



GR-D BALANCES

Since 1991, unappropriated General Revenue-Dedicated (GR-D) account balances have been counted as available for certification of General Revenue Fund (GR) appropriations. In the October 2015 Certification Revenue Estimate (CRE), the Comptroller of Public Accounts (CPA) estimated that the 2015 ending balance in GR-D accounts available for certification was \$4.6 billion. Taking into account provisions enacted in House Bill 1 (HB 1), the General Appropriations Act (GAA) for the 2016-17 biennium, House Bill 6 (HB 6), House Bill 7 (HB 7), other legislative changes and updates from the CRE, the CPA estimates the 2017 ending balance available for certification to be \$3.5 billion. Together House Bills 1, 6 and 7 reduce reliance on GR-D account balances counted as available for certification by \$1.1 billion. The following illustrates the interactive and aggregate effect of House Bills 1, 6, and 7 on GR-D account balances available for certification of GR appropriations for the 2016-17 biennium.

BEGINNING BALANCE GR-D ACCOUNTS: \$4.6 BILLION



HOUSE BILL 1 NET REDUCTION: \$407.0 MILLION

The decrease is attributable to a number of actions, including appropriation increases above 2014-15 levels from GR-D accounts and appropriating all balances and revenue available in certain trauma funds for reimbursement of uncompensated trauma care. Significant appropriation increases above 2014-15 levels, include: \$162.3 million to the Texas Commission on Environmental Quality for certain air quality programs, including the Texas Emission Reduction Plan, the Low Income Vehicle Repair Assistance, Retrofit and Accelerated Vehicle Retirement Program (LIRAP) and Local Initiative Projects, to reduce air emissions; \$48.2 million for the Texas B-On-Time program to fund renewal awards and return unobligated balances to institutions of higher education; and \$42.2 million out of the General Revenue-Dedicated Sexual Assault Program Fund No. 5010 to various agencies and the Supreme Court for sexual assault prevention, crisis and legal services, a new Child Sex Trafficking Prevention Unit, and enforcement of human trafficking laws.



HOUSE BILL 6 NET REDUCTION: \$573.5 MILLION

HB 6, the funds consolidation bill, reenacts the statutory provision that makes unappropriated GR-D funds available for general government purposes and for certification of General Revenue Fund appropriations. HB 6 removed certain GR-D accounts from being counted toward certification, reducing the amount of GR-D funds available for certification by an estimated net amount of \$573.5 million. Affected accounts include higher education current accounts containing tuition funds, and the self-leveling operating account of the Texas Department of Insurance.



HOUSE BILL 7 NET REDUCTION: \$142.1 MILLION

HB 7 amends a variety of statutory provisions to either reduce or reallocate GR-D revenues or amend allowable uses of GR-D accounts, including many that authorize contingency appropriations made in HB 1. After considering contingency appropriations and revenue adjustments reflected in HB 1, the net reduction in reliance on GR-D account balances due to HB 7 is estimated to be \$142.1 million. As such, the reduction does not include the \$365.6 million estimated reduction in GR-D account balances contingent on enactment of certain provisions in HB 7, but accounted for in the \$407.0 million net reduction due to HB 1.



REVISIONS IN THE CERTIFICATION REVENUE ESTIMATE NET REDUCTION: \$3.7 MILLION

The Comptroller makes revenue adjustments relative to the Biennial Revenue Estimate based on legislative changes and updated information such as changes in oil prices. This reduction represents the net impact of various adjustments to GR-D accounts.

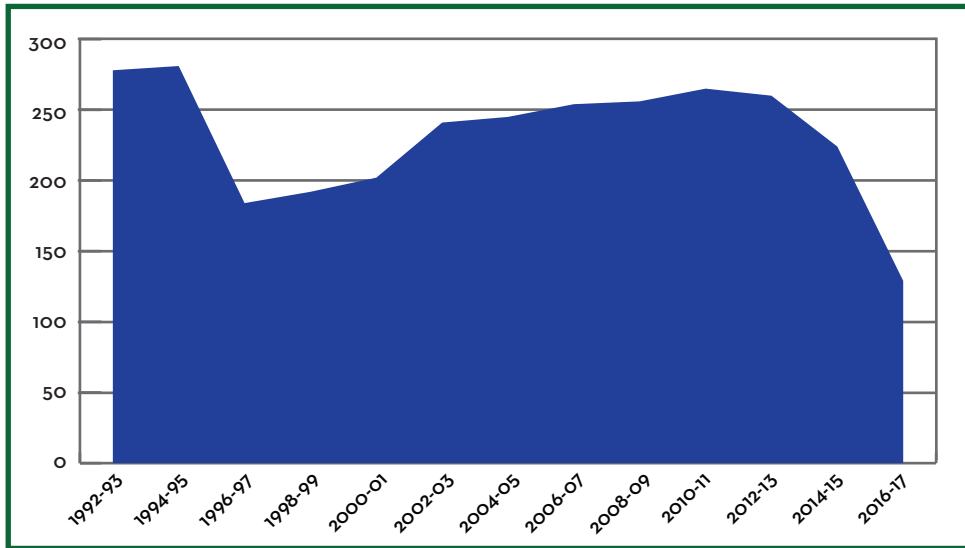
ENDING GR-D BALANCE AVAILABLE FOR CERTIFICATION IN 2016-17 BIENNIUM: \$3.5 BILLION

(Aggregate Impact of HB 1, HB 6, HB 7)

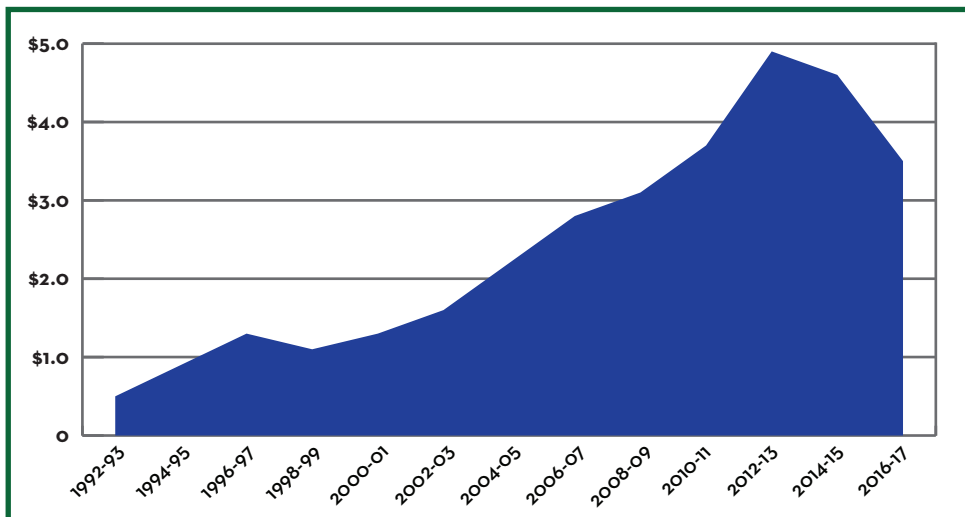


**GR-D ACCOUNTS COUNTED TOWARD CERTIFICATION:
1992-93 TO 2016-17 BIENNIUM**

Number of Accounts



Amount of GR-D Available for Certification (In Billions)



**TOP TEN GR-D ACCOUNTS BALANCES AVAILABLE FOR CERTIFICATION IN THE
2016-17 BIENNIUM (IN MILLIONS)***

| No. | GR-D Account Title & Number | Estimated Amount Available for Certification |
|-----|--|--|
| 01 | Texas Emissions Reduction Plan (GR Acct# 5071) | \$1,246.3 |
| 02 | Employment and Training Investment Holding (GR Acct# 5128) | \$259.8 |
| 03 | Clean Air (GR Acct# 151) | \$246.0 |
| 04 | 9-1-1 Service Fees (GR Acct# 5050) | \$138.3 |
| 05 | Petroleum Storage Tank Remediation (GR Acct# 655) | \$135.4 |
| 06 | Solid Waste Disposal Fees (GR Acct# 5000) | \$130.3 |
| 07 | Physician Education Loan Repayment Program (GR Acct# 5144) | \$82.6 |
| 08 | Subsequent Injury (GR Acct# 5101) | \$73.7 |
| 09 | Oil and Gas Regulation and Cleanup (GR Acct# 5155) | \$72.7 |
| 10 | Game, Fish and Water Safety (GR Acct# 9) | \$65.5 |