency	\$0	III
5029	Center for Study and Prevention of Juvenile Crime and Delinquency	Prairie View A&M University	\$0	III
5031	Excess Benefit Arrangement	Teacher Retirement System of Texas	\$0	III
5034	Houston Livestock Show and Rodeo Scholarship Plates (1)	Texas Higher Education Coordinating Board	\$0	III
5052	Girl Scout License Plates	Texas Higher Education Coordinating Board	\$0	III
5056	A&M Kingsville Graduation Assistance Plates (1)	Texas A&M University – Kingsville	\$0	III
5064	Volunteer Fire Department Assistance	Texas Forest Service	\$80,934,000	III
5066	Rural Volunteer Fire Department Insurance	Texas Forest Service	\$4,767,519	III
5083	Correctional Management Institute and Criminal Justice	Sam Houston State University	\$0	III
5103	TX B-On-Time Student Loan	Texas Higher Education Coordinating Board	\$137,545,209	III
5118	Knights of Columbus Plates	Texas Education Agency	\$0	III
5119	Cotton Boll Plates (1)	Texas Higher Education Coordinating Board	\$0	III
5121	Share The Road Plates (1)	Texas Education Agency	\$0	III
5126	Boy Scout Plates (1)	Texas Higher Education Coordinating Board	\$0	III
5130	TX State Rifle Association Plates (1)	Texas AgriLife Extension Service	\$0	III
5131	Master Gardener Plates (1)	Texas AgriLife Extension Service	\$0	III
5132	TX 4-H Plates (1)	Texas AgriLife Extension Service	\$0	III
5133	Urban Forestry Plates (1)	Texas Forest Service	\$0	III
5135	Educator Excellence	Texas Education Agency	\$93,859,000	III
5144	Physician Education Loan Repayment Program	Texas Higher Education Coordinating Board	\$120,566,000	III
		Subtotal, Article III	\$891,925,728	

APPENDIX E: (CONTINUED)
GENERAL REVENUE–DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM
GENERAL REVENUE–DEDICATED ACCOUNTS WITH ADMINISTERING AGENCY, BY BUDGET ARTICLE

ACCOUNT NUMBER	ACCOUNT NAME	PRIMARY ADMINISTERING AGENCY	BALANCES COUNTED FOR CERTIFICATION 2014–15	BUDGET ARTICLE
5073	Fair Defense	Office of Court Administration	\$0	IV
5157	Statewide Electronic Filing System	Office of Court Administration	\$0	IV
Subtotal, Article IV			\$0	
92	Federal Disaster	Texas Department of Public Safety	\$3,118,000	V
99	Operators and Chauffeurs License	Texas Department of Public Safety	\$1,711,189	V
116	Law Enforcement Officer Standards and Education	Commission on Law Enforcement Officer Standards and Education	\$5,700,346	V
221	Federal Civil Defense and Disaster Relief	Texas Department of Public Safety	\$780,000	V
222	Department of Public Safety Federal	Texas Department of Public Safety	\$14,268,000	V
449	Adjutant General Federal	Adjutant General's Department	\$9,104,000	V
453	Disaster Contingency	Texas Department of Public Safety	\$4,993,000	V
501	Motorcycle Education	Texas Department of Public Safety	\$17,713,000	V
582	Motor Carrier Enforcement Federal	Texas Department of Public Safety	\$77,000	V
5013	Breath Alcohol Testing	Texas Department of Public Safety	\$12,956,000	V
5059	Peace Officer Flag	Commission on Law Enforcement Officer Standards and Education	\$1,000	V
5060	Private Sector Prison Industries	Texas Department of Criminal Justice	\$1,000,000	V
5153	Emergency Radio Infrastructure	Department of Public Safety	\$44,705,000	V
5156	Fire Protection Fees	Texas Commission on Fire Protection	\$0	V
Subtotal, Article V			\$116,126,535	
9	Game, Fish, Water Safety	Parks and Wildlife Department	\$71,653,944	VI
27	Coastal Protection	General Land Office	\$9,748,042	VI
64	State Parks	Parks and Wildlife Department	\$34,130,674	VI
88	GR-Account - Low-Level Radioactive Waste	Texas Commission on Environmental Quality	\$28,573,423	VI
101	Alternative Fuels Research and Education (1)	Railroad Commission of Texas	\$0	VI
102	Air Control Board Federal (1)	Texas Commission on Environmental Quality	\$2,431,000	VI
146	Used Oil Recycling	Texas Commission on Environmental Quality	\$15,644,899	VI
151	Clean Air	Texas Commission on Environmental Quality	\$209,199,753	VI
153	Water Resource Management	Texas Commission on Environmental Quality	\$36,132,406	VI

APPENDIX E: (CONTINUED)
GENERAL REVENUE—DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM
GENERAL REVENUE—DEDICATED ACCOUNTS WITH ADMINISTERING AGENCY, BY BUDGET ARTICLE

ACCOUNT NUMBER	ACCOUNT NAME	PRIMARY ADMINISTERING AGENCY	BALANCES COUNTED FOR CERTIFICATION 2014–15	BUDGET ARTICLE
158	Watermaster Administration	Texas Commission on Environmental Quality	\$1,453,201	VI
223	Federal Land and Water Conservation	Parks and Wildlife Department	\$876,000	VI
420	Parks and Wildlife Operating	Parks and Wildlife Department	\$611,000	VI
450	Coastal Public Lands Management Fee	General Land Office	\$417,634	VI
452	TX Spill Response	Texas Commission on Environmental Quality	\$119,000	VI
454	Federal Land Reclamation	Railroad Commission of Texas	\$247,000	VI
467	TX Recreation and Parks	Parks and Wildlife Department	\$21,914,000	VI
468	Texas Commission on Environmental Quality Occupational Licensing	Texas Commission on Environmental Quality	\$7,132,166	VI
506	Non-Game and Endangered Species Conservation	Parks and Wildlife Department	\$598,905	VI
543	TX Capital Trust	General Land Office	\$5,627,395	VI
544	Lifetime License Endowment	Parks and Wildlife Department	\$25,574,733	VI
549	Waste Management	Texas Commission on Environmental Quality	\$15,439,949	VI
550	Hazardous and Solid Waste Remediation	Texas Commission on Environmental Quality	\$34,630,052	VI
655	Petroleum Storage Tank Remediation	Texas Commission on Environmental Quality	\$144,009,006	VI
679	Artificial Reef	Parks and Wildlife Department	\$12,582,000	VI
5000	Solid Waste Disposal Fees	Texas Commission on Environmental Quality	\$117,649,676	VI
5002	Young Farmer Loan Guarantee (1)	Department of Agriculture	\$215,000	VI
5023	Shrimp License Buy Back	Parks and Wildlife Department	\$2,016,000	VI
5030	Big Bend National Park Plates (1)	Parks and Wildlife Department	\$0	VI
5041	Railroad Commission Federal	Railroad Commission of Texas	\$693,000	VI
5051	Go Texan Partner Program Plates	Department of Agriculture	\$542,894	VI
5057	Waterfowl and Wetland Conservation Plates (1)	Parks and Wildlife Department	\$0	VI
5065	Environmental Testing Laboratory Accreditation	Texas Commission on Environmental Quality	\$907,085	VI
5071	Emissions Reduction Plan	Texas Commission on Environmental Quality	\$992,648,115	VI
5093	Dry Cleaning Facility Release	Texas Commission on Environmental Quality	\$20,834,755	VI
5094	Operating Permit Fees	Texas Commission on Environmental Quality	\$1,575,265	VI
5096	Perpetual Care	Texas Commission on Environmental Quality	\$1,785,230	VI

APPENDIX E: (CONTINUED)
GENERAL REVENUE—DEDICATED COUNTED TOWARD CERTIFICATION, 2014–15 BIENNIUM
GENERAL REVENUE—DEDICATED ACCOUNTS WITH ADMINISTERING AGENCY, BY BUDGET ARTICLE

ACCOUNT NUMBER	ACCOUNT NAME	PRIMARY ADMINISTERING AGENCY	BALANCES COUNTED FOR CERTIFICATION 2014–15	BUDGET ARTICLE
5116	TX Lions Camp Plates	Parks and Wildlife Department	\$0	VI
5120	Marine Mammal Recovery Plates (1)	Parks and Wildlife Department	\$0	VI
5142	Marine Conservation Plates (1)	Parks and Wildlife Department	\$0	VI
5150	Large County & Municipality Recreation and Parks	Parks and Wildlife Department	\$9,482,000	VI
5152	Alamo Complex	General Land Office	\$2,918,314	VI
5155	Oil and Gas Regulation and Cleanup	Railroad Commission of Texas	\$18,779,802	VI
127	Community Affairs Federal	Texas Department of Housing and Community Affairs	\$1,898,000	VII
Subtotal, Article VI			\$1,850,691,321	
165	Unemployment Compensation Special Administration	Texas Workforce Commission	\$27,297,818	VII
5026	Workforce Commission Federal	Texas Workforce Commission	\$17,731,000	VII
5047	Permanent Fund for Rural Health Facility Capital Improvement	Texas Department of Rural Affairs	\$3,013,902	VII
5091	Office of Rural Community Affairs Federal	Texas Department of Rural Affairs	\$4,001,000	VII
5128	Employment and Training Investment Holding	Texas Workforce Commission	\$182,430,000	VII
5140	Specialty License Plates General	Texas Department of Motor Vehicles	\$366,288	VII
Subtotal, Article VII			\$234,840,008	
36	TX Department of Insurance Operating	Texas Department of Insurance	\$85,715,000	VIII
108	Private Beauty School Tuition Protection	Texas Department of Licensing and Regulation	\$135,000	VIII
597	TX Racing Commission	Texas Racing Commission	\$0	VIII
5081	Barber School Tuition Protection	Texas Department of Licensing and Regulation	\$10,000	VIII
5100	System Benefit	Public Utility Commission of Texas	\$60,357,364	VIII
5101	Subsequent Injury	Texas Department of Insurance	\$69,187,720	VIII
5105	Public Assurance	Texas Medical Board	\$3,723,895	VIII
5138	Fire Prevention and Public Safety	Texas Department of Insurance	\$44,000	VIII
Subtotal, Article VIII			\$219,172,979	
Various	Article IX Adjustments	Subtotal, Article IX	(\$15,717,430)	

NOTE: (1) Abolished or repealed.
 SOURCES: Legislative Budget Board; Comptroller of Public Accounts.