

2026 - 2027 BIENNium

Biennial

REVENUE ESTIMATE

89TH LEGISLATURE • JANUARY 2025

GLENN HEGAR, TEXAS COMPTROLLER OF PUBLIC ACCOUNTS



January 13, 2025

The Honorable Greg Abbott, Governor
The Honorable Dan Patrick, Lieutenant Governor
The Honorable Dade Phelan, Speaker of the House
Members of the 89th Legislature

Ladies and Gentlemen:

In accordance with Article III, Section 49a of the Texas Constitution, I present my revenue estimate for the remainder of fiscal year 2025 and the upcoming 2026-27 biennium.

For 2026-27, the state can expect to have \$194.6 billion in funds available for general-purpose spending, a 1.1 percent decrease from the corresponding amount of funds available for the 2024-25 biennium. This decrease is attributable to a smaller beginning balance in the 2026-27 biennium compared to 2024-25. Revenue collections are expected to increase in the upcoming biennium.

We project \$176.4 billion in total collections of general revenue-related (GR-R) funds. These collections are augmented by an expected 2024-25 ending GR-R balance of \$23.8 billion. Of the total, \$5.6 billion must be reserved from 2026-27 oil and natural gas tax collections for transfers to the State Highway Fund (SHF). There will not be any reserves for transfers to the Economic Stabilization Fund (ESF) in the 2026-27 biennium since the balance of the fund will be above its allowable cap from the start of fiscal 2026.

The projected ending balance in 2024-25 reflects unspent contingent appropriations of \$4.5 billion for public education and education savings accounts for which the requisite legislation was not enacted. It also reflects savings of almost \$6.6 billion from substitution of federal COVID-related funds for general revenue in the budget of the Texas Department of Criminal Justice. The projected ending balance does not anticipate any GR-R spending as may be authorized by a supplemental appropriations bill, which would reduce the ending balance. The final ending balance for this biennium, and thus the beginning balance for the next, will be determined by actions taken by the 89th Legislature and by actual revenue collections during the remainder of this fiscal year.

Tax revenues account for approximately 88 percent of the estimated \$176.4 billion in total GR-R revenue for 2026-27. Sixty-one percent of GR-R tax revenue will come from net collections of sales taxes, after \$5 billion is allocated to the SHF and \$548 million is allocated to the accounts of the Texas Parks and Wildlife Department and the Texas Historical Commission, as authorized by the Texas Constitution. Other significant sources of general revenue include motor vehicle sales and rental taxes; oil and natural gas production taxes; the franchise tax; insurance taxes; collections from licenses, fees, fines and penalties; interest and investment income; and lottery proceeds.



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In addition to GR-R funds, we expect the state to collect \$115 billion in federal income, as well as \$70.7 billion in other revenues dedicated for specific purposes and therefore unavailable for general-purpose spending. We project that revenue collections from all sources and for all purposes will total \$362.2 billion.

Absent any new appropriations by the Legislature, we project the ESF balance to be about \$28.5 billion at the end of the 2026-27 biennium. This amount is constrained by the constitutional mechanisms to limit the ESF balance; otherwise, the balance would be estimated to reach \$31.9 billion.

Texas' economic growth in the 2026-27 biennium, as measured by real gross state product (GSP), is expected to average 2.5 percent annually. Personal income in 2026-27 is forecast to increase by an average of 5.9 percent annually, somewhat higher than the 10-year average rate of growth (5.3 percent). Texas population growth in 2026-27 is expected to average 1.2 percent per year, less than that in 2024-25, but much higher than the expected 2026-27 U.S. average rate of growth (0.6 percent). In current dollar terms, the state's GSP is expected to increase from \$2.686 trillion in 2024 to \$3.064 trillion in 2027, an average annual increase of 4.5 percent.

This forecast envisions lower inflation than experienced in recent years, gradually declining interest rates, and moderate economic growth in 2025 and over the coming biennium. The rate of growth in Texas real GSP is expected to decline but to remain positive. Growth rates of employment, personal income and nominal GSP are likewise expected to be positive.

This forecast does not incorporate the possible impacts of unanticipated one-time or unusual events that could affect economic performance and revenue collections. The outlook is subject to substantial uncertainty and potential disruption, including the possibility of weather-related disasters, the wars in Ukraine and the Middle East, changes in federal policies, and the possibility of a return to higher inflation and the steps that the Federal Reserve would take to combat it. As always, oil and natural gas prices remain volatile.

In the event of significant changes in economic conditions or other relevant factors, this estimate will be updated to ensure that your deliberations are based on the most accurate and timely information available.

Sincerely,



Glenn Hegar

cc: Jerry McGinty, Legislative Budget Board



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Note: This report contains estimates and projections that are based on available data, information and assumptions as of the date of the forecasts upon which they are based. Assumptions involve judgments about future economic and market conditions and events that are difficult to predict. Actual results could differ from those predicted, and the difference could be material.

The spreadsheets in this report are available in accessible data form (Excel) at

<https://comptroller.texas.gov/transparency/reports/biennial-revenue-estimate/2026-27/bre-2026-27.xlsx>

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2026-2027 BIENNIUM

Revenue Overview

The state of Texas will have an estimated \$194.6 billion available for general-purpose spending in the 2026-27 biennium. This figure represents the sum of the 2024-25 ending balance, 2026-27 tax revenue and 2026-27 non-tax receipts, less estimated transfers to the State Highway Fund (SHF), as well as adjustments to general revenue-dedicated account balances.

Aside from certain fund balances, only five funds affect the discretionary spending detailed in the General Appropriations Act. These funds, referred to as “general revenue-related funds” (GR-R), are the General Revenue Fund (GR), the Available School Fund, the State Technology and Instructional Materials Fund, the Foundation School Account and the Tobacco Settlement Account. While not technically GR-R funds, both the Property Tax Relief Fund (PTRF) and the Tax Reduction and Excellence in Education Fund, which receive a portion of collections from franchise, cigarette and sales taxes, offset the need for general revenue to fund appropriations for public education. The remaining funds

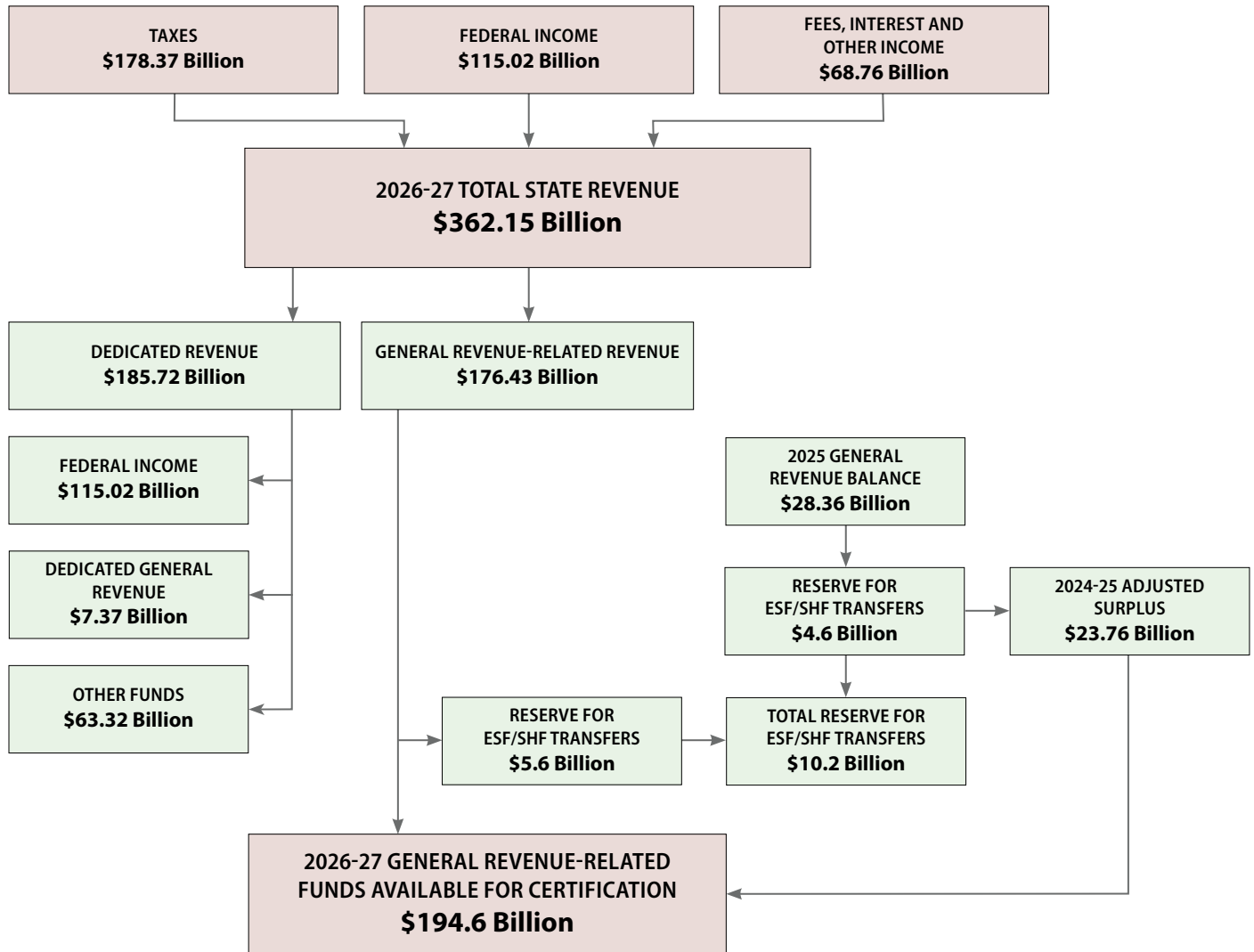
depend upon federal receipts or revenues that are dedicated by the Texas Constitution or state law; a prime example is the constitutionally dedicated Permanent University Fund.

The state’s tax system is the main source of GR-R funding. Tax collections in 2026-27 will generate an estimated \$155.42 billion, while non-tax revenues will produce an additional \$21.01 billion. Factoring in the estimated \$23.76 billion ending balance carried forward from 2024-25, the total of these three sources is \$200.19 billion. Against this amount, \$5.6 billion must be placed in reserve for future transfers to the SHF. There will not be any reserves for transfers to the Economic Stabilization Fund (ESF) in the 2026-27 biennium since the balance of the fund will be above its allowable cap from the start of fiscal 2026. This is expected to result in a net \$194.6 billion available for general-purpose spending in the 2026-27 biennium, 1.1 percent less than in 2024-25.

Taking all state revenue sources into account, the state is expected to collect \$362.15 billion in revenue for all state funds in 2026-27 (see **Figure 1**).

FIGURE 1

Flow of Major Revenues for the 2026-27 Biennium



Note: Totals may not sum because of rounding.
SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

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Texas Economic Outlook

The Comptroller's Fall 2024 economic forecast, as reported in this Biennial Revenue Estimate (BRE), projects that growth of Texas economic output will be below the 10-year average level of growth (3.1 percent) in fiscal 2025, fiscal 2026 and fiscal 2027. The U.S. economy is likewise expected to grow at rates below the 10-year average (2.3 percent) over those years.

As a result of the COVID-19-induced recession, Texas real gross state product (GSP) fell by 0.5 percent in fiscal 2020, the first decline since 2009. Growth resumed in 2021 (4.2 percent), was equal to the 10-year average in 2022 (3.1 percent) and was significantly above that average in 2023 and 2024 (5.1 and 4.7 percent, respectively).

From August 2023 to August 2024, the Texas economy gained 323,900 nonfarm jobs. This employment increase of 2.3 percent was the largest percentage increase among the 10 largest states, the seventh largest percentage increase among all states and the largest absolute gain among all states (California was second with an increase of 279,100). Private-sector employment grew by 2.2 percent, while government employment (federal, state and local) grew by 3 percent.

The Comptroller forecasts further employment gains of 239,700 on an annual average basis in fiscal 2025 (1.7 percent), 142,600 (1 percent) in 2026 and 132,100 (0.9 percent) in 2027. Texas real GSP growth is projected to be 2.5 percent in 2025, 2.6 percent in 2026 and 2.5 percent in 2027. Growth in U.S. real gross domestic

product (GDP) is expected to be 1.7 percent in each of those years (see **Table 1**).

Texas Employment

In August 2024, the Texas unemployment rate was 4.1 percent, up from 3.9 percent in August 2023. The U.S. unemployment rate rose from 3.8 percent to 4.2 percent over that period. August 2024 unemployment rates in the state's metropolitan areas ranged from a low of 2.6 percent in Midland to a high of 6.1 percent in McAllen-Edinburg-Mission. As of November 2024, both the Texas and U.S. unemployment rates were 4.2 percent. Total employment in Texas as of November 2024 was 14,286,700, which is 274,300 (2 percent) above its November 2023 level.

Texas Industry Performance

Employment in the goods-producing industries increased by 2.9 percent in fiscal 2024, while employment in the service-providing industries grew by 2.2 percent. Employment increased in two of the three goods-producing industries (mining and logging, manufacturing, and construction), led by a 4.8 percent gain in construction employment; mining and logging employment fell. All of the service-providing industries saw year-over-year growth in employment, with the largest percentage gains in the other services (3.6 percent) and private education and health services (3.1 percent) industries. Note that in the discussion above and in the

paragraphs that follow, seasonally adjusted numbers are used wherever available. However, employment levels and changes for sectors within an industry generally are not seasonally adjusted.

Manufacturing

The Texas manufacturing industry gained 23,000 jobs over the past year, an increase of 2.4 percent.

Durable goods employment was up 19,100. The largest durable goods manufacturing sector, with 141,100 employees in August 2024, is fabricated metal manufacturing. That sector is closely associated with oil and natural gas exploration and production, and employment in the sector usually tracks employment in the mining industry. However, sector employment increased

TABLE 1

Texas Economic History and Outlook for Fiscal Years 2021 to 2027

Fall 2024 State Economic Forecast

	2021	2022	2023	2024*	2025*	2026*	2027*
TEXAS ECONOMY							
Real Gross State Product (Billions, 2017 \$)	1,851.2	1,907.8	2,005.5	2,099.2	2,151.9	2,206.8	2,262.1
<i>Annual Percent Change</i>	4.2	3.1	5.1	4.7	2.5	2.6	2.5
Gross State Product (Billions, Current \$)	1,999.1	2,340.1	2,522.3	2,685.8	2,795.2	2,927.9	3,064.4
<i>Annual Percent Change</i>	10.9	17.1	7.8	6.5	4.1	4.7	4.7
Personal Income (Billions, Current \$)	1,744.0	1,847.9	1,969.0	2,071.8	2,188.8	2,324.4	2,455.9
<i>Annual Percent Change</i>	9.2	6.0	6.6	5.2	5.6	6.2	5.7
Nonfarm Employment (Thousands)	12,531.0	13,307.8	13,828.6	14,131.7	14,371.4	14,514.0	14,646.1
<i>Annual Percent Change</i>	0.9	6.2	3.9	2.2	1.7	1.0	0.9
Resident Population (Thousands)	29,404.8	29,948.4	30,427.6	30,984.4	31,387.2	31,763.8	32,145.0
<i>Annual Percent Change</i>	1.2	1.8	1.6	1.8	1.3	1.2	1.2
Unemployment Rate (Percent)	6.2	4.1	4.0	4.0	4.1	4.2	4.3
NYMEX Oil Price (\$ per Barrel)	54.49	89.90	79.08	79.90	70.00	71.00	76.00
NYMEX Natural Gas Price (\$ per Million BTUs)	2.65	5.31	4.77	2.50	2.45	3.00	3.50
U. S. ECONOMY							
Gross Domestic Product (Billions, 2017 \$)	21,126.8	21,786.4	22,204.6	22,843.9	23,233.6	23,622.9	24,029.7
<i>Annual Percent Change</i>	4.1	3.1	1.9	2.9	1.7	1.7	1.7
Consumer Price Index (1982-84=100)	266.6	287.7	302.3	311.8	319.0	327.1	334.2
<i>Annual Percent Change</i>	3.3	7.9	5.1	3.1	2.3	2.5	2.2
Personal Consumption Expenditures Deflator (2012=100)	107.5	114.4	119.6	122.7	125.4	128.2	130.8
<i>Annual Percent Change</i>	3.0	6.5	4.5	2.6	2.2	2.2	2.0
Prime Interest Rate (Percent)	3.3	4.0	7.8	8.5	8.0	6.3	5.8

* Estimated or projected

SOURCES: Glenn Hegar, Texas Comptroller of Public Accounts; and IHS Markit.

by 6.5 percent (8,600) over the year even while mining employment fell. Overall, durable goods employment increased by 3.1 percent. Nondurable-goods manufacturing employment grew by 3,900 (1.1 percent), with the largest increase in the food manufacturing sector (2,600, 2.4 percent). Total manufacturing employment in August 2024 was 981,600.

The value of Texas exports in calendar year 2022 was a record \$485 billion, an increase of 29.4 percent from 2021. In 2023, however, the value of Texas exports fell by 8.4 percent, hurt by falling oil prices. Beginning in January, Texas exports began to increase again on a year-over-year basis. Through August 2024, the value of Texas exports was up by 4.3 percent from the corresponding period of 2023. Texas remains the nation's leading exporting state, as it has been for more than a decade. Texas exports comprised 22 percent of total U.S. exports in 2023.

Average manufacturing employment across fiscal 2025 is expected to be 0.3 percent lower than in fiscal 2024. Manufacturing employment is expected to continue to decline in both 2026 and 2027, by 2.2 and 1.5 percent, respectively.

Mining and Logging

The mining industry was the only one of the 11 major industries to see an employment decline in fiscal 2024. August 2024 industry employment was down by 2.1 percent (4,400) from the August 2023 level. Oil and natural gas production, however, were both up over the year, by 0.7 percent (oil) and 3.7 percent (natural gas).

Average mining and logging employment is projected to be 1.3 percent lower in 2025 than in 2024. However, industry employment is expected to return to growth in the coming biennium, with projected growth rates of 8.5 and 8.8 percent in fiscal 2026 and 2027, respectively.

Construction

Construction employment increased by 39,500 (4.8 percent) in fiscal 2024 to reach 863,800 in August 2024. Employment in the specialty trade contractors sector increased by 3.9 percent (18,200), and heavy and civil engineering construction employment grew by 10.6 percent (18,400). Total housing construction activity in 2024 was down slightly from 2023. Single-family building permits issued in the year ending in August 2024, at 156,525, were up 13.4 percent from the same period one year earlier; building permits for multifamily units (5+), however, were down by 29.6 percent. Combined single-family and multifamily permits were down by 2.9 percent. According to Multiple Listing Service data from the Texas Real Estate Research Center at Texas A&M University, the median sales price for an existing Texas single-family home was effectively unchanged over the past year: \$339,000 in August 2024 and \$340,000 in August 2023. In August 2024, Texas had a 4.8-month inventory of existing homes for sale, up from a 3.4-month inventory in August 2023.

Construction employment is expected to increase by 2.6 percent in fiscal 2025 and to continue to increase in the coming biennium, by 2.4 and 2.5 percent in 2026 and 2027, respectively.

Professional and Business Services

Employment in the professional and business services industry increased by 34,600 (1.6 percent) in fiscal 2024. Employment changes varied considerably among industry sectors, with the largest increases in employment services (4.7 percent) and waste management and remediation services (4.2 percent). Total professional and business services employment was 2,152,800 in August 2024.

Industry employment is projected to increase by 2.4 percent in 2025, by 2.0 percent in 2026 and by 0.4 percent in 2027.

Education and Health Services

The education and health services industry, composed of the educational services and health care and social assistance sectors, gained 58,700 jobs in fiscal 2024, an increase of 3.1 percent. The relatively small educational services sector saw an increase of 7,100 jobs (2.9 percent). Employment in the much larger health care and social assistance sector grew by 3.1 percent (51,600 jobs). In all, Texas education and health services employment increased to 1,957,200 in August 2024.

Industry employment is projected to increase by 3 percent in 2025, by 1.5 percent in 2026 and by 1.6 percent in 2027.

Financial Activities

In fiscal 2024, overall employment in the financial activities industry grew by 2.4 percent (21,500 jobs). The finance and insurance sector grew by 13,500 (2.1 percent), while the real estate and rental and leasing sector grew by 8,000 (3.1 percent). Credit intermediation (which includes financial institutions such as banks) is the industry's largest sector, employing 289,500 as of August 2024. Total Texas financial activities industry employment reached 927,300 in that month.

Industry employment is projected to grow by 1.7 percent in 2025, by 1.7 percent in 2026 and by 0.8 percent in 2027.

Trade, Transportation and Utilities

The trade, transportation and utilities industry, the state's largest employer with 20 percent of total nonfarm jobs in August 2024, gained 30,300 jobs (1.1 percent) over the year. Employment in all three industry sectors — retail trade, wholesale trade and transportation, and warehousing and utilities — increased during fiscal 2024. Wholesale trade employment was up 1.9 percent (12,900); transportation, warehousing and utilities employment grew by 13,800 (2 percent); and employment in the retail trade sector increased by 3,600 (0.3

percent). In all, the trade, transportation and utilities industry provided 2,795,700 Texas jobs in August 2024.

Industry employment is projected to grow by 0.6 percent in 2025, to fall by 0.1 percent in 2026 and to grow by 0.3 percent in 2027.

Information

The information industry is a collection of diverse sectors, representing established sectors of the economy (newspaper publishing, data processing, television broadcasting and wired telephone services) as well as some newer sectors (cell phone service providers, internet providers and software). The computing infrastructure providers and web hosting sector saw the largest percentage increase in employment over the year (700 jobs, 1.5 percent). Total industry employment grew 1.1 percent (2,500) to reach 235,500 in August 2024.

Industry employment is projected to grow by 1.8 percent in 2025 and by 1.3 percent in 2026, and to fall by 2.5 percent in 2027.

Leisure and Hospitality

Employment in the leisure and hospitality industry increased by 38,800 (2.6 percent) over the fiscal year. The majority of the industry's job gains occurred in the food services and drinking places sector, which added 21,600 jobs (1.8 percent). The largest percentage gain was in the arts, entertainment and recreation sector, which grew by 3.8 percent (6,100). Total leisure and hospitality employment in August 2024 was 1,523,400, representing about 11 percent of total Texas employment.

Industry employment is projected to grow by 1.8 percent in 2025, by 0.4 percent in 2026 and by 1.1 percent in 2027.

Other Services

The other services industry is a varied mix of business activities including repair and maintenance services; laundry services; religious, political and civic organiza-

tions; funeral services; parking garages; beauty salons; and a wide range of personal services. Repair and maintenance services employment increased by 4.4 percent, the highest rate among other services sectors. In all, other services industry employment grew by 17,000 (3.6 percent) to reach 492,100 in August 2024.

Other services employment is projected to grow by 2.2 percent in 2025, by 1.4 percent in 2026 and by 2.7 percent in 2027.

Government

Government employment grew by 62,400 (3 percent) over the year. Federal government employment increased by 6,300; local government employment increased by 46,000; and state government employment grew by 10,100. Total government employment in Texas was 2,121,800 in August 2024, 15 percent of total employment.

Industry employment is projected to grow by 1.8 percent in 2025, by 1.1 percent in 2026 and by 1 percent in 2027.

The Economic Outlook for 2025 and the 2026-27 Biennium

Texas possesses inherent advantages — relatively low living costs, an attractive business climate, a central Sunbelt location and a balanced mix of industries — that have enabled its economy to grow faster than the nation's for many years. As was discussed above, during the past 10 years, Texas real GSP rose by an average annual rate of 3.1 percent, while the economy of the nation as a whole grew by an average 2.3 percent annually. Both the national and Texas economies are expected to see continued, although slowing, growth in 2025 and in the coming biennium.

Texas personal income rose by 6 percent in fiscal 2022, 6.6 percent in 2023 and by an estimated 5.2 percent in 2024. It is expected to continue to grow in 2025 and through the coming biennium, by 5.6, 6.2 and 5.7

percent, respectively. Underlying these expected gains is population growth that has been, and will continue to be, fueled by net migration and a relatively high birth rate. Recent estimates by the U.S. Census Bureau show that eight Texas cities were among the nation's 15 most rapidly growing cities from July 2022 to July 2023, including four of the top five. Among the 15 U.S. cities with the highest absolute increases in population, seven were in Texas, including San Antonio at No. 1 and Fort Worth at No. 2. Texas' population is projected to grow by an average 378,900 annually from fiscal 2025 to 2027, to reach 32.1 million.

Texas' unemployment rate averaged 4 percent in fiscal 2024 but is expected to increase to 4.1 percent in 2025, to 4.2 percent in 2026 and to 4.3 percent in 2027. For context, the average Texas unemployment rate over the period 2014-23 was 4.8 percent. The U.S. unemployment rate averaged 3.9 percent in 2024 and is projected to rise to 4.3 percent in 2025, to 4.4 percent in 2026 and then to 4.6 percent in 2027. The average U.S. unemployment rate over 2014-23 was 5 percent.

Average Texas nonfarm employment grew by 2.2 percent in fiscal 2024, with goods-producing industries employment increasing by 2.4 percent and service-providing industries employment growing by 2.2 percent. Goods-producing employment is expected to grow further by 0.8 percent in 2025, by 0.8 percent in 2026 and by 1.3 percent in 2027.

Service-providing industries are expected to see employment growth of 1.8 percent in 2025, 1 percent in 2026 and 0.8 percent in 2027. In all, nonfarm employment is forecast to grow by 1.7 percent in 2025, by 1 percent in 2026 and by 0.9 percent in 2027.

Forecast Summary and Concerns

Texas' economic growth in the 2026-27 biennium, as measured by real GSP, is expected to average 2.5 percent annually. Personal income in 2026-27 is forecast to increase by an average of 5.9 percent annually, some-

what higher than the 10-year average rate of growth (5.3 percent). The nation's inflation rate, as measured by the change in the Personal Consumption Expenditures deflator, was 2.6 percent in fiscal 2024 and is expected to be 2.2 percent in 2025 and 2026. Thereafter, the inflation rate is expected to fall to the Federal Reserve's target inflation rate of 2 percent. Texas population growth in 2026-27 is expected to average 1.2 percent per year, less than that in 2024-25, but much higher than the expected 2026-27 U.S. average rate of growth (0.6 percent). In current dollar terms, the state's GSP is expected to increase from \$2.686 trillion in 2024 to \$3.064 trillion in 2027, an average annual increase of 4.5 percent.

This forecast envisions continued slowing inflation and moderate economic growth in 2025 and over the coming biennium, a so-called soft landing scenario. The rate of growth in Texas real GSP is expected to decline

but to remain positive. Growth rates of employment, personal income and nominal GSP are likewise expected to be positive. This forecast does not, however, incorporate the possible impacts of further unanticipated one-time or unusual events that could affect economic performance and revenue collections.

Several items could change the outlook, including the possibility of weather-related disasters, the wars in Ukraine and the Middle East, changes in federal policies, and the possibility of a return to higher levels of inflation and the steps that the Federal Reserve would take to combat it. As always, oil and natural gas prices remain volatile.

In summary, while there are numerous potential concerns, the Comptroller's Texas economic forecast assumes slowing, but still positive, growth in economic activity in fiscal 2025 and in the upcoming biennium.

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Available Revenue

The 89th Texas Legislature will have an estimated \$194.6 billion available for general-purpose spending in the 2026-27 biennium, 1.1 percent less than the corresponding amount estimated for 2024-25 (see **Table 2**). This figure represents the 2024-25 ending balance of \$23.76 billion, plus 2026-27 tax revenue of \$155.42 billion and non-tax receipts of \$21.01 billion, less an estimated reserve of \$5.6 billion from oil and natural gas taxes for future transfer to the State Highway Fund (SHF). There won't be any reserves for transfers to the ESF in the 2026-27 biennium since the balance of the fund will be above its allowable cap from the start of fiscal 2026.

The 2024-25 Ending Balance

The estimated ending certification balance for the 2024-25 biennium will be \$23.76 billion after setting aside from fiscal 2025 crude oil and natural gas production tax collections \$2.45 billion to be distributed to the SHF and \$2.15 billion to the ESF during 2026 (see **Table A-1**).

Transfers from Severance Taxes

As required by the Texas Constitution, estimated transfers to the ESF and SHF have been deducted from available revenues and balances. In addition to the fiscal 2025 transfer of \$2.74 billion to each fund from 2024 severance tax collections, this estimate anticipates that \$5.1 billion will be transferred to the SHF and \$2.15

billion will be transferred to the ESF in 2026-27 (associated with 2025 and 2026 collections; see **Table A-8**).

Of the amount of severance taxes available for transfer in 2026, \$307 million will be retained in GR and added to the amount available for certification. After the reduced transfer of severance tax revenue to the ESF in fiscal 2026, the ending balance is expected to reach \$27.43 billion, based on current estimates of investment income, which exceeds its estimated constitutional cap of \$26.51 billion for the 2026-27 biennium. Due to the cap, the ESF will not receive any additional transfers in fiscal 2027 and the full severance tax revenue reserve amount otherwise due to the ESF of \$2.64 billion will be retained in GR. This estimate also projects that the ESF cap of \$27.6 billion will be met again in the 2028-29 biennium, and the Comptroller would be required to retain in GR the transfer of \$2.95 billion of severance taxes to the ESF in fiscal 2028.

Tax Revenue

The state's tax system is the main source of GR-R funding. Taxes are expected to yield \$155.42 billion during the upcoming biennium, contributing 88.1 percent of total net revenues. Compared with the \$143.36 billion collected in 2024-25, total GR-R tax collections in 2024-25 are expected to increase by 8.4 percent.

State sales tax revenues have accounted for more than half of all state GR-R tax collections in each year since fiscal 1988. In the 2026-27 biennium, sales tax

TABLE 2

General Revenue-Related Funds, by Source and Biennium

(In Millions of Dollars)

	2024-25	2026-27	Percent Change
TAX COLLECTIONS			
Sales Taxes	\$ 86,460	\$ 94,238	9.0 %
Motor Vehicle Sales and Rental Taxes	12,289	12,473	1.5
Motor Fuel Taxes	2,083	2,139	2.7
Franchise Tax	10,181	11,462	12.6
Oil Production Tax	11,844	11,835	(0.1)
Insurance Taxes	8,341	9,214	10.5
Cigarette and Tobacco Taxes	981	925	(5.8)
Natural Gas Production Tax	4,266	5,354	25.5
Alcoholic Beverages Taxes	3,625	4,000	10.3
Hotel Occupancy Tax	1,548	1,721	11.2
Utility Taxes	1,388	1,717	23.7
Other Taxes	351	346	(1.5)
Total Tax Collections	\$ 143,357	\$ 155,422	8.4 %
NON-TAX COLLECTIONS			
Licenses, Fees, Fines, and Penalties	\$ 3,307	\$ 3,343	1.1 %
State Health Service Fees and Rebates	3,921	2,555	(34.8)
Net Lottery Proceeds	3,788	3,683	(2.8)
Land Income	20	16	(22.0)
Interest and Investment Income	7,517	6,276	(16.5)
Settlements of Claims	1,464	1,307	(10.7)
Escheated Estates	2,522	2,596	2.9
Sales of Goods and Services	264	264	(0.2)
Other Revenue	1,221	967	(20.8)
Total Non-Tax Collections	\$ 24,026	\$ 21,007	(12.6) %
TOTAL NET REVENUE	\$ 167,383	\$ 176,430	5.4 %
BALANCES AND ADJUSTMENTS			
Beginning Balance in Fund 1	\$ 38,912	\$ 23,360	
Beginning Balances in Funds 2 and 3	434	404	
Change in GR-Dedicated Account Balances	81	0	
Reserve for Transfer of Severance Taxes to the State Highway Fund	(5,192)	(5,597)	
Reserve for Transfer of Severance Taxes to the Economic Stabilization Fund	(4,886)	0	
Total Balances and Adjustments	\$ 29,349	\$ 18,167	
TOTAL GENERAL REVENUE-RELATED FUNDS AVAILABLE FOR CERTIFICATION	\$ 196,732	\$ 194,596	(1.1) %

Note: The amount reserved for transfer of severance taxes to the ESF is reduced by \$307 million in fiscal 2025 and by another \$5.6 billion in fiscal 2026-27 because the ESF will have reached its constitutional cap.

Note: Totals may not sum because of rounding.

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

collections are expected to total \$94.24 billion, or 60.6 percent of all tax collections. The next largest sources of general revenue in 2026-27 will be motor vehicle sales and rental taxes (\$12.47 billion), oil production tax (\$11.84 billion), franchise tax (\$11.46 billion) and insurance taxes (\$9.21 billion). Note that some franchise tax revenue is dedicated to the PTRF, bringing the total deposited from that tax for all funds to \$15.67 billion.

Sales and Use Taxes

The state's largest source of tax revenue is the limited sales and use tax, imposed at a rate of 6.25 percent of the price of a broad range of items purchased within or brought into the state. The tax is paid both by businesses and consumers and applies generally to purchases of goods, unless specifically exempted, and to selected services.

The limited sales and use tax is deposited to GR and is available for general-purpose spending with some exceptions. Each fiscal year, after sales tax collections have reached \$28 billion, up to \$2.5 billion is allocable to the SHF. Taxes collected from the sales of motor lubricants also are allocated to the SHF. Beginning in fiscal 2022, pursuant to Article VIII, Section 7-d of the Texas Constitution (as added by Proposition 5, a constitutional amendment approved by voters in November 2019), the net revenue from sales taxation of sporting goods is dedicated and automatically appropriated to the Parks and Wildlife Department and the Texas Historical Commission, subject to allocation as provided by statute; this amount is projected to total \$548 million in the 2026-27 biennium. Also, an amount sufficient to compensate for repeal of a surcharge on fireworks is allocated to the Volunteer Fire Department Assistance Account. Finally, collections associated with certain hotel projects and special events are allocated to trust funds.

Other sales taxes include the boat and boat motor sales and use tax, levied at a rate of 6.25 percent, and a 1.5 percent surcharge on off-road diesel equipment

deposited in the Texas Emissions Reduction Plan trust fund outside the State Treasury.

Total sales tax collections for all funds excluding trusts (of which more than 99 percent represented the limited sales and use tax) were \$47.16 billion in fiscal 2024, an increase of 1.2 percent from 2023. The modest increase was due to a slowdown in receipts from the retail sector, the largest sector, and a decrease in remittances from categories related mostly to business spending such as manufacturing, mining and wholesale trade, which all grew very rapidly coming out of the pandemic.

All-funds sales tax revenue is expected to grow by 3.5 percent to \$48.81 billion in fiscal 2025, by 4.9 percent to \$51.22 billion in fiscal 2026 and by 3.9 percent to \$53.21 billion in fiscal 2027.

GR-R sales tax revenue is expected to increase by 5.1 percent to \$46.21 billion in 2026 and by 3.9 percent to \$48.03 billion in 2027. GR-R sales tax revenue is forecast to reach \$94.24 billion in the 2026-27 biennium, an increase of 9 percent from the 2024-25 estimate of \$86.46 billion.

Franchise Tax

The franchise tax, Texas' primary business tax, is levied on businesses' taxable margin. To determine taxable margin, businesses first calculate their total revenue and then may subtract from that one of four deductions: cost of goods sold; 30 percent of total revenue; total compensation; or \$1 million. Businesses then apportion their margin to Texas according to the share of their total business conducted in the state as measured by their gross receipts.

Depending on the firm's industry, a tax rate of either 0.75 percent or 0.375 percent is applied to the apportioned margin to arrive at the amount of tax due. Most businesses use the 0.75 percent rate; those primarily engaged in wholesale or retail trade (including food service) use the 0.375 percent rate. Businesses with total

annual revenues of less than \$20 million may elect to file an E-Z report and pay a reduced rate of 0.331 percent.

The 84th Legislature made permanent reductions to all franchise tax rates and raised the total revenue threshold for businesses to qualify for the E-Z calculation.

Franchise tax revenue is split between GR and the PTRF. The PTRF portion is the amount by which the total revenues collected under the current tax structure exceeds the amount that would have been collected under the tax as it existed on Aug. 31, 2007. The portion deposited to GR is the amount projected to have been collected had the former tax structure remained in place. Franchise tax revenue deposited into the PTRF is projected at \$3.95 billion for the 2024-25 biennium. The GR allocation is estimated to be \$10.18 billion.

Franchise tax revenue remained static in 2024. Senate Bill (SB) 3, 88th Legislature, Second Called Session, doubled the No Tax Due limit to \$2.47 million and eliminated No Tax Due reports. The resulting loss of franchise tax revenue from SB 3 was about equal to the expected growth in franchise tax in fiscal 2024.

This estimate assumes that collections will grow at a moderate pace in the 2026-27 biennium. Total franchise tax revenue for the 2026-27 biennium is estimated to be \$15.67 billion, an increase of \$1.54 billion (10.9 percent) from 2024-25. The amount projected for GR is \$11.46 billion, while the PTRF projection is \$4.21 billion.

Motor Vehicle Taxes

The Texas motor vehicle sales and use tax (including seller-financed sales) applies to the retail sales of new and used motor vehicles at a rate of 6.25 percent of the sale's total consideration. Also included in this group of related taxes are the motor vehicle rental tax (10 percent of gross receipts on rentals of 30 days or less, or 6.25 percent of gross receipts on rentals of 31 to 180 days) and the manufactured housing sales and use tax (5 percent of 65 percent of the sales price of a new manufactured home).

GR-R motor vehicle sales tax collections totaled \$6.32 billion in fiscal 2024, 0.1 percent lower than fiscal 2023's collections, as a result of high interest rates and high vehicle prices depressing the momentum of new vehicle demand. Motor vehicle sales tax collections are expected to increase compared to fiscal 2024 collections for the remainder of the 2024-25 biennium as interest rates and vehicle prices cool, translating to lower monthly payments for consumers.

GR-R motor vehicle sales tax collections are expected to decline to \$6.22 billion in fiscal 2025, then rise to \$6.32 billion in 2026 and \$6.44 billion in 2027. Collections in 2026-27 are expected to reach \$12.76 billion, an increase of 1.7 percent from 2024-25 collections of \$12.54 billion. The PTRF and the Emissions Reduction Plan Trust Fund, outside the State Treasury, also receive small amounts from motor vehicle sales taxes.

Motor vehicle *rental* tax collections, the other major element in this tax category, increased by 4.1 percent in fiscal 2024 — indicating a continued healthy demand for business and personal travel following the elimination of COVID-19 restrictions. For the 2024-25 biennium, rental taxes are expected to generate \$899 million, a 9.1 percent increase from 2022-23's collections of \$823 million.

Manufactured housing tax collections in fiscal 2024 totaled \$39 million, 1.9 percent more than the \$38 million collected in 2023 amid slow-to-recede pricing and a decrease in shipments of manufactured housing to the state. Collections in 2024-25 are projected to reach \$77 million and are expected to remain relatively flat for the 2026-27 biennium as production of manufactured housing is expected to slow. All collections from this tax are deposited to GR.

In 2015, the Legislature passed, and voters approved, a constitutional amendment that required, starting in fiscal 2020, a transfer to the SHF of that portion of motor vehicle sales tax revenue collected in excess of \$5 billion in any fiscal year. The threshold has consistently been met

each fiscal year since fiscal 2021. We project the threshold will again be met in fiscal 2025 and 2026-27, and that \$1.23 billion and \$1.33 billion will be transferred to the SHF from motor vehicle sales tax collections in the 2024-25 and 2026-27 biennia, respectively.

GR-R collections from the entire group of motor vehicle-related taxes, including sales, rental and manufactured housing taxes, are expected to reach \$12.29 billion in the 2024-25 biennium, 1.7 percent higher than in 2022-23. For the 2026-27 biennium, tax collections are expected to reach \$12.47 billion, up 1.5 percent from 2024-25.

Oil and Natural Gas Severance Taxes

The taxes in this group consist of the oil production tax, levied at 4.6 percent of value, and the natural gas production tax, levied at 7.5 percent of value.

Severance tax collections are the product of two factors: price and production. The price of oil during the past two decades is a study in volatility. The average New York Mercantile Exchange (NYMEX) market price in January 2002 was less than \$20 per barrel; in June 2008, it spiked to an all-time monthly high of more than \$134 before quickly declining to \$39 in February 2009. Prices gradually increased to around \$100 in summer 2014 before again dropping sharply and eventually retreating below \$31 in February 2016. As global demand strengthened and excess global inventories dissipated, prices recovered to more than \$70 in July 2018 before plunging to a record low of negative \$37.63 on Apr. 20, 2020, in response to the COVID-19 pandemic. Prices then zigzagged higher to \$90 by February 2022 before surging to \$123 on Mar. 8, 2022, as sanctions on Russian oil exports were swiftly enacted. Given global demand growth led by China has not kept up with global supply growth while OPEC+ has maintained high excess inventory levels, prices since have retreated to the \$60 levels, in spite of the potential supply disruptions attributable to recent Middle East conflict.

Texas' total oil production first peaked in 1972, when calendar-year production reached 1.26 billion barrels. After a decades-long decline in production volumes, reaching a low of 343 million barrels in 2007, the trend reversed and reached a new all-time record of 1.72 billion barrels in 2023, due largely to the development in the Eagle Ford shale formation and increased production in the Permian Basin.

In fiscal 2014, rising production and higher prices increased oil production tax collections to \$3.87 billion, a record at the time. Despite higher production in 2015, sharply lower prices pushed tax collections down to \$2.88 billion. Collections in 2016 dropped further to \$1.7 billion, with lower production and further price declines. As prices recovered, production started to rise. Collections increased to \$2.11 billion in 2017, \$3.39 billion in 2018, \$3.89 billion in 2019, which was another record, before falling back to \$3.23 billion in 2020. They rose slightly to \$3.45 billion in 2021 before surging to a new all-time record of \$6.36 billion in 2022 with higher prices. Although production continued to rise in 2023 and 2024, lower prices reduced collections to \$5.93 billion and \$6.30 billion, respectively. Looking ahead, prices are expected to average \$70 in 2025 and increase slightly to \$71 in 2026 and \$76 in 2027. Total Texas oil production is expected to stay stable through 2027 as prices remain in the \$70 levels. Oil production tax collections are expected to generate \$11.84 billion in each of the 2024-25 and 2026-27 biennia.

Natural gas market prices remained stable, and low, throughout the 1980s and 1990s, at around \$2 per million BTUs. In 2002, NYMEX market prices began a long upward trend, reaching an all-time monthly average high of \$13.45 in October 2005, and after a decline and subsequent rise, stood at \$12.78 in June 2008. Record high prices during this period helped accelerate the shale drilling boom that began in the Barnett Shale, followed by shale plays in other parts of the country, such as the Marcellus and Haynesville formations.

Consequently, the boom created a nationwide glut of production, halted the upward price trend and brought prices down to \$2.05 by April 2012. Unlike oil prices, rebounds in natural gas prices were short-lived, and they continued a downward path to sub-\$2 levels by March 2016, when inventories reached record levels.

In response to lower prices, the number of active Texas natural gas drilling rigs began to fall, from a peak of 756 in September 2008 to 14 in September 2016. However, associated oil well gas (casinghead gas) production has more than quintupled since fiscal 2010 and quickly became a driving factor in total natural gas production, making up 40 percent of total production in fiscal 2024 as compared to only 12 percent 14 years prior.

COVID-19 negatively impacted natural gas demand starting during the second quarter of fiscal 2020, sparked by the decline in industrial sector natural gas consumption. The average NYMEX price for the third quarter of fiscal 2020 was \$1.87, and it continued to drop to \$1.75 in the fourth quarter. Prices began to surge during the second half of 2020 due to returning demand following COVID-19 lockdowns and lower inventory levels and reached an average of \$2.59 in December 2020.

This resurging price action in 2021, due to low supplies and similarly low inventory in addition to rising demand during the hotter 2021 summer and cold winter, led to an average price of \$5.58 in October, which was the highest seen since February 2014. Prices continued to rise further to an average of \$8.78 in August 2022 as U.S. liquid natural gas (LNG) exports surged to record levels, particularly exports to Europe to replace Russian natural gas.

Subsequently, increased supply and inventory levels in response to the previous year's high prices were met with lower demand due to milder summers and winters, resulting in declining prices again. This trend continued into 2024 with natural gas nearing COVID-19-level lows once again at \$1.75 in March 2024. Prices since recovered to \$2.99 in November 2024.

Rising forward estimates for natural gas prices reflect an expected significant increase in power demand due to artificial intelligence, data centers and cryptocurrency mining along with a continuing rise in LNG demand, with the higher prices stimulating increases in natural gas production in the 2026-27 biennium. Market prices for 2025 are expected to be about the same as 2024 prices with an average price of \$2.50, increasing to \$3 in 2026 and \$3.50 in 2027. Consequently, natural gas tax collections in the 2026-27 biennium are expected to be \$5.35 billion compared to \$4.27 billion in 2024-25, a growth of 25.5 percent.

Insurance Taxes

Most of the insurance purchased in Texas is subject to two types of taxes: insurance premium taxes and insurance maintenance taxes. While the tax base for each generally is the value of gross premiums received, the rates vary depending upon the type of insurance.

Insurance maintenance taxes are used to fund the Texas Department of Insurance's (TDI's) regulatory costs and are levied at rates adjusted annually based on TDI's appropriation and unexpended balance from the previous year. Revenue collected from maintenance taxes is deposited to TDI's operating account.

Insurance premium tax collections are deposited into the General Revenue Fund. The rate for life, accident and health insurance is 1.75 percent of the value of gross premiums written; for property and casualty insurance, 1.6 percent; for title insurance, 1.35 percent; for captive insurance companies, 0.5 percent; and the rate for unauthorized, surplus lines and independently procured insurance is 4.85 percent.

After growing at an annual average rate of 5.2 percent from 2015 through 2021, premium tax collections jumped by 15.5 percent in 2022 and by a further 31.1 percent in 2023. This rapid increase in collections was in part due to increased auto and home repair costs, increased prevalence and severity of natural disasters,

and increased economic activity overall. Premium tax collections increased at a more modest rate of 2.4 percent in 2024. In fiscal 2024, insurance tax revenue (from all taxes for all funds) rose by 2.3 percent from 2023, due primarily to increases in premium tax collections. Collections in 2025 are expected to increase by just 0.7 percent, slowed by reductions in Medicaid case-load and the resulting decrease in taxable Medicaid capitation payments made to HMOs. Total tax collections for the 2024-25 biennium are projected to be \$8.34 billion, 16.1 percent more than in 2022-23. The growth rate of insurance tax revenue is expected to decrease over the 2026-27 biennium, with collections reaching \$9.21 billion, 10.5 percent more than in 2024-25.

Tobacco Taxes

Effective Jan. 1, 2007, the 79th Legislature increased the cigarette tax rate by \$1 to a total of \$1.41 per pack of 20 cigarettes. The additional revenue attributable to that increase was dedicated to the PTRF, while the revenue from the cigarette tax at the former rate (\$0.41 per pack) remains dedicated to GR.

Cigarette distributors are entitled to 2.5 percent of the face value of the cigarette tax stamps purchased as an allowance for the service they provide in fixing a tax stamp to each pack of 20 cigarettes. That allowance was reduced from 3 percent by the 82nd Legislature in 2011. Distributors remitting the cigarette fee created by the 83rd Legislature in 2013 on sales of nonsettling manufacturer cigarettes, however, can claim the full 3 percent stamping allowance for all of the cigarettes they stamp.

For tobacco products other than cigarettes and cigars (i.e., snuff, chewing tobacco, pipe tobacco and roll-your-own tobacco), the 79th Legislature increased the tax rate from 35.213 percent to 40 percent of the manufacturer's list price. The additional revenue attributable to that rate increase was dedicated to the PTRF, while the revenue from the tax at the former rate remains dedicated to GR.

As of Sept. 1, 2009, the Legislature converted the tax on non-cigarette and non-cigar tobacco from an assessment based on value to one based on the manufacturer's list weight. The tax rate in fiscal 2010 was set at \$1.10 per ounce, while the prior ad valorem rate was 40 percent of the manufacturer's list price. The new weight-based rate increased by 3 cents per ounce every September through 2013 to reach the current and final rate of \$1.22 per ounce.

A share of the additional revenue attributable to the weight-based taxation of non-cigar tobacco products initially was dedicated to the Physician Education Loan Repayment Program (PELRP) account in GR, while the remaining revenue was dedicated to unrestricted GR. The PELRP account received a 15 percent share in fiscal 2010, 25 percent in 2011 and 50 percent thereafter. In 2015, the Legislature changed that allocation method to deposit the entire amount into GR if the PELRP account has a sufficient unencumbered beginning balance to fund appropriations and other costs during the current fiscal biennium, or to deposit the entire amount to the PELRP account if the beginning balance is not sufficient. This estimate assumes that the balance of the PELRP account will be sufficient to cover the necessary disbursement, therefore this revenue will remain in GR.

Cigars are taxed at four rates that vary by weight, factory list price and ingredients. Those tax rates, ranging from one cent per 10 small cigars to \$15 per 1,000 large cigars, have not changed since 1977. All revenue collected from cigar taxes is dedicated to GR.

Cigarette tax collections for all funds totaled \$820 million in fiscal 2024, 16.5 percent less than in 2023. Cigar and tobacco product tax collections for all funds were \$250 million in 2024, a 5.6 percent increase from 2023. In the 2024-25 biennium, collections from the cigarette and cigar and tobacco products taxes are expected to total \$2.17 billion for all funds, 10.7 percent below 2022-23 collections. For 2026-27, col-

lections are expected to decline by another 8.9 percent to \$1.98 billion. Of this amount, \$925 million will be deposited to GR and \$1.05 billion will be dedicated to the PTRF; there will be no allocation to the PELRP account.

Alcoholic Beverage Taxes

Texas currently imposes five taxes on alcoholic beverages. The taxes on malt beverages (\$6 per 31-gallon barrel), liquor (\$2.40 per gallon) and wine (from 20.4 cents to 51.6 cents per gallon) are based on the volume sold. The two taxes levied on mixed beverage sales – a 6.7 percent tax on the beverage vendor’s gross receipts and an 8.25 percent sales tax on the consumer’s purchase of the beverage – are value-based.

The two mixed beverage (MB) taxes accounted for 85.2 percent of total alcoholic beverage tax revenue in fiscal 2024. MB tax collections for the 2024-25 biennium are expected to reach \$3.10 billion, a 7.6 percent increase from 2022-23 collections of \$2.88 billion. In the 2026-27 biennium, collections are expected to increase to \$3.47 billion, a 11.9 percent increase from fiscal 2024-25.

Collections from the volume-based alcoholic beverage taxes for the 2024-25 biennium are expected to reach \$525.6 million, a 2 percent decrease from 2022-23. In the 2026-27 biennium, collections are estimated to total \$530.1 million, an increase of 0.9 percent from 2024-25.

In fiscal 2024, collections for the combined alcoholic beverage taxes were \$1.77 billion, a 0.1 percent increase from collections in 2023. In the 2024-25 biennium, collections are expected to total \$3.63 billion, 6.1 percent above 2022-23 collections. For 2026-27, collections are expected to increase by 10.3 percent to \$4 billion.

Motor Fuel Taxes

Taxes on motor fuels are levied at a rate of 20 cents per gallon for gasoline and diesel fuel, and at a rate of

15 cents per gallon on liquefied and compressed natural gas. Approximately 73 percent of collections from these taxes are deposited to the SHF, with the remaining 27 percent deposited to GR-R funds.

GR-R collections in 2024-25 are projected to be 4 percent higher than collections in the 2022-23 biennium. The growth in 2024-25 GR-R collections is attributed to increased economic activity and stable population growth.

GR-R collections from these taxes are estimated to be \$2.14 billion in the 2026-27 biennium, an increase of 2.7 percent from estimated 2024-25 collections of \$2.08 billion. This projected growth in 2026-27 GR-R collections will be smaller than that of the preceding biennium as gasoline-propelled vehicles improve their efficiency and sales of light-duty and hybrid vehicles increase.

Utility Taxes

Texas levies three utility taxes on utility companies: the gas, electric and water utility tax; the public utility gross receipts assessment; and the gas utility pipeline tax.

The gas, electric and water utility tax, which accounts for approximately 80 percent of utility tax collections, is levied on investor-owned electric, gas and water utility gross receipts at rates ranging from 0.581 percent to 1.997 percent, depending on the population of the city served. The tax does not apply to receipts from sales of utility services in unincorporated areas; sales in municipalities with populations of no more than 1,000; sales by municipally owned utilities; or sales by electric cooperatives. While the retail price of electricity has leveled off from the large increases seen in previous years, an anticipated heightened demand for electricity, including for existing and new planned data centers, is largely what is behind the forecast revenue growth. In fiscal 2024, GR-R collections from this source totaled \$542 million, up 5.8 percent from 2023 collections of

\$512 million. Collections in the 2026-27 biennium are expected to be \$1.42 billion, an increase of 25.4 percent from \$1.13 billion in 2024-25.

Public utility gross receipts assessments, comprising roughly 12 percent of total utility tax revenues, are paid by electric and telecommunications utilities at the rate of one-sixth of 1 percent of gross receipts. GR-R collections from this source were \$81 million in fiscal 2024, up 11.3 percent from 2023 collections of \$73 million. Collections during the 2026-27 biennium are expected to rise by 19.8 percent, to \$204 million, compared to 2024-25 collections estimated at \$171 million.

Revenues from the gas utility pipeline tax, usually the smallest source of utility tax revenue, are levied at the rate of one-half of 1 percent of gross receipts and totaled \$41 million in fiscal 2024. Collections in the 2026-27 biennium are expected to reach \$92 million, 8.6 percent more than the estimated \$84 million collected in 2024-25.

In fiscal 2024, the state's net collections from all utility taxes totaled \$665 million, up 6.3 percent from \$625 million in 2023. Total utility tax revenue collections are expected to be \$1.72 billion in the 2026-27 biennium, an increase of 23.7 percent from 2024-25.

Hotel Occupancy Tax

The hotel occupancy tax is imposed on a person who pays for a hotel, motel or a similar facility at a state tax rate of 6 percent of the price paid for the room. Local taxing authorities are authorized to impose an additional hotel tax that is collected at the local level and is used for local governmental purposes. Fiscal 2024 state hotel occupancy tax collections were \$756 million, a decrease of 2.8 percent from the 2023 level of \$778 million. This decrease was primarily due to large transfers from the state hotel tax to Project Finance Zone trust funds in December and January of fiscal 2024. Base tax collections before transfers to other funds in fiscal 2024 were \$888 million, an increase of 3.3 percent from the 2023 level of \$860

million. In 2024-25, collections are expected to reach \$1.55 billion, a 4.7 percent increase from 2022-23. The collections in 2026-27 will continue to increase but at a higher rate of 11.2 percent and are expected to reach \$1.72 billion.

Other Taxes

The remaining state taxes include those on oil well services, coin-operated amusement machines, cement and combative sports admissions. In fiscal 2024, net GR-R collections for this category totaled \$180 million, 16.5 percent less than 2023 collections of \$216 million. The recent decrease for this revenue is mostly due to a decrease in oil well service tax collections due to increased efficiency in drilling and fracking oil and gas wells.

Collections from the other taxes category are expected to continue to decline and are estimated to generate \$346 million for general-purpose spending in the 2026-27 biennium, a decrease of 1.5 percent from an estimated \$351 million in collections in 2024-25.

Non-Tax Revenue

In addition to the \$155.42 billion in tax revenue estimated for the 2026-27 biennium, the state's GR-R funds are expected to receive \$21.01 billion in non-tax revenue, a 12.6 percent decrease from the \$24.03 billion in non-tax revenue collected in 2024-25.

The major non-tax revenue sources, accounting for 94 percent of collections in the 2026-27 biennium, are licenses, fees, fines and penalties; state lottery proceeds; interest and investment income, particularly distributions from the Permanent School Fund (PSF) to the Available School Fund (ASF) for public education spending; the Medicaid vendor drug program; unclaimed property and escheated estates; and tobacco settlement claims payments. This revenue category also includes the sales of goods and services, land income and a wide variety of other sources.

Interest and Investment Income

This revenue category includes interest earnings on state deposits, investment income and income distributions from the PSF to the ASF. GR-R interest and investment income in the 2026-27 biennium is expected to total \$6.28 billion, 16.5 percent less than the \$7.52 billion collected in 2024-25.

The biggest contributor to this category for the 2026-27 biennium is PSF income, which traditionally produces most of the investment income accruing to GR-R funds. The distributions from the PSF to the ASF during the 2026-27 biennium result from decisions by the State Board of Education and the School Land Board, which have formed the Texas PSF Corporation. Combined distributions from both boards are expected to send \$2.16 billion to the ASF in fiscal 2025 and \$2.41 billion in each year of the 2026-27 biennium, representing a considerable biennial increase of \$501 million or 11.6 percent from 2024-25. The estimates of the distributions from the PSF to the ASF are based on the Texas PSF Corporation's projections as of Nov. 22, 2024.

Elevated Treasury Pool rates and large cash balances in the State Treasury in the 2024-25 biennium contributed to the notable growth of the interest and investment income category. The interest income on balances rose by 100.3 percent from \$1.61 billion in the 2022-23 biennium to \$3.22 billion in the 2024-25 biennium. The interest income on balances in the 2026-27 biennium is expected to decrease by a total \$1.72 billion, or 53.5 percent, from 2024-25 to \$1.5 billion, which would also be below the 2022-23 biennium level.

Licenses, Fees, Fines and Penalties

Texas collects revenue from charges levied on a wide variety of business and personal activities. Examples include transportation (vehicle registrations and inspections and drivers licenses); business regulation (professional licenses); natural resources (environmental per-

mits); parks and wildlife (parks fees and fishing/hunting licenses); education (university tuition); and court charges. GR-R collections in the 2026-27 biennium are expected to reach \$3.34 billion, 1.1 percent more than the \$3.31 billion collected in 2024-25.

Lottery Proceeds

Since 1992, the Texas Lottery Commission has administered a lottery to raise revenue benefiting public schools and other causes, especially those related to veterans. Through the years, its portfolio of games has expanded considerably and includes multistate draw games such as Powerball and Mega Millions.

Gross sales for all Texas lottery games declined from an all-time high of \$8.73 billion in fiscal 2023 to \$8.39 billion in fiscal 2024, a reduction of 3.8 percent. This reduction was largely driven by a decrease in draw game sales, which declined by 12.6 percent to \$1.75 billion. Of the gross ticket sales amount, 68.4 percent was returned to players as prizes, while the lottery's administrative costs, which are legally capped at 7 percent of gross sales, totaled approximately \$250 million, or 3 percent of sales. Retailers receive a 5 percent sales commission as well as a bonus for tickets they sell that are redeemed for large jackpots and other incentive payments if certain sales targets are met.

After prizes, administrative costs, retailer commissions and other costs are paid, the remaining money is transferred to the Foundation School Fund (FSF) to support public schools throughout the state. In fiscal 2024, this transfer totaled \$1.89 billion. Beginning in fiscal 2009, the Legislature also approved a scratch-ticket game to generate revenue specifically for the benefit of Texas veterans. In fiscal 2024, this resulted in a \$23 million transfer to the Texas Veterans Commission (TVC).

The transfer of lottery revenue to the FSF (excluding unclaimed prize amounts) is projected to decline by 2.8 percent during the 2026-27 biennium, to \$3.68 billion. This forecast assumes in the next biennium a continued

slight decline in scratch-ticket sales and a continued regression of draw game sales from the peak records for both types in fiscal 2023. Revenue transferred to the TVC is expected to total \$51 million in the 2026-27 biennium, 4.4 percent less than in the preceding biennium.

Unclaimed lottery game prizes reached nearly \$89 million in fiscal 2024. The majority of unclaimed prize money is deposited to the Foundation School Program (FSP). For the 2026-27 biennium, transfers of unclaimed prizes to the FSP are projected to decline by 5.4 percent, to \$151 million. Transfers of unclaimed prizes to TVC are expected to total \$7 million during the 2026-27 biennium.

State Health Service Fees and Rebates

Revenue from the federally mandated and state-supplemental Medicaid vendor drug programs consists of rebates the state collects from drug manufacturers for drugs covered by state Medicaid programs. State and non-state hospitals that provide health care services to indigent patients receive adjustments through the Medicaid Uncompensated Care and Disproportionate Share Hospital programs; net revenue after hospitals receive these payments is considered general revenue. Together with premium credits from the Medicaid program, these funds and rebates comprise state revenue to this category. Based on revenue estimates from the Texas Health and Human Services Commission (HHSC), the GR portion of these funds and rebates is expected to total \$2.55 billion in the 2026-27 biennium, a decrease of 34.8 percent from the \$3.92 billion expected in 2024-25. This decrease is mainly due to a significant reduction in Medicaid premium credit revenues, which were significantly higher in the 2024-25 biennium because of higher experience rebate recovery rates and collections due to increased caseloads and changes in service usage, as well as a delay in receiving collections. The 2026-27 estimate is based on HHSC's

assumptions for future Federal Medical Assistance Percentages as of October 2024 and on the agency's June 2024 Medicaid forecast.

Tobacco Settlement Claim Payments

In fiscal 1999, Texas began receiving regularly scheduled court settlement payments from tobacco product manufacturers. Beginning in the 2000-01 biennium, these payments were adjusted for changes in the national consumer price index, the settling tobacco companies' U.S. cigarette sales and their domestic operating profits. In the 2024-25 biennium, Texas tobacco settlement receipts are expected to total \$919 million, a 13.1 percent decline from the \$1.06 billion collected in 2022-23. For 2026-27, these receipts are expected to reach \$830 million, 9.7 percent less than in 2024-25. Tobacco settlement payments have been affected negatively by cigarette tax increases imposed by federal, state and local governments. The resulting higher consumer prices have accelerated the decline in cigarette consumption, reducing the sales volume of the settling cigarette manufacturers and thereby lowering settlement payments.

Unclaimed Property and Escheated Estates

The category's revenues represent proceeds from abandoned personal property such as checking accounts, savings accounts, certificates of deposit, safe deposit boxes, stocks, bonds, mutual funds, mineral proceeds and other types of property. For this revenue category, which includes unclaimed property submitted to the state, GR-R collections for 2024-25 are expected to be \$2.52 billion, 20 percent higher than 2022-23 receipts. In most recent years, the increase in this revenue was driven by the increased awareness of Comptroller unclaimed property programs, as well as by inflation that caused the increase of the value of unclaimed property yet to be liquidated. The continued increased unclaimed property holder outreach efforts by the

Comptroller's Unclaimed Property Division will support the steady growth in the upcoming biennium, and collections for 2026-27 are expected to increase by 2.9 percent to \$2.6 billion.

Revenue to All Funds

Revenue to all funds will total \$362.15 billion in the 2026-27 biennium, an increase of 0.6 percent from the \$360.06 billion expected in the 2024-25 biennium. In 2026-27, GR-R receipts will total \$176.43 billion, 5.4 percent above the \$167.38 billion in corresponding collections in 2024-25.

Dedicated federal income in 2026-27 will account for \$115.02 billion, 2.3 percent less than the \$117.7 billion expected in 2024-25. These estimates assume an increase in Medicaid, Temporary Assistance for Needy Families and other health program revenues due to higher caseload projections, as well as an increase in other areas such as nursing facility rate increases, new benefits for certain children, the 12 months continuous eligibility for children under 19 and extended Medicaid coverage for pregnant women. A reduction in

federal dollars to the Coronavirus Relief Fund (CRF) is expected as the additional funding provided to states to address the costs of COVID-19 comes to an end.

In 2026-27, CRF is expected to receive \$2.37 billion in revenue compared to \$11.02 billion that is expected in 2024-25. Federal revenue under CRF provides financial assistance through existing federal programs administered by state agencies, as well as new federal funding streams. Most of the federal programs address disaster assistance, unemployment assistance, health and human services programs, nutrition assistance and housing programs.

Another large source of all-funds revenue is the SHF's share of motor fuels tax revenue. This fund is constitutionally dedicated to activities associated with the state highway system.

Total estimated revenues include certain funds that are deposited in the State Treasury but not appropriated, such as royalties deposited to the PSF. Excluded are local funds that are appropriated but not deposited into the State Treasury and deposits by certain semi-independent agencies.

Biennial

REVENUE ESTIMATE

2026-2027 BIENNIUM

Summary Tables

TABLE A-1

Estimated General Revenue-Related Balances, Revenue, Disbursements, and Appropriation Authority

	Thousands of Dollars		
	2025	2026	2027
REVENUE AND BEGINNING FUND BALANCES			
General Revenue-Related Adjusted Fund Balance*	\$ 31,789,692	\$ 23,763,934	\$ 108,078,806
General Revenue-Related Revenue**	83,598,873	86,959,426	89,470,094
Adjustment to Dedicated Account Balances	(1,142,754)	0	0
Total Revenue and Beginning Fund Balances	\$ 114,245,811	\$ 110,723,360	\$ 197,548,900
PROBABLE DISBURSEMENTS AND OTHER ADJUSTMENTS			
Disbursements for Foundation School Programs	\$ 16,084,199	\$ 0	\$ 0
State Technology and Instructional Materials Disbursements	475,306	0	0
Other Probable Disbursements	69,323,920	0	0
Reserve for Transfer of Severance Taxes to the State Highway Fund	2,452,504	2,644,554	2,952,685
Reserve for Transfer of Severance Taxes to the Economic Stabilization Fund	2,145,948	0	0
Total Probable Disbursements and Other Adjustments	\$ 90,481,876	\$ 2,644,554	\$ 2,952,685
ESTIMATED ENDING CERTIFICATION BALANCE, AUGUST 31	\$ 23,763,934	\$ 108,078,806	\$ 194,596,215
APPROPRIATION AUTHORITY			
Prior-Year Authority		\$ 5,816,555	
Current-Year Authority		85,883,424	
TOTAL APPROPRIATION AUTHORITY		\$ 91,699,979	

* Excludes constitutionally restricted accounts, dedicated lottery proceeds, oil overcharge and other general revenue-dedicated account balances that are not available for certification.

** Excludes constitutionally restricted motor fuel, sales and motor vehicle sales taxes transfers to the State Highway Fund.

Note: The amount reserved for transfer of severance taxes to the ESF is reduced by \$307 million in fiscal 2025, by \$2.64 billion in fiscal 2026 and by another \$2.95 billion in fiscal 2027 because the ESF will have reached its constitutional cap.

Note: Totals may not sum because of rounding.

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

TABLE A-2

Estimated General Revenue-Related Revenue and Balances Available for Certification

	Thousands of Dollars	
	2024-25	2026-27
BEGINNING FUND BALANCES		
Consolidated General Revenue Fund Adjusted Balance	\$ 38,911,855	\$ 23,359,893
Available School Fund Balance	56,358	5,822
State Technology and Instructional Materials Fund Balance	377,289	398,219
Total Beginning Fund Balances	\$ 39,345,502	\$ 23,763,934
REVENUE		
General Revenue Fund	\$ 159,059,059	\$ 167,733,410
Available School Fund	4,338,546	4,831,697
State Technology and Instructional Materials Fund	37,491	30,177
Foundation School Account	3,948,064	3,834,236
Total Revenue	\$ 167,383,160	\$ 176,429,520
OTHER ADJUSTMENTS		
Change in General Revenue-Dedicated Account Balances	\$ 81,408	\$ 0
Reserve for Transfer of Severance Taxes to the State Highway Fund	(5,192,308)	(5,597,239)
Reserve for Transfer of Severance Taxes to the Economic Stabilization Fund	(4,885,753)	0
Total Other Adjustments	\$ (9,996,654)	\$ (5,597,239)
TOTAL GENERAL REVENUE-RELATED REVENUE AND BALANCES	\$ 196,732,008	\$ 194,596,215

Note: The amount reserved for transfer of severance taxes to the ESF is reduced by \$307 million in fiscal 2025 and by another \$5.6 billion in fiscal 2026-27 because the ESF will have reached its constitutional cap.

Note: Totals may not sum because of rounding.

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

TABLE A-3

Estimated General Revenue-Related Funds Revenue

Object Code	Description	Thousands of Dollars		
		2025	2026	2027
GENERAL REVENUE FUND				
3004	Motor Vehicle Sales and Use Tax	\$ 6,050,291	\$ 6,141,045	\$ 6,263,866
3005	Motor Vehicle Rental Tax	456,519	473,934	491,688
3007	Gasoline Tax	2,891,026	2,918,539	2,946,155
3008	Diesel Fuel Tax	997,740	1,020,055	1,042,483
3016	Motor Vehicle Sales and Use Tax—Seller Financed Motor Vehicles	172,574	175,163	177,790
3027	Driver Record Information Fees	6,941	7,426	7,946
3102	Limited Sales and Use Tax	46,653,106	48,893,510	50,714,352
3111	Boat and Boat Motor Sales and Use Tax	86,000	88,000	90,000
3114	Escheated Estates	1,241,606	1,278,854	1,317,219
3130	Franchise/Business Margins Tax	5,377,816	5,596,404	5,866,028
3139	Hotel Occupancy Tax	791,709	834,061	886,618
3175	Professional Fees	71,267	72,160	71,987
3186	Securities Fees	165,000	165,000	165,000
3201	Insurance Premium Taxes	4,020,933	4,348,372	4,504,013
3219	Insurance Maintenance Tax—Workers' Compensation Division and OIEC	59,676	60,263	60,530
3230	Public Utility Gross Receipts Assessment	89,471	96,481	107,869
3233	Gas, Electric and Water Utility Tax	591,037	669,328	751,405
3250	Mixed Beverage Gross Receipts Tax	714,100	758,200	800,900
3251	Mixed Beverage Sales Tax	875,000	929,100	981,400
3253	Liquor Tax	122,400	123,900	125,400
3258	Malt Beverage Tax	122,300	122,300	122,300
3275	Cigarette Tax	267,500	225,300	236,100
3278	Cigar and Tobacco Products Tax	228,294	230,529	232,729
3290	Oil Production Tax	5,539,776	5,708,128	6,127,103
3291	Natural Gas Production Tax	2,131,882	2,475,665	2,878,371
3849	Tobacco Suit Settlement Receipts	449,900	428,200	401,700
3851	Interest on State Deposits/Investments—General, Non-Program	1,358,208	944,793	508,223
3952	Allocation of Uncompensated Care and Disproportionate Share Revenues	214,900	214,900	214,900
	Other General Revenue Fund Revenue	3,907,767	3,891,899	3,426,384
3901	Less: Motor Fuel Taxes Allocation to State Highway Fund	(2,846,376)	(2,882,944)	(2,919,723)
3924	Less: Sporting Goods Sales Tax Allocation to TPWD and THC	(262,023)	(270,140)	(277,783)
3925	Less: Sales Taxes Allocation to State Highway Fund	(2,500,000)	(2,500,000)	(2,500,000)
3928	Less: Motor Vehicle Sales Taxes Allocation to State Highway Fund	(599,855)	(638,801)	(689,167)
	Subtotal, General Revenue Fund	<u>\$ 79,446,485</u>	<u>\$ 82,599,624</u>	<u>\$ 85,133,786</u>
SCHOOL FUNDS*				
3851	Interest on State Deposits/Investments—General, Non-Program	\$ 26,750	\$ 24,582	\$ 23,088
3910	Allocation from Permanent School Fund to Available School Fund	2,156,354	2,407,100	2,407,100
3922	State Gain from Lottery Proceeds	1,893,970	1,852,573	1,830,506
	Other School Funds Revenue	75,314	75,547	75,614
	Subtotal, School Funds	<u>\$ 4,152,388</u>	<u>\$ 4,359,802</u>	<u>\$ 4,336,308</u>
TOTAL ESTIMATED NET GENERAL REVENUE-RELATED FUNDS		<u>\$ 83,598,873</u>	<u>\$ 86,959,426</u>	<u>\$ 89,470,094</u>

* Includes net revenue for the Available School Fund, the State Technology and Instructional Materials Fund, and the Foundation School Account.

Note: Totals may not sum because of rounding.

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

TABLE A-4

Estimated General Revenue-Dedicated Accounts Revenue

Account Number		Thousands of Dollars		
		2025	2026	2027
9	Game, Fish, and Water Safety	\$ 154,636	\$ 153,574	\$ 152,579
27	Coastal Protection	21,642	9,363	12,411
64	State Parks	229,161	312,416	320,396
151	Clean Air	74,478	75,112	75,757
153	Water Resource Management	95,730	98,024	101,090
225	University of Houston Current	84,351	83,442	82,604
238	University of Texas at Dallas Current	65,747	72,112	73,380
242	Texas A&M University Current	124,087	124,733	125,412
244	University of Texas at Arlington Current	74,034	73,391	72,757
248	University of Texas at Austin Current	148,444	147,713	147,038
249	University of Texas at San Antonio Current	49,256	49,216	49,163
250	University of Texas at El Paso Current	27,600	28,040	28,498
255	Texas Tech University Current	65,432	65,194	64,975
258	University of North Texas Current	100,102	98,247	97,512
259	Sam Houston State University Current	28,623	28,846	29,079
421	Criminal Justice Planning	14,733	14,733	14,733
469	Compensation to Victims of Crime	68,570	49,365	48,945
549	Waste Management	50,869	51,047	51,223
550	Hazardous and Solid Waste Remediation Fees	34,911	35,480	36,061
655	Petroleum Storage Tank Remediation	17,899	18,128	18,359
5007	Commission on State Emergency Communications	22,624	23,755	24,943
5025	Lottery*	644,634	631,229	624,082
5050	9-1-1 Service Fees	27,549	29,002	29,531
5064	Volunteer Fire Department Assistance	23,231	23,225	23,221
5073	Fair Defense	35,402	35,402	35,402
5080	Quality Assurance	14,952	14,952	14,952
5094	Operating Permit Fees	48,659	49,486	50,330
5111	Designated Trauma Facility and EMS	112,961	93,883	94,701
5155	Oil and Gas Regulation and Cleanup	84,589	84,600	84,801
	Other Accounts	1,183,209	1,107,166	1,109,930
TOTAL ESTIMATED GENERAL REVENUE-DEDICATED ACCOUNTS		<u>\$ 3,728,115</u>	<u>\$ 3,680,876</u>	<u>\$ 3,693,865</u>

* Net of proceeds to the Foundation School Account and other dedicated accounts.

Note: Totals may not sum because of rounding.

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

TABLE A-5

Estimated Federal Income, by Fund or Account

Fund/ Account Number	Fund or Account	Thousands of Dollars		
		2025	2026	2027
1	General Revenue Fund	\$ 38,452,362	\$ 38,306,280	\$ 38,764,514
6	State Highway Fund	5,480,843	5,503,139	5,519,267
9	Game, Fish, and Water Safety Account	60,006	60,006	60,006
37	Federal Child Welfare Service Account	479,808	433,335	431,674
92	Federal Disaster Account	1,062,300	691,500	534,200
127	Community Affairs Federal Account	371,900	379,400	326,600
148	Federal Health, Education and Welfare Account	4,016,910	4,016,910	4,016,910
171	Federal School Lunch Account	2,785,524	2,785,524	2,785,524
222	Department of Public Safety Federal Account	2,400	2,400	2,400
224	Governor's Office Federal Projects Account	132,000	135,000	135,000
273	Federal Health and Health Lab Funding Excess Revenue Account	315,300	315,300	315,300
325	Coronavirus Relief Fund	2,832,089	1,990,674	380,622
421	Criminal Justice Planning Account	202,000	212,500	228,000
449	Texas Military Federal Account	71,156	71,156	71,156
469	Compensation to Victims of Crime Account	38,006	42,020	43,225
549	Waste Management Account	6,707	6,707	6,707
5026	Workforce Commission Federal Account	2,051,500	2,119,000	2,177,100
5091	Office of Rural Community Affairs Federal Account	69,704	69,690	69,690
	Other Funds and Accounts	401,865	1,007,616	1,008,534
TOTAL ESTIMATED FEDERAL INCOME		\$ 58,832,380	\$ 58,148,157	\$ 56,876,429

Note: Totals may not sum because of rounding.

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

TABLE A-6

Estimated Other Funds Revenue, by Fund or Account

Fund/ Account Number	Fund or Account	Thousands of Dollars		
		2025	2026	2027
6	State Highway Fund	\$ 8,427,090	\$ 8,484,989	\$ 8,448,613
11	Available University Fund	1,678,955	1,759,384	1,851,699
193	Foundation School Account/Local Recapture–Attendance Credits	3,136,144	3,145,967	3,476,186
304	Property Tax Relief Fund	2,539,002	2,519,041	2,817,321
365	Texas Mobility Fund	406,238	408,774	329,979
573	Judicial Fund	111,920	111,859	111,800
	Disproportionate Share Revenue/State & Local Hospitals	8,061,712	7,755,853	7,786,989
	Appropriated Receipts	997,639	770,446	772,005
	Other Funds	<u>7,424,278</u>	<u>6,559,929</u>	<u>6,213,386</u>
TOTAL ESTIMATED OTHER FUNDS REVENUE		<u>\$ 32,782,978</u>	<u>\$ 31,516,242</u>	<u>\$ 31,807,978</u>

Note: Excludes certain local funds that are appropriated but not deposited in the State Treasury, and deposits by semi-independent agencies.

Includes certain state revenue deposited in the State Treasury but not appropriated. Excludes federal income.

Note: Totals may not sum because of rounding.

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

TABLE A-7

Estimated All Funds Revenue, Excluding Trust Funds

Source	Thousands of Dollars		
	2025	2026	2027
General Revenue-Related	\$ 83,598,873	\$ 86,959,426	\$ 89,470,094
General Revenue-Dedicated	3,728,115	3,680,876	3,693,865
Federal Income	58,832,380	58,148,157	56,876,429
Other Funds	32,782,978	31,516,242	31,807,978
TOTAL ESTIMATED ALL FUNDS REVENUE	\$ 178,942,346	\$ 180,304,701	\$ 181,848,366

Note: Excludes local funds and deposits by semi-independent agencies. Includes certain state revenue deposited in the State Treasury but not appropriated.

Note: Totals may not sum because of rounding.

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

TABLE A-8

Estimated Allocations and Transfers from the General Revenue Fund

	Thousands of Dollars		
	2025	2026	2027
ALLOCATIONS AND TRANSFERS TO OTHER FUNDS			
Available School Fund–Motor Fuel Taxes	\$ 955,614	\$ 967,902	\$ 980,260
State Highway Fund–Motor Fuel Taxes	2,846,376	2,882,944	2,919,723
State Highway Fund–Severance Taxes	2,739,805	2,452,504	2,644,554
State Highway Fund–Sales Taxes	2,500,000	2,500,000	2,500,000
State Highway Fund–Motor Vehicle Sales Taxes	599,855	638,801	689,167
County and Road District Highway Fund–Motor Fuel Taxes	7,300	7,300	7,300
Economic Stabilization Fund–Severance Taxes	2,739,805	2,452,504	2,644,554
Economic Stabilization Fund–Reduction of Severance Taxes	0	(306,555)	(2,644,554)
Teacher Retirement System Trust Fund (excl. health insurance)	3,007,211	3,158,505	3,283,842
Total Allocations and Transfers to Other Funds	\$ 15,395,965	\$ 14,753,904	\$ 13,024,846
ALLOCATIONS AND TRANSFERS TO GENERAL REVENUE-DEDICATED ACCOUNTS			
Motor Fuel Allocation to Parks and Wildlife	\$ 20,582	\$ 20,778	\$ 20,975
Motor Fuel Enforcement Allocation	35,109	35,579	36,052
State Parks Account–Sporting Goods Sales Tax (SGST)	168,756	251,230	258,338
Texas Recreation and Parks Account–SGST	12,106	0	0
Parks and Wildlife Conservation Capital Account–SGST	54,351	0	0
Large County and Municipal Recreation and Parks Account–SGST	8,468	0	0
Historic Sites Account–SGST	18,342	18,910	19,445
Foundation School Account–Occupation Taxes	3,113,300	3,343,312	3,608,394
Hotel Occupancy Tax–Economic Development	65,975	69,505	73,885
Hotel Occupancy Tax–Coastal Erosion Response	22,980	23,459	23,947
Alcoholic Beverage Taxes–Sexual Assault Program	15,891	16,873	17,823
Alcoholic Beverage Taxes–Specialty Court	15,891	16,873	17,823
Alcoholic Beverage and Sales Taxes–Texas Music Incubator	10,100	10,100	10,100
Texas Department of Insurance Operating Account–Insurance Maintenance Taxes and Fees	163,134	179,714	180,642
Rural Volunteer Fire Department Insurance Account–Sales Taxes	2,800	2,973	3,141
Total Allocations and Transfers to General Revenue-Dedicated Accounts	\$ 3,727,786	\$ 3,989,305	\$ 4,270,565
TOTAL ALLOCATIONS AND TRANSFERS FROM GENERAL REVENUE	\$ 19,123,751	\$ 18,743,209	\$ 17,295,411
DETAILS OF THE ECONOMIC STABILIZATION FUND – CASH BASIS REPORTING			
TOTAL BEGINNING BALANCE*	\$ 21,016,126	\$ 24,282,311	\$ 27,434,905
TRANSFERS, INTEREST AND INVESTMENT INCOME			
Oil Production Tax Transfer	2,164,606	1,877,964	1,941,096
Natural Gas Production Tax Transfer	575,199	574,540	703,458
Reduction of Severance Taxes Transfer	0	(306,555)	(2,644,554)
Interest on State Deposits/Investments–General, Non-Program	114,519	0	0
Investment Income**	827,702	1,110,685	1,172,773
Total Transfers and Interest Income	\$ 3,682,025	\$ 3,256,633	\$ 1,172,773
APPROPRIATIONS	415,840	104,040	106,121
TOTAL ENDING BALANCE OF ESF	\$ 24,282,311	\$ 27,434,905	\$ 28,501,557

* The total beginning balance includes the cash balance in the State Treasury and the invested balance with the Texas Treasury Safekeeping Trust Company.

Invested balance and gain on those investments are based on the projected earnings as of Dec. 5, 2024.

** Investment income represents the change in fair value of invested assets due to market interest rates increase. It does not represent realized losses in the portfolio.

Note: The amount of severance taxes projected to be transferred to the ESF is reduced by \$307 million in fiscal 2026 and by \$2.64 billion in fiscal 2027 because the ESF will have reached its constitutional cap.

Note: Totals may not sum because of rounding.

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

TABLE A-9

Available School Fund and State Technology and Instructional Materials Fund Estimated Balances, Revenues and Expenditures

	Thousands of Dollars		
	2025	2026	2027
BEGINNING CASH BALANCES			
Available School Fund	\$ 19,475	\$ 5,822	\$ 18,476
State Technology and Instructional Materials Fund	858,012	398,219	153,960
Total Beginning Cash Balances	\$ 877,487	\$ 404,041	\$ 172,436
ESTIMATED REVENUE			
<i>Available School Fund</i>			
Total Return Allocation from Permanent School Fund	\$ 2,156,354	\$ 2,407,100	\$ 2,407,100
Interest on State Deposits/Investments—General, Non-Program	11,519	9,623	7,874
Motor Fuel Taxes Allocation from General Revenue Fund	955,614	967,902	980,260
Total Estimated Available School Fund Revenue	\$ 3,123,487	\$ 3,384,625	\$ 3,395,234
<i>State Technology and Instructional Materials Fund</i>			
Interest on State Deposits/Investments—General, Non-Program	\$ 15,231	\$ 14,959	\$ 15,214
Other Revenue	2	2	2
Total Estimated State Technology and Instructional Materials Fund Revenue	\$ 15,233	\$ 14,961	\$ 15,216
TOTAL ESTIMATED REVENUE AND BEGINNING CASH BALANCES	\$ 4,016,207	\$ 3,803,627	\$ 3,582,886
ESTIMATED EXPENDITURES			
State Technology and Instructional Materials*	\$ 10,000	\$ 1,032,680	\$ 10,000
Administration—State Technology and Instructional Materials Fund	3,720	2,480	2,480
State Technology and Instructional Materials Fund for TEC §§ 48.307 and 48.308	465,306	254,900	266,970
Per Capita Apportionment			
5,007,479 (prior year ADA) @ \$626	3,133,140		
5,024,697 (prior year ADA) @ \$466		2,341,131	
5,009,287 (prior year ADA) @ \$659			3,303,436
Total Estimated Expenditures	\$ 3,612,166	\$ 3,631,191	\$ 3,582,886
ENDING CASH BALANCE	\$ 404,041	\$ 172,436	\$ 0

* Represents only state revenue.

Note: Totals may not sum because of rounding.

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

TABLE A-10

Sources of Property Tax Relief Fund Revenue

		Thousands of Dollars		
		2025	2026	2027
BEGINNING CASH BALANCE		\$ 0	\$ 0	\$ 2,519,041
REVENUE				
3004	Motor Vehicle Sales and Use Tax	34,487	35,004	35,704
3130	Franchise/Business Margins Tax	1,889,503	1,966,304	2,240,137
3275	Cigarette Tax	578,600	487,300	510,800
3278	Cigar and Tobacco Products Tax	25,206	26,173	27,068
3851	Interest on State Deposits/Investments—General, Non-Program	11,206	4,260	3,612
Total Revenue		<u>\$ 2,539,002</u>	<u>\$ 2,519,041</u>	<u>\$ 2,817,321</u>
NET TRANSFERS		<u>\$ 6,147,400</u>	<u>\$ 0</u>	<u>\$ 0</u>
APPROPRIATIONS		<u>\$ 8,686,402</u>	<u>\$ 0</u>	<u>\$ 0</u>
ENDING CASH BALANCE		<u>\$ 0</u>	<u>\$ 2,519,041</u>	<u>\$ 5,336,362</u>

Note: Totals may not sum because of rounding.

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

TABLE A-11

Sources of State Highway Fund Revenue

Object Code	Description	Thousands of Dollars		
		2025	2026	2027
STATE REVENUE				
3010	Motor Fuel Lubricants Sales Tax	\$ 39,500	\$ 40,000	\$ 40,500
3014	Motor Vehicle Registration Fees	1,690,157	1,707,059	1,724,130
3018	Special Vehicle Permits Fees	123,923	126,278	128,677
3752	Sale of Publications/Advertising	4,362	4,406	4,450
3767	Supplies/Equipment/Services–Federal/Other	3,692	3,729	3,766
3851	Interest on State Deposits/Investments–General, Non-Program	333,624	278,724	228,047
3901	Motor Fuel Taxes Allocation	2,846,376	2,882,944	2,919,723
3925	Sales Taxes Allocation	2,500,000	2,500,000	2,500,000
3928	Motor Vehicle Sales Taxes Allocation	599,855	638,801	689,167
3969	Severance Taxes Allocation	2,739,805	2,452,504	2,644,554
	Other Revenue	285,601	303,048	210,153
	Total State Revenue	\$ 11,166,895	\$ 10,937,493	\$ 11,093,167
FEDERAL INCOME				
3001	Federal Receipts Matched–Transportation Programs*	\$ 5,480,843	\$ 5,503,139	\$ 5,519,267
	Total Federal Income	\$ 5,480,843	\$ 5,503,139	\$ 5,519,267
TOTAL STATE HIGHWAY FUND REVENUE		\$ 16,647,738	\$ 16,440,632	\$ 16,612,434

* The estimate for Federal Income is based on the Texas Department of Transportation's October cash forecast.

Note: Totals may not sum because of rounding.

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

TABLE A-12

State Revenue, by Source and Fiscal Year

General Revenue-Related

	Thousands of Dollars			
	2024 Actual	2025 Estimated	2026 Estimated	2027 Estimated
TAX COLLECTIONS				
Sales Taxes	\$ 42,483,069	\$ 43,977,083	\$ 46,211,370	\$ 48,026,569
Motor Vehicle Sales and Rental Taxes	6,171,319	6,118,145	6,189,957	6,282,793
Motor Fuel Taxes	1,033,999	1,049,213	1,062,671	1,076,140
Franchise Tax	4,802,904	5,377,816	5,596,404	5,866,028
Oil Production Tax	6,304,154	5,539,776	5,708,128	6,127,103
Insurance Taxes	4,156,413	4,184,487	4,528,500	4,685,066
Cigarette and Tobacco Taxes	485,656	495,794	455,829	468,829
Natural Gas Production Tax	2,133,640	2,131,882	2,475,665	2,878,371
Alcoholic Beverages Taxes	1,773,178	1,851,900	1,951,600	2,048,100
Hotel Occupancy Tax	755,807	791,709	834,061	886,618
Utility Taxes	664,578	723,527	810,714	906,112
Other Taxes	180,490	170,133	172,300	173,208
Total Tax Collections	\$ 70,945,207	\$ 72,411,465	\$ 75,997,199	\$ 79,424,937
REVENUE BY SOURCE				
Tax Collections	\$ 70,945,207	\$ 72,411,465	\$ 75,997,199	\$ 79,424,937
Licenses, Fees, Fines, and Penalties	1,699,084	1,607,919	1,671,099	1,671,570
State Health Service Fees and Rebates	2,330,845	1,590,410	1,505,746	1,049,416
Net Lottery Proceeds	1,894,323	1,893,970	1,852,573	1,830,506
Land Income	12,134	8,223	7,828	8,059
Interest and Investment Income	3,997,775	3,519,575	3,357,811	2,918,347
Settlements of Claims	775,751	688,689	666,989	640,489
Escheated Estates	1,280,677	1,241,606	1,278,854	1,317,219
Sales of Goods and Services	132,542	131,905	131,929	131,958
Other Revenue	715,950	505,111	489,398	477,593
Total Net Revenue	\$ 83,784,287	\$ 83,598,873	\$ 86,959,426	\$ 89,470,094

Note: Totals may not sum because of rounding.

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

TABLE A-13

Percent Change in State Revenue, by Source and Fiscal Year General Revenue-Related

	2024 Actual	2025 Estimated	2026 Estimated	2027 Estimated
TAX COLLECTIONS				
Sales Taxes	0.7 %	3.5 %	5.1 %	3.9 %
Motor Vehicle Sales and Rental Taxes	0.1	(0.9)	1.2	1.5
Motor Fuel Taxes	2.2	1.5	1.3	1.3
Franchise Tax	0.6	12.0	4.1	4.8
Oil Production Tax	6.3	(12.1)	3.0	7.3
Insurance Taxes	2.3	0.7	8.2	3.5
Cigarette and Tobacco Taxes	(7.9)	2.1	(8.1)	2.9
Natural Gas Production Tax	(36.3)	(0.1)	16.1	16.3
Alcoholic Beverages Taxes	0.1	4.4	5.4	4.9
Hotel Occupancy Tax	(2.8)	4.8	5.3	6.3
Utility Taxes	6.3	8.9	12.1	11.8
Other Taxes	(16.5)	(5.7)	1.3	0.5
Total Tax Collections	<u>(0.6) %</u>	<u>2.1 %</u>	<u>5.0 %</u>	<u>4.5 %</u>
REVENUE BY SOURCE				
Tax Collections	(0.6) %	2.1 %	5.0 %	4.5 %
Licenses, Fees, Fines, and Penalties	9.4	(5.4)	3.9	0.0
State Health Service Fees and Rebates	35.1	(31.8)	(5.3)	(30.3)
Net Lottery Proceeds	(8.9)	(0.0)	(2.2)	(1.2)
Land Income	78.8	(32.2)	(4.8)	3.0
Interest and Investment Income	8.2	(12.0)	(4.6)	(13.1)
Settlements of Claims	33.2	(11.2)	(3.2)	(4.0)
Escheated Estates	17.4	(3.1)	3.0	3.0
Sales of Goods and Services	(4.6)	(0.5)	0.0	0.0
Other Revenue	23.9	(29.4)	(3.1)	(2.4)
Total Net Revenue	<u>1.1 %</u>	<u>(0.2) %</u>	<u>4.0 %</u>	<u>2.9 %</u>

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

TABLE A-14

State Revenue, by Source and Biennium

General Revenue-Related

	Thousands of Dollars		
	2022-23 Actual	2024-25 Estimated	2026-27 Estimated
TAX COLLECTIONS			
Sales Taxes	\$ 81,005,875	\$ 86,460,152	\$ 94,237,939
Motor Vehicle Sales and Rental Taxes	12,089,300	12,289,464	12,472,750
Motor Fuel Taxes	2,003,235	2,083,212	2,138,811
Franchise Tax	8,745,182	10,180,720	11,462,432
Oil Production Tax	12,292,730	11,843,930	11,835,231
Insurance Taxes	7,184,388	8,340,900	9,213,566
Cigarette and Tobacco Taxes	1,058,534	981,450	924,658
Natural Gas Production Tax	7,820,318	4,265,522	5,354,036
Alcoholic Beverages Taxes	3,415,607	3,625,078	3,999,700
Hotel Occupancy Tax	1,477,791	1,547,516	1,720,679
Utility Taxes	1,181,858	1,388,105	1,716,826
Other Taxes	351,631	350,623	345,508
Total Tax Collections	\$ 138,626,448	\$ 143,356,672	\$ 155,422,136
REVENUE BY SOURCE			
Tax Collections	\$ 138,626,448	\$ 143,356,672	\$ 155,422,136
Licenses, Fees, Fines, and Penalties	3,092,386	3,307,003	3,342,669
State Health Service Fees and Rebates	2,985,395	3,921,255	2,555,162
Net Lottery Proceeds	3,986,096	3,788,293	3,683,079
Land Income	14,733	20,357	15,887
Interest and Investment Income	5,952,396	7,517,350	6,276,158
Settlements of Claims	1,148,256	1,464,440	1,307,478
Escheated Estates	2,102,676	2,522,283	2,596,073
Sales of Goods and Services	290,442	264,447	263,887
Other Revenue	1,112,514	1,221,061	966,991
Total Net Revenue	\$ 159,311,344	\$ 167,383,160	\$ 176,429,520

Note: Totals may not sum because of rounding.

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

TABLE A-15

Percent Change in State Revenue, by Source and Biennium General Revenue-Related

	2022-23 Actual	2024-25 Estimated	2026-27 Estimated
TAX COLLECTIONS			
Sales Taxes	28.5 %	6.7 %	9.0 %
Motor Vehicle Sales and Rental Taxes	18.3	1.7	1.5
Motor Fuel Taxes	3.9	4.0	2.7
Franchise Tax	40.5	16.4	12.6
Oil Production Tax	84.1	(3.7)	(0.1)
Insurance Taxes	32.1	16.1	10.5
Cigarette and Tobacco Taxes	(6.9)	(7.3)	(5.8)
Natural Gas Production Tax	213.6	(45.5)	25.5
Alcoholic Beverages Taxes	43.3	6.1	10.3
Hotel Occupancy Tax	54.2	4.7	11.2
Utility Taxes	16.2	17.5	23.7
Other Taxes	52.3	(0.3)	(1.5)
Total Tax Collections	36.2 %	3.4 %	8.4 %
REVENUE BY SOURCE			
Tax Collections	36.2 %	3.4 %	8.4 %
Licenses, Fees, Fines, and Penalties	9.0	6.9	1.1
State Health Service Fees and Rebates	64.7	31.3	(34.8)
Net Lottery Proceeds	12.6	(5.0)	(2.8)
Land Income	47.1	38.2	(22.0)
Interest and Investment Income	73.3	26.3	(16.5)
Settlements of Claims	(12.2)	27.5	(10.7)
Escheated Estates	39.4	20.0	2.9
Sales of Goods and Services	9.3	(9.0)	(0.2)
Other Revenue	10.4	9.8	(20.8)
Total Net Revenue	35.6 %	5.1 %	5.4 %

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

TABLE A-16

State Revenue, by Source and Fiscal Year

All Funds, Excluding Trust Funds

	Thousands of Dollars			
	2024 Actual	2025 Estimated	2026 Estimated	2027 Estimated
TAX COLLECTIONS				
Sales Taxes	\$ 47,159,947	\$ 48,807,909	\$ 51,216,869	\$ 53,208,091
Motor Vehicle Sales and Rental Taxes	6,835,103	6,752,487	6,863,762	7,007,664
Motor Fuel Taxes	3,846,520	3,895,589	3,945,615	3,995,863
Franchise Tax	6,861,291	7,267,319	7,562,708	8,106,165
Oil Production Tax	6,304,154	5,539,776	5,708,128	6,127,103
Insurance Taxes	4,157,636	4,185,727	4,529,752	4,686,323
Cigarette and Tobacco Taxes	1,069,814	1,099,600	969,302	1,006,697
Natural Gas Production Tax	2,133,640	2,131,882	2,475,665	2,878,371
Alcoholic Beverages Taxes	1,773,178	1,851,900	1,951,600	2,048,100
Hotel Occupancy Tax	755,807	791,709	834,061	886,618
Utility Taxes	664,578	723,527	810,714	906,112
Other Taxes	312,561	312,027	318,320	323,692
Total Tax Collections	\$ 81,874,229	\$ 83,359,452	\$ 87,186,496	\$ 91,180,799
REVENUE BY SOURCE				
Tax Collections	\$ 81,874,229	\$ 83,359,452	\$ 87,186,496	\$ 91,180,799
Federal Income	58,866,331	58,832,380	58,148,157	56,876,429
Licenses, Fees, Fines, and Penalties	6,937,494	6,970,264	7,059,044	6,932,815
State Health Service Fees and Rebates	14,148,223	11,604,549	11,069,136	9,965,402
Net Lottery Proceeds	3,089,864	3,002,534	2,942,793	2,911,100
Land Income	3,539,735	3,655,696	3,258,704	3,550,439
Interest and Investment Income	5,755,097	4,489,569	3,830,617	3,294,888
Settlements of Claims	848,336	761,275	739,930	713,789
Escheated Estates	1,280,677	1,241,606	1,278,854	1,317,219
Sales of Goods and Services	259,086	257,721	256,892	256,683
Other Revenue	4,518,414	4,767,300	4,534,078	4,848,803
Total Net Revenue	\$ 181,117,486	\$ 178,942,346	\$ 180,304,701	\$ 181,848,366

Note: Excludes local funds and deposits by semi-independent agencies. Includes certain state revenues deposited in the State Treasury but not appropriated.

Note: Totals may not sum because of rounding.

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

TABLE A-17

Percent Change in State Revenue, by Source and Fiscal Year

All Funds, Excluding Trust Funds

	2024 Actual	2025 Estimated	2026 Estimated	2027 Estimated
TAX COLLECTIONS				
Sales Taxes	1.2 %	3.5 %	4.9 %	3.9 %
Motor Vehicle Sales and Rental Taxes	0.2	(1.2)	1.6	2.1
Motor Fuel Taxes	0.4	1.3	1.3	1.3
Franchise Tax	0.6	5.9	4.1	7.2
Oil Production Tax	6.3	(12.1)	3.0	7.3
Insurance Taxes	2.3	0.7	8.2	3.5
Cigarette and Tobacco Taxes	(12.2)	2.8	(11.8)	3.9
Natural Gas Production Tax	(36.3)	(0.1)	16.1	16.3
Alcoholic Beverages Taxes	0.1	4.4	5.4	4.9
Hotel Occupancy Tax	(2.8)	4.8	5.3	6.3
Utility Taxes	6.3	8.9	12.1	11.8
Other Taxes	(11.1)	(0.2)	2.0	1.7
Total Tax Collections	<u>(0.3) %</u>	<u>1.8 %</u>	<u>4.6 %</u>	<u>4.6 %</u>
REVENUE BY SOURCE				
Tax Collections	(0.3) %	1.8 %	4.6 %	4.6 %
Federal Income	(14.3)	(0.1)	(1.2)	(2.2)
Licenses, Fees, Fines, and Penalties	4.1	0.5	1.3	(1.8)
State Health Service Fees and Rebates	29.6	(18.0)	(4.6)	(10.0)
Net Lottery Proceeds	(7.8)	(2.8)	(2.0)	(1.1)
Land Income	(6.8)	3.3	(10.9)	9.0
Interest and Investment Income	37.0	(22.0)	(14.7)	(14.0)
Settlements of Claims	34.4	(10.3)	(2.8)	(3.5)
Escheated Estates	17.4	(3.1)	3.0	3.0
Sales of Goods and Services	(15.9)	(0.5)	(0.3)	(0.1)
Other Revenue	(24.4)	5.5	(4.9)	6.9
Total Net Revenue	<u>(3.6) %</u>	<u>(1.2) %</u>	<u>0.8 %</u>	<u>0.9 %</u>

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

TABLE A-18

State Revenue, by Source and Biennium

All Funds, Excluding Trust Funds

	Thousands of Dollars		
	2022-23 Actual	2024-25 Estimated	2026-27 Estimated
TAX COLLECTIONS			
Sales Taxes	\$ 89,552,975	\$ 95,967,856	\$ 104,424,960
Motor Vehicle Sales and Rental Taxes	13,270,835	13,587,590	13,871,426
Motor Fuel Taxes	7,615,985	7,742,109	7,941,478
Franchise Tax	12,493,092	14,128,610	15,668,873
Oil Production Tax	12,292,730	11,843,930	11,835,231
Insurance Taxes	7,186,551	8,343,363	9,216,075
Cigarette and Tobacco Taxes	2,429,053	2,169,414	1,975,999
Natural Gas Production Tax	7,820,318	4,265,522	5,354,036
Alcoholic Beverages Taxes	3,415,607	3,625,078	3,999,700
Hotel Occupancy Tax	1,477,791	1,547,516	1,720,679
Utility Taxes	1,181,858	1,388,105	1,716,826
Other Taxes	619,508	624,588	642,012
Total Tax Collections	\$ 159,356,302	\$ 165,233,681	\$ 178,367,295
REVENUE BY SOURCE			
Tax Collections	\$ 159,356,302	\$ 165,233,681	\$ 178,367,295
Federal Income	141,445,733	117,698,711	115,024,586
Licenses, Fees, Fines, and Penalties	13,195,086	13,907,758	13,991,859
State Health Service Fees and Rebates	21,204,357	25,752,772	21,034,538
Net Lottery Proceeds	6,407,974	6,092,398	5,853,893
Land Income	8,109,257	7,195,431	6,809,143
Interest and Investment Income	6,638,950	10,244,666	7,125,505
Settlements of Claims	1,293,369	1,609,611	1,453,719
Escheated Estates	2,102,676	2,522,283	2,596,073
Sales of Goods and Services	622,057	516,807	513,575
Other Revenue	10,758,049	9,285,714	9,382,881
Total Net Revenue	\$ 371,133,810	\$ 360,059,832	\$ 362,153,067

Note: Excludes local funds and deposits by semi-independent agencies. Includes certain state revenue deposited in the State Treasury but not appropriated.

Note: Totals may not sum because of rounding.

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

TABLE A-19

Percent Change in State Revenue, by Source and Biennium All Funds, Excluding Trust Funds

	2022-23 Actual	2024-25 Estimated	2026-27 Estimated
TAX COLLECTIONS			
Sales Taxes	27.7 %	7.2 %	8.8 %
Motor Vehicle Sales and Rental Taxes	25.8	2.4	2.1
Motor Fuel Taxes	6.9	1.7	2.6
Franchise Tax	39.6	13.1	10.9
Oil Production Tax	84.1	(3.7)	(0.1)
Insurance Taxes	32.1	16.1	10.5
Cigarette and Tobacco Taxes	(9.9)	(10.7)	(8.9)
Natural Gas Production Tax	213.6	(45.5)	25.5
Alcoholic Beverages Taxes	43.3	6.1	10.3
Hotel Occupancy Tax	54.2	4.7	11.2
Utility Taxes	16.2	17.5	23.7
Other Taxes	37.6	0.8	2.8
Total Tax Collections	34.1 %	3.7 %	7.9 %
REVENUE BY SOURCE			
Tax Collections	34.1 %	3.7 %	7.9 %
Federal Income	1.0	(16.8)	(2.3)
Licenses, Fees, Fines, and Penalties	4.8	5.4	0.6
State Health Service Fees and Rebates	48.4	21.5	(18.3)
Net Lottery Proceeds	19.9	(4.9)	(3.9)
Land Income	104.9	(11.3)	(5.4)
Interest and Investment Income	47.4	54.3	(30.4)
Settlements of Claims	(6.7)	24.5	(9.7)
Escheated Estates	39.4	20.0	2.9
Sales of Goods and Services	8.0	(16.9)	(0.6)
Other Revenue	19.5	(13.7)	1.0
Total Net Revenue	18.9 %	(3.0) %	0.6 %

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

Biennial

REVENUE ESTIMATE

2026-2027 BIENNium

Fund Detail

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: GENERAL REVENUE			
0001 General Revenue Fund			
Account: 0001 General Revenue Fund			
3004 Motor Vehicle Sales and Use Tax	\$ 6,050,291	\$ 6,141,045	\$ 6,263,866
3005 Motor Vehicle Rental Tax	456,519	473,934	491,688
3007 Gasoline Tax	2,891,026	2,918,539	2,946,155
3008 Diesel Fuel Tax	997,740	1,020,055	1,042,483
3011 Liquefied and Compressed Natural Gas Tax	6,823	7,021	7,225
3012 Motor Vehicle Certificates	35,736	36,093	36,454
3014 Motor Vehicle Registration Fees	30,763	31,071	31,382
3016 Motor Vehicle Sales and Use Tax – Seller Financed Motor Vehicles	172,574	175,163	177,790
3018 Special Vehicle Permits	49,536	50,279	51,033
3020 Motor Vehicle Inspection Replacement Fees	31,470	48,380	48,864
3026 Voluntary Driver License Contribution for Blindness, Screening and Treatment	490	490	490
3027 Driver Record Information Fees	6,941	7,426	7,946
3030 Commercial Driver Training Provider Fees	1,568	1,567	1,567
3031 Automobile Clubs Registration	63	63	63
3032 School Fund Benefit Fee on Diesel Fuel	139	142	145
3035 Commercial Transportation Fees	14,359	14,436	14,436
3038 Motor Carrier – Proof of Insurance Filing Fee	817	817	817
3045 Railroad Commission Service Fees	1	1	1
3055 Excess Fines from Speeding Violations	280	280	280
3056 Motor Vehicle Safety Responsibility Violations	6,598	6,598	6,598
3057 Motor Carrier Act Penalties	1,554	1,570	1,586
3080 Petroleum Product Delivery Fees	365	370	375
3102 Limited Sales and Use Tax	46,653,106	48,893,510	50,714,352
3104 Manufactured Housing Sales and Use Tax	38,616	38,616	38,616
3106 City Sales Tax Service Fees	190,672	199,828	207,270
3107 Local MTA Sales Tax Service Fees	63,197	66,232	68,698
3108 County Sales Tax Service Fees	18,397	19,281	19,999
3109 Local SPD Sales Tax Service Fees	28,605	29,979	31,095
3111 Boat and Boat Motor Sales and Use Tax	86,000	88,000	90,000
3114 Escheated Estates	1,241,606	1,278,854	1,317,219
3120 Property Rights Claims	1	1	1
3123 Volatile Chemical Sales Permit	840	840	840
3126 License to Carry a Handgun Fees	6,479	6,479	6,479
3130 Franchise/Business Margins Tax	5,377,816	5,596,404	5,866,028
3133 General Business Filing Fees	163,000	163,000	163,000
3134 Private Sector Prison Industries Oversight Receipts	300	300	300
3136 Cement Tax	12,227	12,533	12,846
3137 Racing Association ATM Receipts	104	99	93
3139 Hotel Occupancy Tax	791,709	834,061	886,618
3142 Food Service Worker Training	52	52	52
3146 Combative Sports Admissions Tax	942	942	942
3147 Combative Sports Licenses	122	122	122
3150 Coin-Operated Amusement Machine Tax	9,740	9,740	9,740
3151 Coin-Operated Machine Business License Fee	796	796	796
3152 Bingo Operators/Lessors	559	559	559
3153 Bingo Equipment	66	66	66
3157 Loan Administration Fees	2	1	1
3160 Manufactured and Industrialized Housing Registration License Fees	1,525	1,544	1,544
3161 Manufactured and Industrialized Housing Inspection Fees	2,176	2,202	2,202
3163 Administrative Penalties for Manufactured Housing Violations	5	5	5
3164 Boiler Inspection Fees	3,300	3,300	3,300
3170 Bingo Prize Fees	15,811	15,811	15,811
3171 Professional Fees, H.B. 11 and H.B. 3442, General Revenue Increase	82	79	77

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: GENERAL REVENUE (continued)			
0001 General Revenue Fund (continued)			
Account: 0001 General Revenue Fund (continued)			
3173 Credit Service and Charitable Organizations Registration	\$ 24	\$ 24	\$ 24
3175 Professional Fees	71,267	72,160	71,987
3186 Securities Fees	165,000	165,000	165,000
3201 Insurance Premium Taxes	4,020,933	4,348,372	4,504,013
3203 Insurance Maintenance Taxes	103,215	119,206	119,864
3205 Office of Public Insurance Counsel (OPIC) Assessment	3,600	3,654	3,709
3206 Insurance Company Fees	54,466	75,243	76,143
3210 Insurance Agents Licenses	1,114	1,114	1,114
3215 Insurance Department Fees – Miscellaneous	243	245	248
3219 Insurance Maintenance Tax – Workers’ Compensation Division and Office of Injured Employee Counsel	59,676	60,263	60,530
3220 Insurance Maintenance Tax – Workers’ Compensation Research and Oversight Division	663	659	659
3221 Insurance Penalties	72,370	73,506	73,506
3222 Insurance Administrative Penalties and Fines in Lieu of Suspension or Cancellation	6,195	6,195	6,195
3230 Public Utility Gross Receipts Assessment	89,471	96,481	107,869
3233 Gas, Electric and Water Utility Tax	591,037	669,328	751,405
3234 Gas Utility Pipeline Tax	43,019	44,905	46,838
3236 Automatic Dial Announcing Devices	5	5	5
3245 Compressed Natural Gas Training and Examinations	75	75	75
3246 Compressed Natural Gas Licenses	55	55	55
3247 Motor Fuel Metering and Electric Vehicle Supply Equipment Registration	8,750	8,500	8,750
3250 Mixed Beverage Gross Receipts Tax	714,100	758,200	800,900
3251 Mixed Beverage Sales Tax	875,000	929,100	981,400
3253 Liquor Tax	122,400	123,900	125,400
3256 Liquor Permit Fees	55,800	52,400	55,800
3257 License/Permit Fees/Surcharges	744	759	774
3258 Malt Beverage Tax	122,300	122,300	122,300
3259 Wine Tax	18,100	18,100	18,100
3261 Wine and Malt Beverage Permit Fees	37,023	45,824	37,023
3263 Brew Pub Licenses	166	170	173
3268 Alcoholic Beverage Code Money Penalty in Lieu of Cancellation or Suspension	1,656	1,689	1,723
3271 Alcoholic Beverage Import Fee	4,120	4,040	3,960
3272 Alcoholic Beverage Seller Training Programs	1,067	1,088	1,110
3273 Alcoholic Beverage Samples and Labels Certificate of Approval	598	598	598
3274 Alcoholic Beverage Commission Administrative Fees	32	32	33
3275 Cigarette Tax	267,500	225,300	236,100
3276 Cigarette Fee	26,100	24,400	23,000
3278 Cigar and Tobacco Products Tax	228,294	230,529	232,729
3280 Tobacco Product Related Fines	471	471	471
3281 Tobacco Product Advertising Fees	212	212	212
3282 Cigarette, E-Cigarette, Cigar and Tobacco Combination Permits	1,320	9,950	1,320
3290 Oil Production Tax	5,539,776	5,708,128	6,127,103
3291 Natural Gas Production Tax	2,131,882	2,475,665	2,878,371
3296 Oil Well Service Tax	147,605	149,483	150,094
3301 Land Office Fees	1,051	1,077	1,104
3314 Oil and Gas Violations	1,500	1,500	1,500
3321 Oil Royalties from Other State Lands for State Departments, Boards, Agencies	1,141	1,052	1,017
3326 Gas Royalties from Other State Lands for State Departments, Boards, Agencies	328	343	344
3327 Outer Continental Shelf Settlement Monies	748	427	692
3329 Surface Mining Permits	2,350	2,350	2,350

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: GENERAL REVENUE (continued)			
0001 General Revenue Fund (continued)			
Account: 0001 General Revenue Fund (continued)			
3340 Land Easements	\$ 2,826	\$ 2,826	\$ 2,826
3342 Land Lease	123	123	123
3366 Business Fees – Natural Resources	761	771	771
3372 Quarry Pit Safety Fees	6	6	6
3396 Deepwater Horizon Incident, Economic Damages	6,667	6,667	6,667
3400 Business Fees – Agriculture	6,539	6,539	6,539
3402 Weighing and Measuring Device Service Licenses	46	46	46
3404 Citrus Budwood and Grove Certification Fees	13	13	13
3410 Agriculture Registration Fees	5,021	6,521	5,021
3414 Agriculture Inspection Fees	12,960	12,960	12,960
3420 Livestock Export/Import Processing Fees	846	843	843
3422 Agricultural Administrative Penalties	308	308	308
3436 Oyster Fees	2	2	2
3449 Game and Fish, Water Safety, and Parks Violations	3	3	3
3464 Floating Cabin Permit, Application, Renewal and Transfer	1	1	1
3510 High School Equivalency Certificate	857	874	891
3511 Teacher Certification Fees	20,220	19,425	18,599
3530 School Bond Guarantee Fees	444	446	448
3554 Food and Drug Fees	5,283	5,329	5,375
3555 Hazardous Substance Manufacture	190	190	190
3557 Health Care Facilities Fees	7,397	7,397	7,397
3560 Medical Examination and Registration	52,101	53,105	54,164
3562 Health Related Professional Fees	39,551	40,422	40,952
3565 Vendor Drug Rebates, Medicaid Program – Supplemental	64,904	66,585	67,686
3570 Peer Assistance Program Fees	1,813	1,836	1,843
3573 Health Licenses for Camps	227	232	232
3579 Vital Statistics Certification and Service Fees	1,978	2,005	2,022
3582 Controlled Substances Act Forfeited Property Sales	4	4	4
3583 Controlled Substances Act Forfeited Money	3,488	3,488	3,488
3589 Radioactive Materials and Devices for Equipment Regulation	12,233	12,233	12,233
3590 Low-Level Radioactive Waste Disposal Fees	2,500	2,500	2,500
3592 Waste Disposal Facilities, Generators, Transporters	12	12	12
3594 Waste Disposal Violations	1,216	1,216	1,216
3595 Medical Assistance Cost Recovery	98,160	98,160	98,160
3596 Automotive Oil Sales Fee	78	80	81
3598 Battery Sales Fee	1,183	1,207	1,232
3602 Earned Federal Funds, SNAP Recoupment	11,861	11,861	6,480
3611 Private Institutions License Fees	1,881	1,881	1,881
3616 Social Worker Regulation	2,221	2,332	2,448
3618 Welfare/Mental Health Service Fees	21,625	21,625	21,625
3622 Child Support Collections – State, Title IV-D	110,221	100,425	100,425
3625 Court Costs Awarded Parent/Child Cases	134	134	134
3628 Dormitory, Cafeteria and Merchandise Sales	123,427	123,423	123,423
3632 Elderly Housing Set-Aside	1,066	1,066	1,066
3634 Medicare Reimbursements	31,740	31,740	31,740
3636 Inmate Fee for Health Care	1,164	1,164	1,164
3638 Vendor Drug Rebates, Medicaid Program – Mandated	703,979	722,091	734,111
3639 Premium Credits, Medicaid Program	593,852	487,944	18,077
3640 Vendor Drug Rebates – Non-Medicaid Programs	6,039	6,039	6,039
3642 Residential Aftercare Participant Fees	8	8	8
3643 Premium Co-payments	3,089	3,089	3,089
3649 Vendor Drug and HMO Experience Rebates, CHIP Program	6,736	8,187	8,603
3694 Educator Preparation Program Accreditation Fee	1,371	1,302	1,237

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: GENERAL REVENUE (continued)			
0001 General Revenue Fund (continued)			
Account: 0001 General Revenue Fund (continued)			
3702 Federal Receipts – Earned Credits	\$ 57,729	\$ 53,105	\$ 57,997
3704 Court Costs	600	400	200
3705 State Parking Violations	56	56	56
3706 Arrest Fees	687	687	687
3707 Marriage License Fees	1,836	1,836	1,836
3708 Judge's Retirement Contributions	11	10	9
3710 Court Fines	60,000	60,000	60,000
3711 Judicial Fees	2,000	2,500	3,000
3714 Judgments and Settlements	228,634	228,634	228,634
3716 Lien Fees	559	559	559
3717 Civil Penalties	13,722	13,722	13,722
3720 Expedited Handling Charges, Secretary of State	393	393	393
3723 Fees for Examinations and Audits	12,689	12,565	13,231
3726 Federal Receipts – Indirect Cost Recoveries	36,400	36,400	36,400
3727 Fees for Administrative Services	88,799	81,104	81,917
3731 Controlled Substance Reimbursement of Related Costs	2,078	2,078	2,078
3733 Workers' Compensation Administrative Penalties	2,195	2,217	2,239
3735 Recovery of Parole Costs	5,783	5,783	5,783
3746 Rental of Lands/Miscellaneous Land Income	3,057	3,057	3,057
3748 Royalties	221	221	221
3749 Use of Great Seal of Texas – Licenses	2	2	2
3753 Sale of Surplus Property Fee	1,489	1,490	1,492
3755 Commemorative Sales/Gift Shop and Museum Revenues	6	6	6
3756 Prison Industries Sales	3,754	3,754	3,754
3770 Administrative Penalties	17,738	17,996	18,004
3771 Tax Refunds to Employers of TANF Recipients	(381)	(398)	(414)
3775 Returned Check Fees	727	757	788
3776 Fingerprint Record Fees	1	1	1
3777 Warrants Voided by Statute of Limitation – Default Fund	25,165	25,920	15,000
3782 Repayments from Political Subdivisions/Other of Loans/Advances	8,264	6,979	6,979
3783 Insurance Recovery Within Year of Loss	40	40	40
3785 Interest on Oil Overcharge Loans	(273)	0	0
3793 Political Subdivision Administrative Fees, Failure to Appear	1,970	1,478	1,108
3795 Other Miscellaneous Governmental Revenue	9,022	9,370	8,620
3796 Interest Received/Paid to Federal Government	(25,800)	(23,000)	(24,400)
3799 Local Account Balances Brought into Treasury	1,310	2,800	1,500
3801 Time Payment Plan for Court Costs/Fees	750	500	250
3839 Sale of Vehicles, Boats and Aircraft	4,724	4,752	4,781
3848 Public/Private Revenue Sharing – State Receipts (State Electronic Internet Portal)	18,732	15,904	17,498
3849 Tobacco Suit Settlement Receipts	449,900	428,200	401,700
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1,358,208	944,793	508,223
3852 Interest on Local Deposits – State Agencies	1	1	1
3854 Interest Other – General, Non-Program	3,680	3,680	3,680
3875 Interest Income, Other Operating Revenue – Operating Grants and Contributions	655	655	655
3901 Allocations to GR 0001 (Unappropriated, Undyed Diesel), Fund 0002, Fund 0006 and Fund 0057 from Fund 0001 (Motor Fuels Tax)	(2,846,376)	(2,882,944)	(2,919,723)
3924 Allocations to GR Account 0064 (Parks and Wildlife) from Fund 0001 (Sporting Goods Sales Tax)	(168,756)	(251,230)	(258,338)
3924 Allocations to GR Account 0467 (Parks and Wildlife) from Fund 0001 (Sporting Goods Sales Tax)	(12,106)	0	0
3924 Allocations to GR Account 5004 (Parks and Wildlife) from Fund 0001 (Sporting Goods Sales Tax)	(54,351)	0	0

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: GENERAL REVENUE (concluded)			
0001 General Revenue Fund (concluded)			
Account: 0001 General Revenue Fund (concluded)			
3924 Allocations to GR Account 5139 (Historic Site) from Fund 0001 (Sporting Goods Sales Tax)	\$ (18,342)	\$ (18,910)	\$ (19,445)
3924 Allocations to GR Account 5150 (Parks and Wildlife) from Fund 0001 (Sporting Goods Sales Tax)	(8,468)	0	0
3925 Allocations to Fund 0006 from Fund 0001 (Sales and Use Tax)	(2,500,000)	(2,500,000)	(2,500,000)
3928 Allocations to Fund 0006 (State Highway) from Fund 0001 (Motor Vehicle Tax)	(599,855)	(638,801)	(689,167)
3952 Transfer to Unappropriated GR 0001 from Disproportionate Share Funds	214,900	214,900	214,900
3953 Unappropriated GR 0001 Reimbursement for Statewide Cost Allocation Plan (SWCAP)	14,263	14,263	14,263
Total Estimated Account 0001 Receipts	<u>79,446,485</u>	<u>82,599,624</u>	<u>85,133,786</u>
Account: 0193 GR Account – Foundation School			
3922 Transfers to GR Account – Foundation School 0193 from GR Account – Lottery 5025 (Education)	1,893,970	1,852,573	1,830,506
3963 Transfer to GR Account – State Owned Multicategorical Teaching Hospital 5049 and Unappropriated GR 0001 from GR Account – Lottery 5025 (Other)	75,312	75,545	75,612
Total Estimated Account 0193 Receipts	<u>1,969,282</u>	<u>1,928,118</u>	<u>1,906,118</u>
Total Estimated Fund 0001 Receipts	<u>81,415,767</u>	<u>84,527,742</u>	<u>87,039,904</u>
0002 Available School Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	11,519	9,623	7,874
3910 Transfers to Available Education Funds from Permanent Education Funds	2,156,354	2,407,100	2,407,100
Total Estimated Fund 0002 Receipts	<u>2,167,873</u>	<u>2,416,723</u>	<u>2,414,974</u>
0003 State Technology and Instructional Materials Fund			
3777 Warrants Voided by Statute of Limitation – Default Fund	2	2	2
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	15,231	14,959	15,214
Total Estimated Fund 0003 Receipts	<u>15,233</u>	<u>14,961</u>	<u>15,216</u>
Total Estimated General Revenue	\$ 83,598,873	\$ 86,959,426	\$ 89,470,094
SOURCE: GENERAL REVENUE DEDICATED			
0001 General Revenue Fund			
Account: 0009 GR Account – Game, Fish, and Water Safety			
3111 Boat and Boat Motor Sales and Use Tax	4,526	4,632	4,737
3319 Oil Royalties from Parks and Wildlife Lands	113	113	113
3324 Gas Royalties from Parks and Wildlife Lands	265	265	265
3340 Land Easements	1	1	1
3341 Grazing Lease Rental	175	175	175
3344 Sand, Shell, Gravel, Timber Sales	76	76	76
3433 Lake Texoma Fishing License Fees	277	277	277
3434 Game, Fish and Equipment Fees – Non-Commercial	102,962	102,962	102,962
3435 Game, Fish and Equipment Fees – Commercial	4,951	4,951	4,951
3436 Oyster Fees	71	96	96
3437 Public Hunting/Fishing/Other Participation Fees	2,709	2,709	2,709
3445 Oyster Bed Location Rental	56	56	56
3446 Wildlife Value Recovery	486	486	486
3447 Sale of Confiscated Pelts, Marine Life, Vessels, Contraband	1	1	1
3449 Game and Fish, Water Safety, and Parks Violations	1,613	1,613	1,613
3452 Wildlife Management Permits	5,030	5,030	5,030
3455 Vessel Registration Fees	14,216	14,216	14,216
3456 Vessel or Outboard Motor Title Certificate	4,215	4,215	4,215

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: GENERAL REVENUE DEDICATED (continued)			
0001 General Revenue Fund (continued)			
Account: 0009 GR Account – Game, Fish, and Water Safety (concluded)			
3462 Boater Education Exam Fees	\$ 387	\$ 391	\$ 391
3464 Floating Cabin Permit, Application, Renewal and Transfer	40	40	40
3468 Parks and Wildlife Publication Sales	657	660	660
3714 Judgments and Settlements	390	390	390
3727 Fees for Administrative Services	2,868	2,868	2,868
3755 Commemorative Sales/Gift Shop and Museum Revenues	122	122	122
3839 Sale of Vehicles, Boats and Aircraft	928	928	928
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	7,500	6,300	5,200
3852 Interest on Local Deposits – State Agencies	1	1	1
Total Estimated Account 0009 Receipts	154,636	153,574	152,579
Account: 0019 GR Account – Vital Statistics			
3579 Vital Statistics Certification and Service Fees	9,295	9,295	9,295
3624 Adoption Registry Fees	70	70	70
Total Estimated Account 0019 Receipts	9,365	9,365	9,365
Account: 0027 GR Account – Coastal Protection			
3378 Coastal Protection Fee	20,942	8,610	11,989
3379 Oil Spill Prevention and Response Act Violations	141	141	141
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	559	612	281
Total Estimated Account 0027 Receipts	21,642	9,363	12,411
Account: 0028 GR Account – Appraiser Registry			
3175 Professional Fees	923	757	875
Total Estimated Account 0028 Receipts	923	757	875
Account: 0036 GR Account – Texas Department of Insurance Operating			
3149 Amusement Ride Inspection	206	208	210
3175 Professional Fees	3,594	3,612	3,630
3206 Insurance Company Fees	277	279	281
3210 Insurance Agents Licenses	38,513	38,513	38,513
3212 Texas Workers' Compensation Self-Insurance Regulatory Fees	453	434	438
3215 Insurance Department Fees – Miscellaneous	436	440	445
3216 Insurance Department Examination and Audit Fees	5,368	5,422	5,476
3219 Insurance Maintenance Tax – Workers' Compensation Division and Office of Injured Employee Counsel	1,223	1,235	1,240
3220 Insurance Maintenance Tax – Workers' Compensation Research and Oversight Division	17	17	17
3727 Fees for Administrative Services	83	62	129
Total Estimated Account 0036 Receipts	50,170	50,222	50,379
Account: 0064 GR Account – State Parks			
3319 Oil Royalties from Parks and Wildlife Lands	301	301	301
3324 Gas Royalties from Parks and Wildlife Lands	356	433	505
3340 Land Easements	5	5	5
3341 Grazing Lease Rental	9	9	9
3344 Sand, Shell, Gravel, Timber Sales	70	70	70
3449 Game and Fish, Water Safety, and Parks Violations	69	69	69
3461 State Park Fees	58,900	59,600	60,400
3468 Parks and Wildlife Publication Sales	660	664	664
3883 Issuance of Parks and Wildlife Gift Cards	35	35	35
3924 Allocations to GR Account 0064 (Parks and Wildlife) from Fund 0001 Tax	168,756	251,230	258,338
Total Estimated Account 0064 Receipts	229,161	312,416	320,396

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: GENERAL REVENUE DEDICATED (continued)			
0001 General Revenue Fund (continued)			
Account: 0088 GR Account – Low-Level Radioactive Waste			
3589 Radioactive Materials and Devices for Equipment Regulation	\$ 400	\$ 400	\$ 400
3590 Low-Level Radioactive Waste Disposal Fees	275	275	275
Total Estimated Account 0088 Receipts	675	675	675
Account: 0116 GR Account – Texas Commission on Law Enforcement			
3704 Court Costs	5,878	5,878	5,878
Total Estimated Account 0116 Receipts	5,878	5,878	5,878
Account: 0127 GR Account – Community Affairs Federal			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1,950	1,700	1,300
Total Estimated Account 0127 Receipts	1,950	1,700	1,300
Account: 0129 GR Account – Hospital Licensing			
3557 Health Care Facilities Fees	1,658	1,658	1,758
Total Estimated Account 0129 Receipts	1,658	1,658	1,758
Account: 0151 GR Account – Clean Air			
3020 Motor Vehicle Inspection Replacement Fees	54,993	55,268	55,545
3375 Air Pollution Control Fees	19,485	19,844	20,212
Total Estimated Account 0151 Receipts	74,478	75,112	75,757
Account: 0153 GR Account – Water Resource Management			
3242 Water/Sewer Utility Service Regulatory Assessments/Penalties	15,779	16,568	17,397
3364 Water Use Permits	9,433	9,615	9,791
3366 Business Fees – Natural Resources	29,131	29,719	30,294
3370 Boat Sewage Disposal Device Certificate	5	22	5
3371 Waste Treatment Inspection Fee	38,086	38,804	40,307
3373 Injection Well Regulation	16	16	16
3592 Waste Disposal Facilities, Generators, Transporters	780	780	780
3596 Automotive Oil Sales Fee	2,500	2,500	2,500
Total Estimated Account 0153 Receipts	95,730	98,024	101,090
Account: 0158 GR Account – Watermaster Administration			
3364 Water Use Permits	2,619	2,750	2,750
Total Estimated Account 0158 Receipts	2,619	2,750	2,750
Account: 0165 GR Account – Unemployment Compensation Special Administration			
3716 Lien Fees	4	4	4
3732 Unemployment Compensation Penalties	22,441	21,768	21,115
3770 Administrative Penalties	140	140	140
Total Estimated Account 0165 Receipts	22,585	21,912	21,259
Account: 0221 GR Account – Federal Civil Defense and Disaster Relief			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	4	4	4
Total Estimated Account 0221 Receipts	4	4	4
Account: 0222 GR Account – Department of Public Safety Federal			
3839 Sale of Vehicles, Boats and Aircraft	10	10	10
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	235	201	185
Total Estimated Account 0222 Receipts	245	211	195

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: GENERAL REVENUE DEDICATED (continued)			
0001 General Revenue Fund (continued)			
Account: 0224 GR Account – Governor's Office Federal Projects			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	\$ 1,206	\$ 1,034	\$ 948
Total Estimated Account 0224 Receipts	1,206	1,034	948
Account: 0225 GR Account – University of Houston Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	78,830	78,830	78,830
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	5,521	4,612	3,774
Total Estimated Account 0225 Receipts	84,351	83,442	82,604
Account: 0227 GR Account – Angelo State University Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	11,331	11,338	11,351
3522 Higher Education, Sales/Services of Educational and Research Activities	150	150	150
3527 Administrative Fees – Higher Education	240	240	240
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	274	229	187
Total Estimated Account 0227 Receipts	11,995	11,957	11,928
Account: 0228 GR Account – University of Texas at Tyler Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	14,534	12,308	12,800
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	811	678	554
Total Estimated Account 0228 Receipts	15,345	12,986	13,354
Account: 0229 GR Account – University of Houston - Clear Lake Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	12,119	12,362	12,609
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	123	103	84
Total Estimated Account 0229 Receipts	12,242	12,465	12,693
Account: 0230 GR Account – Texas A&M University - Corpus Christi Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	17,002	17,173	17,344
3506 Higher Education, Laboratory Fees	37	37	38
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	314	263	215
Total Estimated Account 0230 Receipts	17,353	17,473	17,597
Account: 0231 GR Account – Texas A&M International University Current			
3503 Higher Education, Other Fees	164	165	166
3505 Higher Education, Tuition and Fees – Non-Pledged	11,447	11,676	11,909
3506 Higher Education, Laboratory Fees	175	177	179
3527 Administrative Fees – Higher Education	39	39	39
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	562	470	384
Total Estimated Account 0231 Receipts	12,387	12,527	12,677
Account: 0232 GR Account – Texas A&M University - Texarkana Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	2,154	2,261	2,374
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	148	124	101
Total Estimated Account 0232 Receipts	2,302	2,385	2,475
Account: 0233 GR Account – University of Houston - Victoria Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	4,394	4,394	4,394
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	107	89	73
Total Estimated Account 0233 Receipts	4,501	4,483	4,467
Account: 0236 GR Account – University of Texas System Cancer Center Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	638	653	670
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	98	82	67
Total Estimated Account 0236 Receipts	736	735	737

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: GENERAL REVENUE DEDICATED (continued)			
0001 General Revenue Fund (continued)			
Account: 0237 GR Account – Texas State Technical College System Current			
3688 Higher Education, Tuition and Fees – Pledged	\$ 8,459	\$ 9,305	\$ 10,236
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	190	159	130
Total Estimated Account 0237 Receipts	8,649	9,464	10,366
Account: 0238 GR Account – University of Texas at Dallas Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	64,020	70,669	72,199
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1,727	1,443	1,181
Total Estimated Account 0238 Receipts	65,747	72,112	73,380
Account: 0239 GR Account – Texas Tech University Health Sciences Center Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	15,080	15,080	15,080
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	644	538	440
Total Estimated Account 0239 Receipts	15,724	15,618	15,520
Account: 0242 GR Account – Texas A&M University Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	122,076	123,053	124,037
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	2,011	1,680	1,375
Total Estimated Account 0242 Receipts	124,087	124,733	125,412
Account: 0243 GR Account – Tarleton State University Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	18,280	18,828	19,205
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	435	363	297
Total Estimated Account 0243 Receipts	18,715	19,191	19,502
Account: 0244 GR Account – University of Texas at Arlington Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	73,288	72,768	72,247
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	746	623	510
Total Estimated Account 0244 Receipts	74,034	73,391	72,757
Account: 0245 GR Account – Prairie View A&M University Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	17,001	17,213	17,428
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1,120	936	766
Total Estimated Account 0245 Receipts	18,121	18,149	18,194
Account: 0246 GR Account – University of Texas Medical Branch at Galveston Current			
3503 Higher Education, Other Fees	476	490	505
3505 Higher Education, Tuition and Fees – Non-Pledged	13,740	14,152	14,576
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	125	104	85
Total Estimated Account 0246 Receipts	14,341	14,746	15,166
Account: 0247 GR Account – Texas Southern University Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	24,231	24,956	25,704
3506 Higher Education, Laboratory Fees	914	160	165
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	428	357	292
Total Estimated Account 0247 Receipts	25,573	25,473	26,161
Account: 0248 GR Account – University of Texas at Austin Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	144,000	144,000	144,000
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	4,444	3,713	3,038
Total Estimated Account 0248 Receipts	148,444	147,713	147,038

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: GENERAL REVENUE DEDICATED (continued)			
0001 General Revenue Fund (continued)			
Account: 0249 GR Account – University of Texas at San Antonio Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	\$ 47,311	\$ 47,591	\$ 47,833
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1,945	1,625	1,330
Total Estimated Account 0249 Receipts	49,256	49,216	49,163
Account: 0250 GR Account – University of Texas at El Paso Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	26,990	27,530	28,081
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	610	510	417
Total Estimated Account 0250 Receipts	27,600	28,040	28,498
Account: 0251 GR Account – University of Texas of the Permian Basin Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	6,052	6,113	6,174
3506 Higher Education, Laboratory Fees	40	40	41
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	69	58	47
Total Estimated Account 0251 Receipts	6,161	6,211	6,262
Account: 0252 GR Account – University of Texas Southwestern Medical Center Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	8,125	8,144	8,196
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1,116	932	763
Total Estimated Account 0252 Receipts	9,241	9,076	8,959
Account: 0253 GR Account – Texas Woman's University Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	24,509	24,019	23,539
3687 Tuition Set-Aside for Dental Hygiene Education Loan Repayments	29	29	30
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	487	407	333
Total Estimated Account 0253 Receipts	25,025	24,455	23,902
Account: 0254 GR Account – Texas A&M University - Kingsville Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	13,020	13,157	13,288
3506 Higher Education, Laboratory Fees	132	132	132
3527 Administrative Fees – Higher Education	181	180	180
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	246	205	168
Total Estimated Account 0254 Receipts	13,579	13,674	13,768
Account: 0255 GR Account – Texas Tech University Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	63,412	63,412	63,412
3527 Administrative Fees – Higher Education	575	575	575
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1,445	1,207	988
Total Estimated Account 0255 Receipts	65,432	65,194	64,975
Account: 0256 GR Account – Lamar University Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	20,000	20,000	20,000
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	735	614	502
Total Estimated Account 0256 Receipts	20,735	20,614	20,502
Account: 0257 GR Account – East Texas A&M University Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	13,912	14,052	14,192
3506 Higher Education, Laboratory Fees	86	86	86
3527 Administrative Fees – Higher Education	105	105	105
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	133	111	91
Total Estimated Account 0257 Receipts	14,236	14,354	14,474

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: GENERAL REVENUE DEDICATED (continued)			
0001 General Revenue Fund (continued)			
Account: 0258 GR Account – University of North Texas Current			
3503 Higher Education, Other Fees	\$ 149	\$ 149	\$ 150
3505 Higher Education, Tuition and Fees – Non-Pledged	98,693	97,037	96,485
3506 Higher Education, Laboratory Fees	50	50	50
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1,210	1,011	827
Total Estimated Account 0258 Receipts	100,102	98,247	97,512
Account: 0259 GR Account – Sam Houston State University Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	27,705	27,982	28,262
3507 Higher Education, Student Fees	590	590	593
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	328	274	224
Total Estimated Account 0259 Receipts	28,623	28,846	29,079
Account: 0260 GR Account – Texas State University Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	54,036	54,932	55,612
3506 Higher Education, Laboratory Fees	83	83	83
3522 Higher Education, Sales/Services of Educational and Research Activities	1,593	1,600	1,600
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1,195	999	817
3854 Interest Other – General, Non-Program	3	3	2
Total Estimated Account 0260 Receipts	56,910	57,617	58,114
Account: 0261 GR Account – Stephen F. Austin State University Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	13,251	13,516	13,787
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	150	125	102
Total Estimated Account 0261 Receipts	13,401	13,641	13,889
Account: 0262 GR Account – Sul Ross State University Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	4,177	2,384	2,503
3527 Administrative Fees – Higher Education	19	10	10
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	30	25	21
Total Estimated Account 0262 Receipts	4,226	2,419	2,534
Account: 0263 GR Account – West Texas A&M University Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	11,034	10,979	10,924
3527 Administrative Fees – Higher Education	24	24	24
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	56	47	38
Total Estimated Account 0263 Receipts	11,114	11,050	10,986
Account: 0264 GR Account – Midwestern State University Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	5,152	5,128	5,118
3506 Higher Education, Laboratory Fees	40	40	38
3687 Tuition Set-Aside for Dental Hygiene Education Loan Repayments	1	1	1
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	190	159	130
Total Estimated Account 0264 Receipts	5,383	5,328	5,287
Account: 0268 GR Account – University of Houston Downtown Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	17,827	18,148	18,420
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	81	68	55
Total Estimated Account 0268 Receipts	17,908	18,216	18,475

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: GENERAL REVENUE DEDICATED (continued)			
0001 General Revenue Fund (continued)			
Account: 0271 GR Account – University of Texas Health Science Center at Houston			
Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	\$ 24,478	\$ 24,551	\$ 24,515
3506 Higher Education, Laboratory Fees	150	150	150
3684 Dental School Set-Aside, Loan Repayments	45	45	46
3687 Tuition Set-Aside for Dental Hygiene Education Loan Repayments	2	2	2
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1,261	1,053	862
Total Estimated Account 0271 Receipts	25,936	25,801	25,575
Account: 0275 GR Account – Texas A&M University at Galveston Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	3,082	3,113	3,144
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	282	235	193
Total Estimated Account 0275 Receipts	3,364	3,348	3,337
Account: 0279 GR Account – University of Texas Health Science Center at San Antonio			
Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	15,160	14,015	14,179
3684 Dental School Set-Aside, Loan Repayments	49	49	49
3687 Tuition Set-Aside for Dental Hygiene Education Loan Repayments	1	1	1
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	79	66	54
Total Estimated Account 0279 Receipts	15,289	14,131	14,283
Account: 0280 GR Account – University of North Texas Health Science Center at Fort Worth Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	12,343	12,367	12,391
3506 Higher Education, Laboratory Fees	22	22	22
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	231	193	158
Total Estimated Account 0280 Receipts	12,596	12,582	12,571
Account: 0282 GR Account – University of Texas Health Center at Tyler Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	1,625	1,555	1,937
3506 Higher Education, Laboratory Fees	1	1	2
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	3	3	2
Total Estimated Account 0282 Receipts	1,629	1,559	1,941
Account: 0285 GR Account – Lamar State College Orange Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	1,466	1,539	1,616
3506 Higher Education, Laboratory Fees	15	15	16
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	210	175	143
Total Estimated Account 0285 Receipts	1,691	1,729	1,775
Account: 0286 GR Account – Lamar State College Port Arthur Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	1,630	1,662	1,696
3506 Higher Education, Laboratory Fees	23	24	24
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	236	197	161
Total Estimated Account 0286 Receipts	1,889	1,883	1,881
Account: 0287 GR Account – Lamar Institute of Technology Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	2,544	2,595	2,647
3506 Higher Education, Laboratory Fees	72	74	76
3687 Tuition Set-Aside for Dental Hygiene Education Loan Repayments	1	1	1
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	241	201	165
Total Estimated Account 0287 Receipts	2,858	2,871	2,889

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: GENERAL REVENUE DEDICATED (continued)			
0001 General Revenue Fund (continued)			
Account: 0289 GR Account – Texas A&M University System Health Science Center			
Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	\$ 23,236	\$ 23,928	\$ 24,640
3684 Dental School Set-Aside, Loan Repayments	42	42	42
3687 Tuition Set-Aside for Dental Hygiene Education Loan Repayments	2	2	2
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1,665	1,391	1,138
Total Estimated Account 0289 Receipts	24,945	25,363	25,822
Account: 0290 GR Account – Texas A&M University - San Antonio Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	6,347	6,347	6,505
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	406	339	278
Total Estimated Account 0290 Receipts	6,753	6,686	6,783
Account: 0291 GR Account – Texas A&M University - Central Texas Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	2,821	2,918	3,006
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	45	37	31
Total Estimated Account 0291 Receipts	2,866	2,955	3,037
Account: 0292 GR Account – University of North Texas - Dallas Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	7,231	7,328	7,496
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	187	156	128
Total Estimated Account 0292 Receipts	7,418	7,484	7,624
Account: 0293 GR Account – University of Texas - Rio Grande Valley Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	41,158	41,570	41,985
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1,052	879	719
Total Estimated Account 0293 Receipts	42,210	42,449	42,704
Account: 0294 GR Account – Texas Tech University Health Sciences Center El Paso			
Current			
3505 Higher Education, Tuition and Fees – Non-Pledged	5,553	5,940	6,068
3684 Dental School Set-Aside, Loan Repayments	23	25	25
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	238	199	163
Total Estimated Account 0294 Receipts	5,814	6,164	6,256
Account: 0341 GR Account – Food and Drug Retail Fees			
3554 Food and Drug Fees	3,359	3,359	3,359
Total Estimated Account 0341 Receipts	3,359	3,359	3,359
Account: 0412 GR Account – Midwestern State University Special Mineral			
3320 Oil Royalties from Lands Owned by Educational Institutions	8	8	8
Total Estimated Account 0412 Receipts	8	8	8
Account: 0421 GR Account – Criminal Justice Planning			
3704 Court Costs	14,733	14,733	14,733
Total Estimated Account 0421 Receipts	14,733	14,733	14,733
Account: 0449 GR Account – Texas Military Federal			
3795 Other Miscellaneous Governmental Revenue	250	250	250
Total Estimated Account 0449 Receipts	250	250	250
Account: 0450 GR Account – Coastal Public Lands Management Fee			
3302 Land Office Administrative Fees	350	350	350
Total Estimated Account 0450 Receipts	350	350	350

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: GENERAL REVENUE DEDICATED (continued)			
0001 General Revenue Fund (continued)			
Account: 0467 GR Account – Texas Recreation and Parks			
3924 Allocations to GR Account 0467 (Parks and Wildlife) from Fund 0001	\$ 12,106	\$ 0	\$ 0
Total Estimated Account 0467 Receipts	12,106	0	0
Account: 0468 GR Account – TCEQ Occupational Licensing			
3175 Professional Fees	495	498	500
3366 Business Fees – Natural Resources	1,275	1,300	1,271
3386 Engineer Registration Program Fees	11	17	21
3562 Health Related Professional Fees	115	140	151
Total Estimated Account 0468 Receipts	1,896	1,955	1,943
Account: 0469 GR Account – Compensation to Victims of Crime			
3704 Court Costs	42,130	42,130	42,130
3727 Fees for Administrative Services	22,789	4,039	4,039
3734 Recoveries from Crime Victim Restitution	728	728	728
3777 Warrants Voided by Statute of Limitation – Default Fund	152	152	152
3801 Time Payment Plan for Court Costs/Fees	4	4	4
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	2,767	2,312	1,892
Total Estimated Account 0469 Receipts	68,570	49,365	48,945
Account: 0492 GR Account – Business Enterprise Program			
3628 Dormitory, Cafeteria and Merchandise Sales	525	525	525
Total Estimated Account 0492 Receipts	525	525	525
Account: 0494 GR Account – Compensation to Victims of Crime Auxiliary			
3736 Unclaimed Compensation to Crime Victims	1,343	1,343	1,343
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	284	237	194
Total Estimated Account 0494 Receipts	1,627	1,580	1,537
Account: 0501 GR Account – Motorcycle Education			
3025 Driver's License Fees	1,468	1,468	1,468
Total Estimated Account 0501 Receipts	1,468	1,468	1,468
Account: 0506 GR Account – Non-Game and Endangered Species Conservation			
3435 Game, Fish and Equipment Fees – Commercial	30	30	30
3452 Wildlife Management Permits	10	10	10
3469 Parks and Wildlife Publication Royalties and Commissions	1	1	1
Total Estimated Account 0506 Receipts	41	41	41
Account: 0512 GR Account – Bureau of Emergency Management			
3557 Health Care Facilities Fees	169	169	169
3560 Medical Examination and Registration	3,305	3,305	3,305
Total Estimated Account 0512 Receipts	3,474	3,474	3,474
Account: 0524 GR Account – Public Health Services Fee			
3595 Medical Assistance Cost Recovery	29,555	31,960	35,324
3727 Fees for Administrative Services	90	90	90
Total Estimated Account 0524 Receipts	29,645	32,050	35,414
Account: 0540 GR Account – Judicial and Court Personal Training Fund			
3704 Court Costs	5,674	5,674	5,674
3711 Judicial Fees	7,422	7,422	7,422
Total Estimated Account 0540 Receipts	13,096	13,096	13,096

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: GENERAL REVENUE DEDICATED (continued)			
0001 General Revenue Fund (continued)			
Account: 0543 GR Account – Texas Capital Trust			
3321 Oil Royalties from Other State Lands for State Departments, Boards, Agencies	\$ 1,326	\$ 818	\$ 530
3326 Gas Royalties from Other State Lands for State Departments, Boards, Agencies	413	372	322
3340 Land Easements	19	19	19
3349 Land Sales	168	168	168
3746 Rental of Lands/Miscellaneous Land Income	100	100	100
Total Estimated Account 0543 Receipts	2,026	1,477	1,139
Account: 0544 GR Account – Lifetime License Endowment			
3434 Game, Fish and Equipment Fees – Non-Commercial	1,589	1,589	1,589
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1,340	1,120	920
Total Estimated Account 0544 Receipts	2,929	2,709	2,509
Account: 0549 GR Account – Waste Management			
3374 Underground and Above Ground Storage Tank Fees	4	4	4
3571 Hazardous Waste Clean Up Application Fees	1,000	1,000	1,000
3585 Toxic Chemical Release Form Reporting Fees	140	140	140
3589 Radioactive Materials and Devices for Equipment Regulation	1,182	1,182	1,182
3592 Waste Disposal Facilities, Generators, Transporters	48,523	48,701	48,877
3727 Fees for Administrative Services	20	20	20
Total Estimated Account 0549 Receipts	50,869	51,047	51,223
Account: 0550 GR Account – Hazardous and Solid Waste Remediation Fees			
3571 Hazardous Waste Clean Up Application Fees	45	45	45
3592 Waste Disposal Facilities, Generators, Transporters	6,400	6,400	6,400
3598 Battery Sales Fee	28,466	29,035	29,616
Total Estimated Account 0550 Receipts	34,911	35,480	36,061
Account: 0570 GR Account – Federal Surplus Property Service Charge			
3753 Sale of Surplus Property Fee	1,837	1,837	1,837
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	370	309	253
Total Estimated Account 0570 Receipts	2,207	2,146	2,090
Account: 0581 GR Account – Bill Blackwood Law Enforcement Management Institute			
3704 Court Costs	2,517	2,517	2,517
Total Estimated Account 0581 Receipts	2,517	2,517	2,517
Account: 0597 GR Account – Texas Racing Commission			
3188 Race Track Licenses – Horse	854	854	854
3189 Racing and Wagering Licenses	563	563	563
3190 Race Track Licenses – Greyhound	313	313	313
3196 Racing Pool – State Share – Greyhound, Simulcast Pari-Mutuel	291	266	244
3200 Racing Pool – State Share – Horse, Simulcast Pari-Mutuel	1,801	1,762	1,724
Total Estimated Account 0597 Receipts	3,822	3,758	3,698
Account: 0655 GR Account – Petroleum Storage Tank Remediation			
3080 Petroleum Product Delivery Fees	17,899	18,128	18,359
Total Estimated Account 0655 Receipts	17,899	18,128	18,359
Account: 0664 GR Account – Texas Preservation Trust			
3855 Interest on Investments, Obligations and Securities – General, Non-Program	330	330	330
Total Estimated Account 0664 Receipts	330	330	330

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: GENERAL REVENUE DEDICATED (continued)			
0001 General Revenue Fund (continued)			
Account: 0679 GR Account – Artificial Reef			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	\$ 640	\$ 530	\$ 430
Total Estimated Account 0679 Receipts	640	530	430
Account: 5004 GR Account – Parks and Wildlife Conservation and Capital			
3924 Allocations to GR Account 5004 (Parks and Wildlife) from Fund 0001	54,351	0	0
Total Estimated Account 5004 Receipts	54,351	0	0
Account: 5005 GR Account – Oil Overcharge			
3782 Repayments from Political Subdivisions/Other of Loans/Advances	12,627	12,627	12,627
3785 Interest on Oil Overcharge Loans	1,443	1,443	1,443
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	3,179	2,656	2,173
Total Estimated Account 5005 Receipts	17,249	16,726	16,243
Account: 5006 GR Account – Attorney General Law Enforcement			
3583 Controlled Substances Act Forfeited Money	321	321	321
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	56	47	38
Total Estimated Account 5006 Receipts	377	368	359
Account: 5007 GR Account – Commission on State Emergency Communications			
3563 Equalization Surcharges, 9-1-1 Emergencies	22,624	23,755	24,943
Total Estimated Account 5007 Receipts	22,624	23,755	24,943
Account: 5010 GR Account – Sexual Assault Program			
3175 Professional Fees	12,800	13,000	13,100
3710 Court Fines	317	317	317
3727 Fees for Administrative Services	175	174	173
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1,300	1,090	890
Total Estimated Account 5010 Receipts	14,592	14,581	14,480
Account: 5012 GR Account – Crime Stoppers Assistance			
3704 Court Costs	414	414	414
Total Estimated Account 5012 Receipts	414	414	414
Account: 5013 GR Account – Breath Alcohol Testing			
3704 Court Costs	666	666	666
Total Estimated Account 5013 Receipts	666	666	666
Account: 5017 GR Account – Asbestos Removal Licensure			
3175 Professional Fees	2,932	2,902	2,873
Total Estimated Account 5017 Receipts	2,932	2,902	2,873
Account: 5018 GR Account – Home Health Services			
3557 Health Care Facilities Fees	8,532	8,532	8,532
3770 Administrative Penalties	572	572	572
Total Estimated Account 5018 Receipts	9,104	9,104	9,104
Account: 5020 GR Account – Workplace Chemicals List			
3577 Tier Two Forms Filing Fees	1,904	1,922	1,941
Total Estimated Account 5020 Receipts	1,904	1,922	1,941
Account: 5021 GR Account – Certification of Mammography Systems			
3557 Health Care Facilities Fees	1,473	1,473	1,473
Total Estimated Account 5021 Receipts	1,473	1,473	1,473

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: GENERAL REVENUE DEDICATED (continued)			
0001 General Revenue Fund (continued)			
Account: 5022 GR Account – Oyster Sales			
3436 Oyster Fees	\$ 78	\$ 78	\$ 78
Total Estimated Account 5022 Receipts	78	78	78
Account: 5024 GR Account – Food and Drug Registration			
3554 Food and Drug Fees	11,397	10,730	11,397
Total Estimated Account 5024 Receipts	11,397	10,730	11,397
Account: 5025 GR Account – Lottery			
3176 Lottery License Application Fees	324	324	324
3177 Lottery Ticket Sales	644,253	630,848	623,701
3178 Lottery Security Proceeds	57	57	57
Total Estimated Account 5025 Receipts	644,634	631,229	624,082
Account: 5026 GR Account – Workforce Commission Federal			
3321 Oil Royalties from Other State Lands for State Departments, Boards, Agencies	46	46	46
3326 Gas Royalties from Other State Lands for State Departments, Boards, Agencies	3	3	3
3349 Land Sales	1,046	1,437	563
3716 Lien Fees	65	65	65
3751 Sale of Buildings	4,200	5,600	3,700
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	460	394	361
Total Estimated Account 5026 Receipts	5,820	7,545	4,738
Account: 5029 GR Account – Center for Study and Prevention of Juvenile Crime and Delinquency			
3704 Court Costs	1,458	1,458	1,458
Total Estimated Account 5029 Receipts	1,458	1,458	1,458
Account: 5047 GR Account – Permanent Fund for Rural Health Facility Capital Improvement			
3873 Interest on Investments, Obligations and Securities, Operating Revenue – Operating Grants and Contributions	2,060	2,060	2,060
Total Estimated Account 5047 Receipts	2,060	2,060	2,060
Account: 5048 GR Account – Permanent Hospital Fund for Capital Improvements and the Texas Center for Infectious Disease			
3873 Interest on Investments, Obligations and Securities, Operating Revenue – Operating Grants and Contributions	1,028	1,028	1,028
Total Estimated Account 5048 Receipts	1,028	1,028	1,028
Account: 5049 GR Account – State Owned Multicategorical Teaching Hospital			
3963 Transfer to GR Account – State Owned Multicategorical Teaching Hospital 5049 and Unappropriated GR 0001 from GR Account – Lottery 5025 (Other)	439	439	439
Total Estimated Account 5049 Receipts	439	439	439
Account: 5050 GR Account – 9-1-1 Service Fees			
3647 9-1-1 Emergency Service Fees	4,407	4,634	4,407
3981 Transfers to GR Account – 9-1-1 Service Fees 5050 from Emergency Service Fee on Wireless Telecommunications Trust Fund 0875	23,142	24,368	25,124
Total Estimated Account 5050 Receipts	27,549	29,002	29,531

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: GENERAL REVENUE DEDICATED (continued)			
0001 General Revenue Fund (continued)			
Account: 5064 GR Account – Volunteer Fire Department Assistance			
3208 Insurance Assessment for Volunteer Fire Departments	\$ 23,216	\$ 23,216	\$ 23,216
3782 Repayments from Political Subdivisions/Other of Loans/Advances	14	9	5
3854 Interest Other – General, Non-Program	1	0	0
Total Estimated Account 5064 Receipts	23,231	23,225	23,221
Account: 5065 GR Account – Environmental Trust Lab Accreditation			
3557 Health Care Facilities Fees	750	750	750
Total Estimated Account 5065 Receipts	750	750	750
Account: 5073 GR Account – Fair Defense			
3195 Additional Legal Services Fee	2,608	2,608	2,608
3704 Court Costs	30,944	30,944	30,944
3858 Bail Bond Surety Fees	1,850	1,850	1,850
Total Estimated Account 5073 Receipts	35,402	35,402	35,402
Account: 5080 GR Account – Quality Assurance			
3557 Health Care Facilities Fees	14,900	14,900	14,900
3770 Administrative Penalties	52	52	52
Total Estimated Account 5080 Receipts	14,952	14,952	14,952
Account: 5083 GR Account – Correctional Management Institute and Criminal Justice Center			
3704 Court Costs	1,455	1,455	1,455
Total Estimated Account 5083 Receipts	1,455	1,455	1,455
Account: 5085 GR Account – Child Abuse Neglect and Prevention Trust			
3707 Marriage License Fees	3,927	3,927	3,927
Total Estimated Account 5085 Receipts	3,927	3,927	3,927
Account: 5093 GR Account – Dry Cleaner Facility Release			
3175 Professional Fees	2,225	2,225	2,225
3390 Purchase of Dry Cleaning Solvent Fees	300	300	300
Total Estimated Account 5093 Receipts	2,525	2,525	2,525
Account: 5094 GR Account – Operating Permit Fees			
3375 Air Pollution Control Fees	48,659	49,486	50,330
Total Estimated Account 5094 Receipts	48,659	49,486	50,330
Account: 5095 GR Account – Election Improvement			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1,056	882	722
Total Estimated Account 5095 Receipts	1,056	882	722
Account: 5096 GR Account – Perpetual Care			
3589 Radioactive Materials and Devices for Equipment Regulation	399	399	399
3770 Administrative Penalties	1,030	1,030	1,030
Total Estimated Account 5096 Receipts	1,429	1,429	1,429
Account: 5101 GR Account – Subsequent Injury			
3869 Workers' Compensation Insurance – Death Benefits to the State	17,474	17,474	17,474
Total Estimated Account 5101 Receipts	17,474	17,474	17,474

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: GENERAL REVENUE DEDICATED (continued)			
0001 General Revenue Fund (continued)			
Account: 5105 GR Account – Public Assurance			
3572 Health Related Professional Fees, Doctor Surcharge	\$ 4,920	\$ 5,043	\$ 5,169
Total Estimated Account 5105 Receipts	4,920	5,043	5,169
Account: 5106 GR Account – Economic Development Bank			
3727 Fees for Administrative Services	95	95	95
Total Estimated Account 5106 Receipts	95	95	95
Account: 5107 GR Account – Texas Enterprise			
3795 Other Miscellaneous Governmental Revenue	250	0	250
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	18,336	15,318	12,533
Total Estimated Account 5107 Receipts	18,586	15,318	12,783
Account: 5108 GR Account – EMS, Trauma Facilities, Trauma Care Systems			
3710 Court Fines	2,584	2,584	2,584
Total Estimated Account 5108 Receipts	2,584	2,584	2,584
Account: 5109 GR Account – Medicaid Recovery 42 U.S.C. § 1396p			
3595 Medical Assistance Cost Recovery	2,315	2,315	2,315
Total Estimated Account 5109 Receipts	2,315	2,315	2,315
Account: 5111 GR Account – Designated Trauma Facility and EMS			
3206 Insurance Company Fees	87,247	68,169	68,987
3710 Court Fines	25,714	25,714	25,714
Total Estimated Account 5111 Receipts	112,961	93,883	94,701
Account: 5114 GR Account – Texas Military Value Revolving Loan			
3782 Repayments from Political Subdivisions/Other of Loans/Advances	1,500	1,500	1,500
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	4	3	2
3875 Interest Income, Other Operating Revenue – Operating Grants and Contributions	545	520	510
Total Estimated Account 5114 Receipts	2,049	2,023	2,012
Account: 5125 GR Account – Childhood Immunization			
3579 Vital Statistics Certification and Service Fees	157	157	157
Total Estimated Account 5125 Receipts	157	157	157
Account: 5128 GR Account – Employment and Training Investment Holding			
3728 Unemployment Assessments	141,894	146,020	150,484
Total Estimated Account 5128 Receipts	141,894	146,020	150,484
Account: 5139 GR Account – Historic Site			
3344 Sand, Shell, Gravel, Timber Sales	30	30	30
3461 State Park Fees	662	662	662
3727 Fees for Administrative Services	59	59	59
3924 Allocations to GR Account 5139 (Historic Site) from Fund 0001	18,342	18,910	19,445
Total Estimated Account 5139 Receipts	19,093	19,661	20,196
Account: 5147 GR Account – Texas Physician Health Program			
3572 Health Related Professional Fees, Doctor Surcharge	449	460	472
Total Estimated Account 5147 Receipts	449	460	472

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: GENERAL REVENUE DEDICATED (continued)			
0001 General Revenue Fund (continued)			
Account: 5150 GR Account – Large County and Municipal Recreation and Parks			
3924 Allocations to GR Account 5150 (Parks and Wildlife) from Fund 0001	\$ 8,468	\$ 0	\$ 0
Total Estimated Account 5150 Receipts	8,468	0	0
Account: 5152 GR Account – Alamo Complex			
3748 Royalties	1	1	1
3755 Commemorative Sales/Gift Shop and Museum Revenues	10,871	10,871	10,871
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	155	53	5
Total Estimated Account 5152 Receipts	11,027	10,925	10,877
Account: 5153 GR Account – Emergency Radio Infrastructure			
3704 Court Costs	6,304	6,304	6,304
Total Estimated Account 5153 Receipts	6,304	6,304	6,304
Account: 5155 GR Account – Oil and Gas Regulation and Cleanup			
3310 Oil and Gas Regulation and Cleanup Fee Surcharge	22,930	22,930	22,930
3313 Oil and Gas Well Drilling Permit	6,500	6,500	6,500
3314 Oil and Gas Violations	14,000	14,000	14,000
3338 Organization Report Fees	3,470	3,470	3,470
3339 Railroad Commission Voluntary Cleanup Application Fees	17	17	17
3369 Reimbursement for Well Plugging Costs	1,400	1,200	1,200
3373 Injection Well Regulation	50	36	36
3381 Oil-Field Cleanup Regulatory Fee on Oil	10,952	11,034	11,080
3382 Railroad Commission Rule Exceptions	1,400	1,400	1,400
3383 Oil-Field Cleanup Regulatory Fee on Gas	8,562	8,700	8,855
3384 Oil and Gas Compliance Certification Reissue Fee	1,200	1,200	1,200
3393 Abandoned Well Site Equipment Disposal	1,600	1,600	1,600
3553 Pipeline Safety Inspection Fees	11,000	11,000	11,000
3592 Waste Disposal Facilities, Generators, Transporters	185	190	190
3727 Fees for Administrative Services	1,323	1,323	1,323
Total Estimated Account 5155 Receipts	84,589	84,600	84,801
Account: 5157 GR Account – Statewide Electronic Filing System			
3704 Court Costs	937	937	937
3711 Judicial Fees	28,000	28,000	28,000
Total Estimated Account 5157 Receipts	28,937	28,937	28,937
Account: 5158 GR Account – Environmental Radiation and Perpetual Care			
3589 Radioactive Materials and Devices for Equipment Regulation	45	45	45
3590 Low-Level Radioactive Waste Disposal Fees	3,295	3,295	3,295
Total Estimated Account 5158 Receipts	3,340	3,340	3,340
Account: 5161 GR Account – Governor's University Research Initiative			
3795 Other Miscellaneous Governmental Revenue	150	100	50
Total Estimated Account 5161 Receipts	150	100	50
Account: 5164 GR Account – Truancy Prevention and Diversion			
3704 Court Costs	4,433	4,433	4,433
Total Estimated Account 5164 Receipts	4,433	4,433	4,433
Account: 5166 GR Account – Deferred Maintenance			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	16,986	12,977	9,650
Total Estimated Account 5166 Receipts	16,986	12,977	9,650

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: GENERAL REVENUE DEDICATED (concluded)			
0001 General Revenue Fund (concluded)			
Account: 5168 GR Account – Cancer Prevention and Research Interest and Sinking			
3748 Royalties	\$ 850	\$ 850	\$ 850
Total Estimated Account 5168 Receipts	850	850	850
Account: 5173 GR Account – Texas Forensic Science Commission			
3562 Health Related Professional Fees	155	66	168
Total Estimated Account 5173 Receipts	155	66	168
Account: 5178 GR Account – State Hemp Program			
3400 Business Fees – Agriculture	197	197	197
Total Estimated Account 5178 Receipts	197	197	197
Account: 5182 GR Account – Safety Training			
3770 Administrative Penalties	377	377	377
Total Estimated Account 5182 Receipts	377	377	377
Account: 5184 GR Account – Specialty Court			
3704 Court Costs	1,772	1,772	1,772
Total Estimated Account 5184 Receipts	1,772	1,772	1,772
Account: 5185 GR Account – DNA Testing			
3704 Court Costs	238	238	238
Total Estimated Account 5185 Receipts	238	238	238
Account: 5186 GR Account – Transportation Administrative Fee			
3704 Court Costs	7,405	7,405	7,405
Total Estimated Account 5186 Receipts	7,405	7,405	7,405
Account: 5187 – Broadband Development			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	102	2,919	2,388
Total Estimated Account 5187 Receipts	102	2,919	2,388
Account: 5189 GR Account – Opioid Abatement			
3714 Judgments and Settlements	35,613	35,613	35,613
Total Estimated Account 5189 Receipts	35,613	35,613	35,613
Total Estimated Fund 0001 Receipts	3,728,115	3,680,876	3,693,865
Total Estimated General Revenue Dedicated	\$ 3,728,115	\$ 3,680,876	\$ 3,693,865
SOURCE: FEDERAL FUNDS			
0001 General Revenue Fund			
Account: 0001 General Revenue Fund			
3501 Federal Receipts, Not Matched – Education Programs	898	797	797
3550 Federal Receipts, Matched – Health Programs	1,557	1,557	1,557
3551 Federal Receipts, Not Matched – Health Programs	952,800	952,800	952,800
3600 Federal Receipts, Matched – Medicaid, TANF, Other Health Programs	34,534,900	34,408,360	34,806,731
3601 Federal Receipts, Not Matched – Medicaid Standards/Mental Health	138,081	138,081	138,081
3700 Federal Receipts, Matched – Other Programs	571,126	555,185	559,948
3701 Federal Receipts, Not Matched – Other Programs	2,253,000	2,249,500	2,304,600
Total Estimated Account 0001 Receipts	38,452,362	38,306,280	38,764,514

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: FEDERAL FUNDS (continued)			
0001 General Revenue Fund (continued)			
Account: 0009 GR Account – Game, Fish, and Water Safety			
3430 Federal Receipts, Matched – Parks and Wildlife	\$ 55,000	\$ 55,000	\$ 55,000
3431 Federal Receipts, Not Matched – Parks and Wildlife	5,006	5,006	5,006
Total Estimated Account 0009 Receipts	60,006	60,006	60,006
Account: 0027 GR Account – Coastal Protection			
3700 Federal Receipts, Matched – Other Programs	2,534	2,534	2,534
3701 Federal Receipts, Not Matched – Other Programs	1,330	1,330	1,330
Total Estimated Account 0027 Receipts	3,864	3,864	3,864
Account: 0036 GR Account – Texas Department of Insurance Operating			
3700 Federal Receipts, Matched – Other Programs	2,713	2,733	2,733
Total Estimated Account 0036 Receipts	2,713	2,733	2,733
Account: 0037 GR Account – Federal Child Welfare Service			
3600 Federal Receipts, Matched – Medicaid, TANF, Other Health Programs	467,316	420,738	419,084
3601 Federal Receipts, Not Matched – Medicaid Standards/Mental Health	12,250	12,355	12,348
3621 Child Support Collections – Federal	242	242	242
Total Estimated Account 0037 Receipts	479,808	433,335	431,674
Account: 0064 GR Account – State Parks			
3430 Federal Receipts, Matched – Parks and Wildlife	298	298	298
Total Estimated Account 0064 Receipts	298	298	298
Account: 0092 GR Account – Federal Disaster			
3701 Federal Receipts, Not Matched – Other Programs	1,062,300	691,500	534,200
Total Estimated Account 0092 Receipts	1,062,300	691,500	534,200
Account: 0118 GR Account – Federal Public Library Service			
3700 Federal Receipts, Matched – Other Programs	11,455	11,441	11,441
Total Estimated Account 0118 Receipts	11,455	11,441	11,441
Account: 0127 GR Account – Community Affairs Federal			
3701 Federal Receipts, Not Matched – Other Programs	371,900	379,400	326,600
Total Estimated Account 0127 Receipts	371,900	379,400	326,600
Account: 0148 GR Account – Federal Health, Education and Welfare			
3501 Federal Receipts, Not Matched – Education Programs	4,016,910	4,016,910	4,016,910
Total Estimated Account 0148 Receipts	4,016,910	4,016,910	4,016,910
Account: 0151 GR Account – Clean Air			
3700 Federal Receipts, Matched – Other Programs	6,500	6,500	6,500
3701 Federal Receipts, Not Matched – Other Programs	3,900	3,900	3,900
Total Estimated Account 0151 Receipts	10,400	10,400	10,400
Account: 0153 GR Account – Water Resource Management			
3700 Federal Receipts, Matched – Other Programs	15,100	15,100	15,100
3701 Federal Receipts, Not Matched – Other Programs	5,409	5,409	5,409
Total Estimated Account 0153 Receipts	20,509	20,509	20,509
Account: 0171 GR Account – Federal School Lunch			
3501 Federal Receipts, Not Matched – Education Programs	2,785,524	2,785,524	2,785,524
Total Estimated Account 0171 Receipts	2,785,524	2,785,524	2,785,524

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: FEDERAL FUNDS (continued)			
0001 General Revenue Fund (continued)			
Account: 0222 GR Account – Department of Public Safety Federal			
3701 Federal Receipts, Not Matched – Other Programs	\$ 2,400	\$ 2,400	\$ 2,400
Total Estimated Account 0222 Receipts	2,400	2,400	2,400
Account: 0224 GR Account – Governor's Office Federal Projects			
3701 Federal Receipts, Not Matched – Other Programs	132,000	135,000	135,000
Total Estimated Account 0224 Receipts	132,000	135,000	135,000
Account: 0273 GR Account – Federal Health and Health Lab Funding Excess Revenue			
3550 Federal Receipts, Matched – Health Programs	162,000	162,000	162,000
3551 Federal Receipts, Not Matched – Health Programs	153,300	153,300	153,300
Total Estimated Account 0273 Receipts	315,300	315,300	315,300
Account: 0421 GR Account – Criminal Justice Planning			
3700 Federal Receipts, Matched – Other Programs	12,000	12,500	13,000
3701 Federal Receipts, Not Matched – Other Programs	190,000	200,000	215,000
Total Estimated Account 0421 Receipts	202,000	212,500	228,000
Account: 0449 GR Account – Texas Military Federal			
3700 Federal Receipts, Matched – Other Programs	60,360	60,360	60,360
3701 Federal Receipts, Not Matched – Other Programs	10,796	10,796	10,796
Total Estimated Account 0449 Receipts	71,156	71,156	71,156
Account: 0467 GR Account – Texas Recreation and Parks			
3430 Federal Receipts, Matched – Parks and Wildlife	6,800	6,800	6,800
Total Estimated Account 0467 Receipts	6,800	6,800	6,800
Account: 0469 GR Account – Compensation to Victims of Crime			
3700 Federal Receipts, Matched – Other Programs	38,006	42,020	43,225
Total Estimated Account 0469 Receipts	38,006	42,020	43,225
Account: 0549 GR Account – Waste Management			
3700 Federal Receipts, Matched – Other Programs	5,900	5,900	5,900
3701 Federal Receipts, Not Matched – Other Programs	807	807	807
Total Estimated Account 0549 Receipts	6,707	6,707	6,707
Account: 0550 GR Account – Hazardous and Solid Waste Remediation Fees			
3700 Federal Receipts, Matched – Other Programs	244	244	244
3701 Federal Receipts, Not Matched – Other Programs	378	378	378
Total Estimated Account 0550 Receipts	622	622	622
Account: 0655 GR Account – Petroleum Storage Tank Remediation			
3700 Federal Receipts, Matched – Other Programs	4,100	4,100	4,100
Total Estimated Account 0655 Receipts	4,100	4,100	4,100
Account: 5006 GR Account – Attorney General Law Enforcement			
3700 Federal Receipts, Matched – Other Programs	1,224	1,301	1,221
Total Estimated Account 5006 Receipts	1,224	1,301	1,221
Account: 5026 GR Account – Workforce Commission Federal			
3550 Federal Receipts, Matched – Health Programs	761,000	425,200	412,400
3551 Federal Receipts, Not Matched – Health Programs	22,400	21,900	21,500

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: FEDERAL FUNDS (continued)			
0001 General Revenue Fund (concluded)			
Account: 5026 GR Account – Workforce Commission Federal (concluded)			
3700 Federal Receipts, Matched – Other Programs	\$ 303,200	\$ 306,300	\$ 309,300
3701 Federal Receipts, Not Matched – Other Programs	964,900	1,365,600	1,433,900
Total Estimated Account 5026 Receipts	2,051,500	2,119,000	2,177,100
Account: 5041 GR Account – Railroad Commission Federal			
3700 Federal Receipts, Matched – Other Programs	1,700	1,700	1,700
3701 Federal Receipts, Not Matched – Other Programs	99,800	49,186	49,186
Total Estimated Account 5041 Receipts	101,500	50,886	50,886
Account: 5091 GR Account – Office of Rural Community Affairs Federal			
3700 Federal Receipts, Matched – Other Programs	600	600	600
3701 Federal Receipts, Not Matched – Other Programs	69,104	69,090	69,090
Total Estimated Account 5091 Receipts	69,704	69,690	69,690
Account: 5155 GR Account – Oil and Gas Regulation and Cleanup			
3700 Federal Receipts, Matched – Other Programs	6,000	6,000	6,000
3701 Federal Receipts, Not Matched – Other Programs	270	270	270
Total Estimated Account 5155 Receipts	6,270	6,270	6,270
Account: 5187 GR Account – Broadband Development			
3700 Federal Receipts, Matched – Other Programs	10,906	659,178	659,178
3701 Federal Receipts, Not Matched – Other Programs	12,324	11,265	11,265
Total Estimated Account 5187 Receipts	23,230	670,443	670,443
Total Estimated Fund 0001 Receipts	\$ 50,310,568	\$ 50,436,395	\$ 50,757,593
0006 State Highway Fund			
3001 Federal Receipts, Matched – Transportation Programs	5,480,843	5,503,139	5,519,267
Total Estimated Fund 0006 Receipts	5,480,843	5,503,139	5,519,267
0008 State Highway Debt Service Fund			
3001 Federal Receipts, Matched – Transportation Programs	32,846	31,163	29,419
Total Estimated Fund 0008 Receipts	32,846	31,163	29,419
0010 Texas Department of Motor Vehicles Fund			
3001 Federal Receipts, Matched – Transportation Programs	1,758	603	603
Total Estimated Fund 0010 Receipts	1,758	603	603
0325 Coronavirus Relief Fund			
3001 Federal Receipts, Matched – Transportation Programs	255,500	126,500	0
3501 Federal Receipts, Not Matched – Education Programs	705,237	320,562	0
3551 Federal Receipts, Not Matched – Health Programs	524,652	418,112	313,722
3600 Federal Receipts, Matched – Medicaid, TANF, Other Health Programs	14,000	0	0
3601 Federal Receipts, Not Matched – Medicaid Standards/Mental Health	72,100	0	0
3700 Federal Receipts, Matched – Other Programs	697,600	874,500	23,200
3701 Federal Receipts, Not Matched – Other Programs	563,000	251,000	43,700
Total Estimated Fund 0325 Receipts	2,832,089	1,990,674	380,622
0365 Texas Mobility Fund			
3001 Federal Receipts, Matched – Transportation Programs	21,776	21,668	21,529
Total Estimated Fund 0365 Receipts	21,776	21,668	21,529

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: FEDERAL FUNDS (concluded)			
0369 Federal American Recovery and Reinvestment Fund			
3701 Federal Receipts, Not Matched – Other Programs	\$ 9,000	\$ 9,000	\$ 9,000
Total Estimated Fund 0369 Receipts	9,000	9,000	9,000
0374 Veterans Financial Assistance Program Fund			
3700 Federal Receipts, Matched – Other Programs	7,440	8,044	8,649
3701 Federal Receipts, Not Matched – Other Programs	2,348	7,159	2,834
3831 Federal Receipts – Proprietary Funds – Operating	133,712	140,312	146,913
Total Estimated Fund 0374 Receipts	143,500	155,515	158,396
Total Estimated Federal Funds	\$ 58,832,380	\$ 58,148,157	\$ 56,876,429
SOURCE: APPROPRIATED RECEIPTS			
0001 General Revenue Fund			
Account: 0001 General Revenue Fund			
3158 Manufactured Housing Training Fees	138	138	138
3159 Manufactured Housing Statement of Ownership	3,657	3,766	3,766
3180 Health Regulation Fees	5,186	5,235	5,235
3509 Private Educational Institution Fees	1,701	1,701	1,701
3517 Repayment of College Student Loans	8,634	7,912	7,256
3540 Tax Discount Donation – Student Financial Assistance Grants	2	2	2
3552 Vendor Drug Rebates, HIV Program	11,156	3,994	3,994
3603 Reimbursement for Telecommunications Assistance, Distance Learning and Other Advanced Services	1,541	1,541	1,541
3606 Support and Maintenance of Patients	29,008	29,008	29,008
3718 Court Costs/Attorney/OAG Authorized Collection Fees	25,060	27,000	27,000
3719 Fees for Copies or Filing of Records	42,903	43,397	43,875
3722 Conference, Seminars, and Training Registration Fees	9,837	10,019	10,151
3738 Grants – Cities/Counties	1,952	1,952	1,952
3739 Grants – Other Political Subdivisions	71,090	76,414	74,548
3740 Gifts/Grants/Donations – Non-Operating Revenue/Program Revenue – Operating Grants and Contributions	230,167	17,591	17,591
3747 Rental – Other	777	782	782
3750 Sale of Furniture and Equipment	1,000	500	500
3752 Sale of Publications/Advertising	10,477	10,503	10,503
3754 Other Surplus or Salvage Property/Materials Sales	14,334	14,334	14,334
3759 Telecommunications Service from Local Funds	32,439	33,513	34,671
3766 Supplies/Equipment/Services – Local Funds	7,397	7,404	7,421
3767 Supplies/Equipment/Services – Federal/Other	9,085	9,085	9,085
3769 Forfeitures	221	221	221
3773 Insurance Recovery In Subsequent Years	6,333	6,333	6,333
3802 Reimbursements – Third Party	376,166	358,191	358,435
3803 Reimbursements – Intra-Agency	145	145	145
3805 Subrogation Recoveries	568	568	568
3806 Rental of Housing to State Employees	2,428	2,428	2,428
3879 Credit Card and Electronic Services Related Fees	55,759	57,990	60,309
Total Estimated Account 0001 Receipts	959,161	731,667	733,493
Account: 0009 GR Account – Game, Fish, and Water Safety			
3719 Fees for Copies or Filing of Records	2	2	2
3722 Conference, Seminars, and Training Registration Fees	31	31	31
3740 Gifts/Grants/Donations – Non-Operating Revenue/Program Revenue – Operating Grants and Contributions	960	929	929
3747 Rental – Other	5	5	5
3750 Sale of Furniture and Equipment	40	40	40

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: APPROPRIATED RECEIPTS (continued)			
0001 General Revenue Fund (continued)			
Account: 0009 GR Account – Game, Fish, and Water Safety (concluded)			
3754 Other Surplus or Salvage Property/Materials Sales	\$ 7	\$ 7	\$ 7
3766 Supplies/Equipment/Services – Local Funds	13	13	13
3767 Supplies/Equipment/Services – Federal/Other	16	16	16
3802 Reimbursements – Third Party	3,320	3,320	3,320
3806 Rental of Housing to State Employees	88	90	90
3879 Credit Card and Electronic Services Related Fees	1,597	1,597	1,597
Total Estimated Account 0009 Receipts	6,079	6,050	6,050
Account: 0019 GR Account – Vital Statistics			
3802 Reimbursements – Third Party	6,450	6,450	6,450
3879 Credit Card and Electronic Services Related Fees	4,075	4,075	4,075
Total Estimated Account 0019 Receipts	10,525	10,525	10,525
Account: 0027 GR Account – Coastal Protection			
3802 Reimbursements – Third Party	89	89	89
Total Estimated Account 0027 Receipts	89	89	89
Account: 0036 GR Account – Texas Department of Insurance Operating			
3719 Fees for Copies or Filing of Records	30	30	30
3722 Conference, Seminars, and Training Registration Fees	77	77	77
3802 Reimbursements – Third Party	4,528	4,570	4,613
3879 Credit Card and Electronic Services Related Fees	7	7	7
Total Estimated Account 0036 Receipts	4,642	4,684	4,727
Account: 0064 GR Account – State Parks			
3722 Conference, Seminars, and Training Registration Fees	41	41	41
3740 Gifts/Grants/Donations – Non-Operating Revenue/Program Revenue – Operating Grants and Contributions	1,420	1,339	1,297
3767 Supplies/Equipment/Services – Federal/Other	20	20	20
3802 Reimbursements – Third Party	969	969	969
3806 Rental of Housing to State Employees	318	318	318
3879 Credit Card and Electronic Services Related Fees	1,825	1,916	1,916
Total Estimated Account 0064 Receipts	4,593	4,603	4,561
Account: 0127 GR Account – Community Affairs Federal			
3767 Supplies/Equipment/Services – Federal/Other	650	656	656
3802 Reimbursements – Third Party	50	50	50
Total Estimated Account 0127 Receipts	700	706	706
Account: 0151 GR Account – Clean Air			
3879 Credit Card and Electronic Services Related Fees	147	147	147
Total Estimated Account 0151 Receipts	147	147	147
Account: 0153 GR Account – Water Resource Management			
3879 Credit Card and Electronic Services Related Fees	157	157	157
Total Estimated Account 0153 Receipts	157	157	157
Account: 0158 GR Account – Watermaster Administration			
3879 Credit Card and Electronic Services Related Fees	1	1	1
Total Estimated Account 0158 Receipts	1	1	1

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: APPROPRIATED RECEIPTS (continued)			
0001 General Revenue Fund (continued)			
Account: 0193 GR Account – Foundation School			
3680 Recapture Receipts	\$ 3,136,144	\$ 3,145,967	\$ 3,476,186
Total Estimated Account 0193 Receipts	3,136,144	3,145,967	3,476,186
Account: 0225 GR Account – University of Houston Current			
3754 Other Surplus or Salvage Property/Materials Sales	10	10	10
Total Estimated Account 0225 Receipts	10	10	10
Account: 0273 GR Account – Federal Health and Health Lab Funding			
3802 Reimbursements – Third Party	10	10	10
Total Estimated Account 0273 Receipts	10	10	10
Account: 0334 GR Account – Commission of Arts Operating			
3740 Gifts/Grants/Donations – Non-Operating Revenue/Program Revenue – Operating Grants and Contributions	152	152	152
Total Estimated Account 0334 Receipts	152	152	152
Account: 0449 GR Account – Texas Military Federal			
3802 Reimbursements – Third Party	2	2	2
Total Estimated Account 0449 Receipts	2	2	2
Account: 0468 GR Account – Texas Commission On Environmental Quality Occupational Licensing			
3879 Credit Card and Electronic Services Related Fees	33	33	33
Total Estimated Account 0468 Receipts	33	33	33
Account: 0469 GR Account – Compensation to Victims of Crime			
3740 Gifts/Grants/Donations – Non-Operating Revenue/Program Revenue – Operating Grants and Contributions	110	110	110
3802 Reimbursements – Third Party	1	1	1
3805 Subrogation Recoveries	301	301	301
Total Estimated Account 0469 Receipts	412	412	412
Account: 0472 GR Account – Inaugural			
3740 Gifts/Grants/Donations – Non-Operating Revenue/Program Revenue – Operating Grants and Contributions	0	0	12
Total Estimated Account 0472 Receipts	0	0	12
Account: 0492 GR Account – Business Enterprise Program			
3747 Rental – Other	425	425	425
3802 Reimbursements – Third Party	14	14	14
Total Estimated Account 0492 Receipts	439	439	439
Account: 0506 GR Account – Non-Game and Endangered Species Conservation			
3879 Credit Card and Electronic Services Related Fees	1	1	1
Total Estimated Account 0506 Receipts	1	1	1
Account: 0524 GR Account – Public Health Services Fee			
3879 Credit Card and Electronic Services Related Fees	12	12	12
Total Estimated Account 0524 Receipts	12	12	12

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: APPROPRIATED RECEIPTS (continued)			
0001 General Revenue Fund (continued)			
Account: 0540 GR Account – Judicial and Court Personal Training Fund			
3719 Fees for Copies or Filing of Records	\$ 1	\$ 1	\$ 1
Total Estimated Account 0540 Receipts	1	1	1
Account: 0544 GR Account – Lifetime License Endowment			
3740 Gifts/Grants/Donations – Non-Operating Revenue/Program Revenue – Operating Grants and Contributions	1	1	1
Total Estimated Account 0544 Receipts	1	1	1
Account: 0549 GR Account – Waste Management			
3802 Reimbursements – Third Party	3	3	3
3879 Credit Card and Electronic Services Related Fees	28	28	28
Total Estimated Account 0549 Receipts	31	31	31
Account: 0550 GR Account – Hazardous and Solid Waste Remediation Fees			
3802 Reimbursements – Third Party	372	375	379
3879 Credit Card and Electronic Services Related Fees	3	3	3
Total Estimated Account 0550 Receipts	375	378	382
Account: 0570 GR Account – Federal Surplus Property Service Charge			
3754 Other Surplus or Salvage Property/Materials Sales	802	802	802
3802 Reimbursements – Third Party	769	769	769
Total Estimated Account 0570 Receipts	1,571	1,571	1,571
Account: 0597 GR Account – Texas Racing Commission			
3802 Reimbursements – Third Party	1,225	1,225	1,225
Total Estimated Account 0597 Receipts	1,225	1,225	1,225
Account: 0679 GR Account – Artificial Reef			
3740 Gifts/Grants/Donations – Non-Operating Revenue/Program Revenue – Operating Grants and Contributions	500	500	500
Total Estimated Account 0679 Receipts	500	500	500
Account: 5018 GR Account – Home Health Services			
3879 Credit Card and Electronic Services Related Fees	130	130	130
Total Estimated Account 5018 Receipts	130	130	130
Account: 5020 GR Account – Workplace Chemicals List			
3879 Credit Card and Electronic Services Related Fees	28	28	28
Total Estimated Account 5020 Receipts	28	28	28
Account: 5025 GR Account – Lottery			
3719 Fees for Copies or Filing of Records	1	1	1
3802 Reimbursements – Third Party	526	520	515
Total Estimated Account 5025 Receipts	527	521	516
Account: 5026 GR Account – Workforce Commission Federal			
3719 Fees for Copies or Filing of Records	65	65	65
3747 Rental – Other	10	10	10
3752 Sale of Publications/Advertising	50	50	50
3767 Supplies/Equipment/Services – Federal/Other	500	500	500
3879 Credit Card and Electronic Services Related Fees	1	1	1
Total Estimated Account 5026 Receipts	626	626	626

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: APPROPRIATED RECEIPTS (continued)			
0001 General Revenue Fund (continued)			
Account: 5093 GR Account – Dry Cleaner Facility Release			
3802 Reimbursements – Third Party	\$ 5	\$ 5	\$ 5
3879 Credit Card and Electronic Services Related Fees	6	6	6
Total Estimated Account 5093 Receipts	11	11	11
Account: 5094 GR Account – Operating Permit Fees			
3879 Credit Card and Electronic Services Related Fees	6	6	6
Total Estimated Account 5094 Receipts	6	6	6
Account: 5103 GR Account – Texas B-On-Time Student Loan			
3517 Repayment of College Student Loans	4	0	0
Total Estimated Account 5103 Receipts	4	0	0
Account: 5107 GR Account – Texas Enterprise			
3769 Forfeitures	1,500	1,500	1,500
Total Estimated Account 5107 Receipts	1,500	1,500	1,500
Account: 5136 GR Account – Cancer Prevention and Research			
3722 Conference, Seminars, and Training Registration Fees	0	275	0
3802 Reimbursements – Third Party	40	40	40
3879 Credit Card and Electronic Services Related Fees	0	6	0
Total Estimated Account 5136 Receipts	40	321	40
Account: 5139 GR Account – Historic Site			
3802 Reimbursements – Third Party	2	2	2
3806 Rental of Housing to State Employees	32	32	32
Total Estimated Account 5139 Receipts	34	34	34
Account: 5152 GR Account – Alamo Complex			
3740 Gifts/Grants/Donations – Non-Operating Revenue/Program Revenue – Operating Grants and Contributions	67	67	67
3747 Rental – Other	526	526	526
3802 Reimbursements – Third Party	596	596	596
Total Estimated Account 5152 Receipts	1,189	1,189	1,189
Account: 5155 GR Account – Oil and Gas Regulation and Cleanup			
3767 Supplies/Equipment/Services – Federal/Other	200	200	200
3879 Credit Card and Electronic Services Related Fees	520	520	520
Total Estimated Account 5155 Receipts	720	720	720
Account: 5170 GR Account – Evidence Testing			
3740 Gifts/Grants/Donations – Non-Operating Revenue/Program Revenue – Operating Grants and Contributions	1,200	1,200	1,200
Total Estimated Account 5170 Receipts	1,200	1,200	1,200
Account: 5173 GR Account – Texas Forensic Science Commission			
3879 Credit Card and Electronic Services Related Fees	3	1	3
Total Estimated Account 5173 Receipts	3	1	3
Account: 5177 GR Account – Identification Fee Exemption			
3740 Gifts/Grants/Donations – Non-Operating Revenue/Program Revenue – Operating Grants and Contributions	749	749	749
Total Estimated Account 5177 Receipts	749	749	749

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: APPROPRIATED RECEIPTS (concluded)			
0001 General Revenue Fund (concluded)			
Account: 5178 GR Account – State Hemp Program			
3879 Credit Card and Electronic Services Related Fees	\$ 3	\$ 3	\$ 3
Total Estimated Account 5178 Receipts	3	3	3
Total Estimated Fund 0001 Receipts	4,133,783	3,916,413	4,248,191
Total Estimated Appropriated Receipts	\$ 4,133,783	\$ 3,916,413	\$ 4,248,191
SOURCE: OTHER FUNDS			
0001 General Revenue Fund			
Account: 0001 General Revenue Fund			
3564 Disproportionate Share Revenues/State Hospitals	358,168	358,168	358,168
3565 Vendor Drug Rebates, Medicaid Program – Supplemental	97,397	99,214	100,813
3568 Disproportionate Share Revenues/Non-State Hospitals	450,774	480,915	512,051
3569 Receipt of Federal/State Disproportionate Share and Upper Payment Limit Program by State Hospitals	270,870	270,870	270,870
3588 Transfers from Urban and Rural Hospitals for Medicaid Match (UC, UPL, STAR+PLUS, and DSRIP)	6,659,700	6,323,700	6,323,700
3591 Transfers from State Hospitals/Agencies for Medicaid Match (UC, UPL, and DSRIP)	91,240	91,240	91,240
3597 WIC (Women, Infants, and Children Program) Rebates	230,960	230,960	230,960
3638 Vendor Drug Rebates, Medicaid Program – Mandated	1,150,061	1,171,173	1,190,164
3639 Premium Credits, Medicaid Program	891,149	727,056	26,924
3649 Vendor Drug and HMO Experience Rebates, CHIP Program	17,564	21,000	22,002
3952 Transfer to Unappropriated GR 0001 from Disproportionate Share Funds	(214,900)	(214,900)	(214,900)
3953 Unappropriated GR 0001 Reimbursement for Statewide Cost Allocation Plan (SWCAP)	(14,263)	(14,263)	(14,263)
Total Estimated Account 0001 Receipts	9,988,720	9,545,133	8,897,729
Account: 5025 GR Account – Lottery			
3177 Lottery Ticket Sales	440,966	436,745	434,650
3963 Transfer to GR Account – State Owned Multicategorical Teaching Hospital 5049 and Unappropriated GR 0001 from GR Account – Lottery 5025 (Other)	(79,138)	(79,495)	(79,677)
Total Estimated Account 5025 Receipts	361,828	357,250	354,973
Total Estimated Fund 0001 Receipts	\$ 10,350,548	\$ 9,902,383	\$ 9,252,702
0006 State Highway Fund			
3010 Motor Fuel Lubricants Sales Tax	39,500	40,000	40,500
3012 Motor Vehicle Certificates	8,431	8,515	8,600
3014 Motor Vehicle Registration Fees	1,690,157	1,707,059	1,724,130
3018 Special Vehicle Permits	123,923	126,278	128,677
3046 State Highway Toll Project Revenue	149,007	158,535	62,207
3047 Concession Payments/Other Contractual Receipts from Comprehensive Development Agreements	19,757	20,241	20,758
3052 Highway Beautification Fees	1,359	1,373	1,387
3053 Logo, Major Shopping and Tourist-Oriented Signs	13,638	14,184	14,751
3062 Rail Safety Program Fees	1,678	2,173	2,257
3315 Oil and Gas Lease Bonus	1,070	1,081	1,092
3321 Oil Royalties from Other State Lands for State Departments, Boards, Agencies	17,577	17,753	17,931
3326 Gas Royalties from Other State Lands for State Departments, Boards, Agencies	6,711	6,778	6,846
3349 Land Sales	5,207	5,259	5,312
3704 Court Costs	57	58	59

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: OTHER FUNDS (continued)			
0006 State Highway Fund (concluded)			
3714 Judgments and Settlements	\$ 35,520	\$ 35,875	\$ 36,234
3719 Fees for Copies or Filing of Records	1	1	1
3727 Fees for Administrative Services	33	33	34
3746 Rental of Lands/Miscellaneous Land Income	4,390	4,434	4,478
3752 Sale of Publications/Advertising	4,362	4,406	4,450
3767 Supplies/Equipment/Services – Federal/Other	3,692	3,729	3,766
3769 Forfeitures	4,000	4,040	4,080
3777 Warrants Voided by Statute of Limitation – Default Fund	3,051	3,082	3,113
3782 Repayments from Political Subdivisions/Other of Loans/Advances	12,250	17,850	19,313
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	333,624	278,724	228,047
3854 Interest Other – General, Non-Program	1,850	1,769	1,686
3879 Credit Card and Electronic Services Related Fees	14	14	14
3901 Allocations to GR 0001 (Unappropriated, Undyed Diesel), Fund 0002, Fund 0006 and Fund 0057 from Fund 0001 (Motor Fuels Tax)	2,846,376	2,882,944	2,919,723
3925 Allocations to Fund 0006 from Fund 0001 (Sales and Use Tax)	2,500,000	2,500,000	2,500,000
3928 Allocations to Fund 0006 (State Highway) from Fund 0001 (Motor Vehicle Tax)	599,855	638,801	689,167
Total Estimated Fund 0006 Receipts	<u>8,427,090</u>	<u>8,484,989</u>	<u>8,448,613</u>
0008 State Highway Debt Service Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1,385	1,157	947
Total Estimated Fund 0008 Receipts	<u>1,385</u>	<u>1,157</u>	<u>947</u>
0010 Texas Department of Motor Vehicles Fund			
3012 Motor Vehicle Certificates	48,183	48,424	48,666
3014 Motor Vehicle Registration Fees	46,276	65,558	63,850
3018 Special Vehicle Permits	14,294	14,508	14,726
3022 Assigned Vehicle Identification Number Fees	6	6	6
3035 Commercial Transportation Fees	6,724	6,758	6,792
3036 Motor Vehicle Complaints/Protests	32	32	32
3050 Abandoned Motor Vehicles	10	10	10
3081 Equipment Lease to County Automated Registration and Titling System	304	304	304
3717 Civil Penalties	1,832	1,850	1,869
3719 Fees for Copies or Filing of Records	5	5	5
3727 Fees for Administrative Services	58,202	58,493	58,785
3775 Returned Check Fees	24	24	24
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	8,270	6,910	5,653
3879 Credit Card and Electronic Services Related Fees	5,673	5,730	5,787
Total Estimated Fund 0010 Receipts	<u>189,835</u>	<u>208,612</u>	<u>206,509</u>
0011 Available University Fund			
3301 Land Office Fees	400	400	400
3315 Oil and Gas Lease Bonus	155	155	155
3328 Surface Damages	12,205	8,417	8,429
3337 Brine and Water Receipts	25,936	20,985	21,014
3340 Land Easements	74,851	67,033	70,485
3341 Grazing Lease Rental	5,000	5,000	5,000
3344 Sand, Shell, Gravel, Timber Sales	4,577	1,976	1,979
3777 Warrants Voided by Statute of Limitation – Default Fund	16	16	16
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	29,015	26,737	25,271
3854 Interest Other – General, Non-Program	1,875	1,875	1,875
3855 Interest on Investments, Obligations and Securities – General, Non-Program	1,524,925	1,626,790	1,717,075
Total Estimated Fund 0011 Receipts	<u>1,678,955</u>	<u>1,759,384</u>	<u>1,851,699</u>

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: OTHER FUNDS (continued)			
0044 Permanent School Fund			
3302 Land Office Administrative Fees	\$ 553	\$ 577	\$ 602
3315 Oil and Gas Lease Bonus	55,863	68,018	82,819
3316 Oil and Gas Lease Rental	966	966	966
3318 Sale of Natural Gas – State Energy Marketing Program	36,137	34,575	33,079
3320 Oil Royalties from Lands Owned by Educational Institutions	894,425	915,275	977,545
3321 Oil Royalties from Other State Lands for State Departments, Boards, Agencies	170	170	163
3325 Gas Royalties from Lands Owned by Educational Institutions	386,780	469,898	548,214
3327 Outer Continental Shelf Settlement Monies	1,564	1,564	1,564
3328 Surface Damages	6,812	7,328	7,883
3330 Hard Mineral – Prospect and Lease	484	484	484
3331 Wind/Other Surface Lease Income from School Land	95,000	2,078	2,078
3335 Royalties – Other Hard Minerals	460	457	455
3337 Brine and Water Receipts	241	241	241
3340 Land Easements	6,981	7,365	7,771
3341 Grazing Lease Rental	10,299	10,299	10,299
3342 Land Lease	968	968	968
3344 Sand, Shell, Gravel, Timber Sales	1,015	1,132	1,262
3350 Interest on Land Sales, Public School Land	7	7	7
3770 Administrative Penalties	3,322	3,322	3,322
3777 Warrants Voided by Statute of Limitation – Default Fund	1	1	1
3802 Reimbursements – Third Party	222	222	222
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	19,270	16,099	13,172
3854 Interest Other – General, Non-Program	12,790	13,737	14,755
3861 Gain on Sale of Investments, Obligations, and Securities	135,310	135,310	135,310
3864 Interest on State Deposits and Treasury Investments, Non-Operating Revenue – Operating Grants and Contributions	3,587	3,587	3,587
3873 Interest on Investments, Obligations and Securities, Operating Revenue – Operating Grants and Contributions	105,668	105,668	105,668
3879 Credit Card and Electronic Services Related Fees	4	4	4
3910 Transfers to Available Education Funds from Permanent Education Funds	(2,156,354)	(2,407,100)	(2,407,100)
Total Estimated Fund 0044 Receipts	<u>(377,455)</u>	<u>(607,748)</u>	<u>(454,659)</u>
0045 Permanent University Fund			
3315 Oil and Gas Lease Bonus	25,000	25,000	25,000
3316 Oil and Gas Lease Rental	200	200	200
3320 Oil Royalties from Lands Owned by Educational Institutions	1,823,090	1,376,225	1,469,854
3325 Gas Royalties from Lands Owned by Educational Institutions	193,907	235,577	274,840
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	350	350	350
Total Estimated Fund 0045 Receipts	<u>2,042,547</u>	<u>1,637,352</u>	<u>1,770,244</u>
0047 Texas A&M University Available Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	30,168	25,204	20,621
Total Estimated Fund 0047 Receipts	<u>30,168</u>	<u>25,204</u>	<u>20,621</u>
0053 Charter District Bond Guarantee Reserve Fund			
3530 School Bond Guarantee Fees	17,809	18,372	18,953
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	16	13	11
3864 Interest on State Deposits and Treasury Investments, Non-Operating Revenue – Operating Grants and Contributions	1	1	0
Total Estimated Fund 0053 Receipts	<u>17,826</u>	<u>18,386</u>	<u>18,964</u>

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: OTHER FUNDS (continued)			
0161 TexasSure Fund			
3014 Motor Vehicle Registration Fees	\$ 5,074	\$ 5,074	\$ 5,074
Total Estimated Fund 0161 Receipts	5,074	5,074	5,074
0175 Texas Infrastructure Resiliency Fund			
3740 Gifts/Grants/Donations – Non-Operating Revenue/Program Revenue – Operating Grants and Contributions	124	0	0
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	3,500	3,000	2,500
Total Estimated Fund 0175 Receipts	3,624	3,000	2,500
0176 Texas Energy Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	201,190	132,922	78,705
Total Estimated Fund 0176 Receipts	201,190	132,922	78,705
0179 Permanent Fund Supporting Graduate Education			
3854 Interest Other – General, Non-Program	11,000	11,000	11,000
Total Estimated Fund 0179 Receipts	11,000	11,000	11,000
0183 Texas Economic Development Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	980	820	670
3861 Gain on Sale of Investments, Obligations, and Securities	2,500	900	900
Total Estimated Fund 0183 Receipts	3,480	1,720	1,570
0184 Transportation Infrastructure Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	250	209	171
Total Estimated Fund 0184 Receipts	250	209	171
0186 Pesticide Disposal Fund			
3410 Agriculture Registration Fees	400	400	400
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	27	23	19
Total Estimated Fund 0186 Receipts	427	423	419
0188 Broadband Pole Replacement Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1,389	0	0
Total Estimated Fund 0188 Receipts	1,389	0	0
0191 Texas Broadband Infrastructure Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	36,562	13,917	5,353
Total Estimated Fund 0191 Receipts	36,562	13,917	5,353
0194 Flood Infrastructure Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	25,848	14,994	6,868
Total Estimated Fund 0194 Receipts	25,848	14,994	6,868
0195 Next Generation 9-1-1 Service Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	4,096	1,442	123
Total Estimated Fund 0195 Receipts	4,096	1,442	123
0211 University of Texas Interest and Sinking Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	70	53	53
Total Estimated Fund 0211 Receipts	70	53	53

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: OTHER FUNDS (continued)			
0214 Available National Research University Fund			
3777 Warrants Voided by Statute of Limitation – Default Fund	\$ 2	\$ 2	\$ 2
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1,606	1,342	1,098
Total Estimated Fund 0214 Receipts	1,608	1,344	1,100
0301 Rural Water Assistance Fund			
3857 Interest on State Deposits and Treasury Investments, Operating Revenue – Operating Grants and Contributions	60	55	50
3875 Interest Income, Other Operating Revenue – Operating Grants and Contributions	1,549	1,504	1,459
Total Estimated Fund 0301 Receipts	1,609	1,559	1,509
0302 Water Infrastructure Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1,334	1,114	912
3854 Interest Other – General, Non-Program	2,099	1,779	1,441
Total Estimated Fund 0302 Receipts	3,433	2,893	2,353
0303 Assistant Prosecutor Supplement Fund			
3858 Bail Bond Surety Fees	3,270	3,270	3,270
Total Estimated Fund 0303 Receipts	3,270	3,270	3,270
0304 Property Tax Relief Fund			
3004 Motor Vehicle Sales and Use Tax	34,487	35,004	35,704
3130 Franchise/Business Margins Tax	1,889,503	1,966,304	2,240,137
3275 Cigarette Tax	578,600	487,300	510,800
3278 Cigar and Tobacco Products Tax	25,206	26,173	27,068
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	11,206	4,260	3,612
Total Estimated Fund 0304 Receipts	2,539,002	2,519,041	2,817,321
0305 Tax Reduction and Excellence in Education Fund			
3102 Limited Sales and Use Tax	2,024,777	2,190,727	2,358,502
Total Estimated Fund 0305 Receipts	2,024,777	2,190,727	2,358,502
0308 Leaking Water Wells Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	413	345	282
Total Estimated Fund 0308 Receipts	413	345	282
0325 Coronavirus Relief Fund			
3777 Warrants Voided by Statute of Limitation – Default Fund	2,000	0	0
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	103,000	88,000	80,000
Total Estimated Fund 0325 Receipts	105,000	88,000	80,000
0326 Charter School Liquidation Fund			
3754 Other Surplus or Salvage Property/Materials Sales	51	51	51
Total Estimated Fund 0326 Receipts	51	51	51
0327 Texas-bred Incentive Fund			
3193 Breakage – Horse Racing	2,095	2,095	2,095
Total Estimated Fund 0327 Receipts	2,095	2,095	2,095
0328 Jury Service Fund			
3704 Court Costs	10,945	10,945	10,945
Total Estimated Fund 0328 Receipts	10,945	10,945	10,945

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: OTHER FUNDS (continued)			
0356 Economically Distressed Areas Clearance Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	\$ 170	\$ 146	\$ 134
Total Estimated Fund 0356 Receipts	170	146	134
0357 Economically Distressed Areas Clearance Interest and Sinking Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	41	35	32
Total Estimated Fund 0357 Receipts	41	35	32
0358 Agricultural Water Conservation Fund			
3857 Interest on State Deposits and Treasury Investments, Operating Revenue – Operating Grants and Contributions	160	155	150
3875 Interest Income, Other Operating Revenue – Operating Grants and Contributions	33	26	20
Total Estimated Fund 0358 Receipts	193	181	170
0361 State Water Implementation Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1,900	1,968	1,963
Total Estimated Fund 0361 Receipts	1,900	1,968	1,963
0364 Permanent Endowment Fund for the Rural Community Health Care Investment Program			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	135	116	106
Total Estimated Fund 0364 Receipts	135	116	106
0365 Texas Mobility Fund			
3014 Motor Vehicle Registration Fees	2	2	2
3020 Motor Vehicle Inspection Replacement Fees	122,000	123,220	124,452
3025 Driver's License Fees	190,665	193,525	114,858
3027 Driver Record Information Fees	76,064	76,825	77,593
3057 Motor Carrier Act Penalties	3,500	3,500	3,500
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	14,007	11,702	9,574
Total Estimated Fund 0365 Receipts	406,238	408,774	329,979
0368 Fund for Veterans' Assistance			
3740 Gifts/Grants/Donations – Non-Operating Revenue/Program Revenue – Operating Grants and Contributions	2,865	2,865	2,865
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	2,134	1,783	1,458
3922 Transfers to GR Account – Foundation School 0193 from GR Account – Lottery 5025 (Education)	22,964	22,246	21,862
3963 Transfer to GR Account – State Owned Multicategorical Teaching Hospital 5049 and Unappropriated GR 0001 from GR Account – Lottery 5025 (Other)	3,387	3,511	3,626
Total Estimated Fund 0368 Receipts	31,350	30,405	29,811
0369 Federal American Recovery and Reinvestment Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	2,114	1,812	1,661
Total Estimated Fund 0369 Receipts	2,114	1,812	1,661
0370 Texas Water Development Fund II Clearance Fund			
3857 Interest on State Deposits and Treasury Investments, Operating Revenue – Operating Grants and Contributions	7,392	6,336	5,808
Total Estimated Fund 0370 Receipts	7,392	6,336	5,808

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: OTHER FUNDS (continued)			
0371 Texas Water Development Fund II			
3782 Repayments from Political Subdivisions/Other of Loans/Advances	\$ 25,642	\$ 25,642	\$ 25,642
3854 Interest Other – General, Non-Program	1,078	1,013	952
3857 Interest on State Deposits and Treasury Investments, Operating Revenue – Operating Grants and Contributions	2,073	1,732	1,417
3875 Interest Income, Other Operating Revenue – Operating Grants and Contributions	63,225	60,786	58,560
Total Estimated Fund 0371 Receipts	<u>92,018</u>	<u>89,173</u>	<u>86,571</u>
0372 Texas Water Development Fund II Interest and Sinking Fund			
3857 Interest on State Deposits and Treasury Investments, Operating Revenue – Operating Grants and Contributions	50	50	50
Total Estimated Fund 0372 Receipts	<u>50</u>	<u>50</u>	<u>50</u>
0373 Freestanding Emergency Medical Care Facility Licensing Fund			
3557 Health Care Facilities Fees	1,003	1,003	1,003
Total Estimated Fund 0373 Receipts	<u>1,003</u>	<u>1,003</u>	<u>1,003</u>
0374 Veterans Financial Assistance Program Fund			
3634 Medicare Reimbursements	5,392	5,520	5,573
3740 Gifts/Grants/Donations – Non-Operating Revenue/Program Revenue – Operating Grants and Contributions	52	51	50
3750 Sale of Furniture and Equipment	9	10	12
3777 Warrants Voided by Statute of Limitation – Default Fund	12	12	10
3802 Reimbursements – Third Party	65	71	78
3840 Veteran Home/Cemetery Payments from Residents, VA Reimbursements and Non-Veterans	17,940	15,919	15,465
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	3,684	3,077	2,518
Total Estimated Fund 0374 Receipts	<u>27,154</u>	<u>24,660</u>	<u>23,706</u>
0383 Veterans Housing Program, Tax-Exempt Issues			
3307 Repayment of Principal on Veterans Land/Housing Contracts	118,321	120,349	122,378
3308 Interest on Veterans Land/Housing Contracts	48,466	49,129	49,792
3714 Judgments and Settlements	11	11	11
3770 Administrative Penalties	37	42	47
3777 Warrants Voided by Statute of Limitation – Default Fund	35	39	43
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	27,496	22,971	18,795
3861 Gain on Sale of Investments, Obligations, and Securities	2	2	0
Total Estimated Fund 0383 Receipts	<u>194,368</u>	<u>192,543</u>	<u>191,066</u>
0384 Veterans Housing Program, Taxable Issues			
3307 Repayment of Principal on Veterans Land/Housing Contracts	37,331	33,339	29,347
3308 Interest on Veterans Land/Housing Contracts	9,832	13,230	7,551
3770 Administrative Penalties	27	31	34
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	3,819	3,190	2,610
3861 Gain on Sale of Investments, Obligations, and Securities	12	13	14
Total Estimated Fund 0384 Receipts	<u>51,021</u>	<u>49,803</u>	<u>39,556</u>
0385 Veterans Land Program, Tax-Exempt Issues			
3307 Repayment of Principal on Veterans Land/Housing Contracts	61	91	93
3308 Interest on Veterans Land/Housing Contracts	31	43	37
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	4	4	3
Total Estimated Fund 0385 Receipts	<u>96</u>	<u>138</u>	<u>133</u>

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: OTHER FUNDS (continued)			
0387 Texas Opportunity Plan Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	\$ 3	\$ 3	\$ 2
Total Estimated Fund 0387 Receipts	3	3	2
0388 Texas College Student Loan Bonds Interest and Sinking Fund			
3517 Repayment of College Student Loans	150,614	152,120	153,641
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	16,395	13,697	11,207
Total Estimated Fund 0388 Receipts	167,009	165,817	164,848
0482 Storage Acquisition Fund			
3854 Interest Other – General, Non-Program	13	12	11
Total Estimated Fund 0482 Receipts	13	12	11
0484 Texas Water Fund			
3854 Interest Other – General, Non-Program	40,606	33,924	27,756
Total Estimated Fund 0482 Receipts	40,606	33,924	27,756
0493 Endowment Fund for the Blind			
3740 Gifts/Grants/Donations – Non-Operating Revenue/Program Revenue – Operating Grants and Contributions	8	8	8
Total Estimated Fund 0493 Receipts	8	8	8
0522 Veterans Land Program Administration Fund			
3802 Reimbursements – Third Party	5	0	0
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	165	101	81
Total Estimated Fund 0522 Receipts	170	101	81
0529 Veterans Housing Assistance Series 1984A Fund			
3305 Veterans Land Board Service Fees	0	0	1
3307 Repayment of Principal on Veterans Land/Housing Contracts	7,335	7,700	8,066
3308 Interest on Veterans Land/Housing Contracts	3,152	3,469	3,786
3770 Administrative Penalties	1	0	0
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1,734	1,448	1,185
Total Estimated Fund 0529 Receipts	12,222	12,617	13,038
0571 Veterans Land Bond Series 1986 Refunding Fund			
3305 Veterans Land Board Service Fees	391	383	375
3307 Repayment of Principal on Veterans Land/Housing Contracts	(17,789)	(19,535)	(23,207)
3308 Interest on Veterans Land/Housing Contracts	24,416	24,499	24,582
3714 Judgments and Settlements	3	3	3
3770 Administrative Penalties	10	10	10
3775 Returned Check Fees	(3)	(3)	(4)
3802 Reimbursements – Third Party	17	21	12
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	3,616	3,021	2,472
3861 Gain on Sale of Investments, Obligations, and Securities	429	455	430
3879 Credit Card and Electronic Services Related Fees	4	4	4
Total Estimated Fund 0571 Receipts	11,094	8,858	4,677
0573 Judicial Fund			
3014 Motor Vehicle Registration Fees	5	5	5
3195 Additional Legal Services Fee	2,500	2,500	2,500
3704 Court Costs	23,382	23,321	23,262
3711 Judicial Fees	61,032	61,032	61,032

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: OTHER FUNDS (continued)			
0573 Judicial Fund (concluded)			
3717 Civil Penalties	\$ 25,000	\$ 25,000	\$ 25,000
3719 Fees for Copies or Filing of Records	1	1	1
Total Estimated Fund 0573 Receipts	111,920	111,859	111,800
0590 Veterans Housing Assistance Bonds Series 1992 Fund			
3307 Repayment of Principal on Veterans Land/Housing Contracts	12,599	11,640	10,681
3308 Interest on Veterans Land/Housing Contracts	3,751	3,580	3,410
3770 Administrative Penalties	3	3	3
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	140	117	96
3861 Gain on Sale of Investments, Obligations, and Securities	15	18	17
Total Estimated Fund 0590 Receipts	16,508	15,358	14,207
0599 Economic Stabilization Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	114,519	0	0
Total Estimated Fund 0599 Receipts	114,519	0	0
0626 Veterans Bonds Activity Series 1989 Fund			
3307 Repayment of Principal on Veterans Land/Housing Contracts	64	62	52
3308 Interest on Veterans Land/Housing Contracts	9	6	4
Total Estimated Fund 0626 Receipts	73	68	56
0683 Texas Agricultural Fund			
3042 Motor Vehicle Assessment – Young Farmer Program	578	578	578
3401 Repayment of Financial Assistance Loans/Agricultural Products	170	170	170
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	720	600	490
3855 Interest on Investments, Obligations and Securities – General, Non-Program	24	21	19
Total Estimated Fund 0683 Receipts	1,492	1,369	1,257
0733 T.P.F.A. Series B Master Lease Interest and Sinking Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1	5	5
Total Estimated Fund 0733 Receipts	1	5	5
0735 T.P.F.A. Series B Master Lease Project Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	40	2	1
Total Estimated Fund 0735 Receipts	40	2	1
0827 Anthropogenic Carbon Dioxide Storage Trust Fund			
3366 Business Fees – Natural Resources	100	100	100
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	21	21	21
Total Estimated Fund 0827 Receipts	121	121	121
7042 T.P.F.A. G.O. Commercial Paper Series A&B Cancer Project Interest and Sinking Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	2	3	2
Total Estimated Fund 7042 Receipts	2	3	2
7056 T.P.F.A. G.O. Series 2014A Refunding Interest and Sinking Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	8	0	0
Total Estimated Fund 7056 Receipts	8	0	0
7058 T.P.F.A. G.O. Taxable Series 2014B Refunding Interest and Sinking Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	7	0	0
Total Estimated Fund 7058 Receipts	7	0	0

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: OTHER FUNDS (continued)			
7059 T.P.F.A. G.O. Series 2015A Refunding Interest and Sinking Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	\$ 7	\$ 4	\$ 2
Total Estimated Fund 7059 Receipts	<u>7</u>	<u>4</u>	<u>2</u>
7061 T.P.F.A. G.O. and Refunding Bonds (CPRIT), Series 2015C, Interest and Sinking Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	14	12	9
Total Estimated Fund 7061 Receipts	<u>14</u>	<u>12</u>	<u>9</u>
7063 T.P.F.A. G.O. Refunding Bonds, Series 2016, Interest and Sinking Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	10	8	7
Total Estimated Fund 7063 Receipts	<u>10</u>	<u>8</u>	<u>7</u>
7065 T.P.F.A. G.O. Refunding Bonds, (TMPC) Series 2016, Interest and Sinking Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1	1	1
Total Estimated Fund 7065 Receipts	<u>1</u>	<u>1</u>	<u>1</u>
7067 T.P.F.A. G.O. and Refunding Bonds (CPRIT), Series 2017, Interest and Sinking Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	15	12	10
Total Estimated Fund 7067 Receipts	<u>15</u>	<u>12</u>	<u>10</u>
7069 T.P.F.A. G.O. Refunding Bonds, Series 2017A, Interest and Sinking Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	6	5	4
Total Estimated Fund 7069 Receipts	<u>6</u>	<u>5</u>	<u>4</u>
7071 T.P.F.A. G.O. Refunding Bonds, Series 2017B, Interest and Sinking Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1	1	1
Total Estimated Fund 7071 Receipts	<u>1</u>	<u>1</u>	<u>1</u>
7073 T.P.F.A. G.O. Refunding Bonds Taxable Series 2018 CPRIT Interest and Sinking Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	13	10	8
Total Estimated Fund 7073 Receipts	<u>13</u>	<u>10</u>	<u>8</u>
7075 T.P.F.A. G.O. Refunding Bonds, Series 2018A, Interest and Sinking Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	13	9	7
Total Estimated Fund 7075 Receipts	<u>13</u>	<u>9</u>	<u>7</u>
7077 T.P.F.A. G.O. and Refunding Bonds, Taxable Series 2020, Interest and Sinking Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	24	20	15
Total Estimated Fund 7077 Receipts	<u>24</u>	<u>20</u>	<u>15</u>
7079 T.P.F.A. G.O. and Refunding Bonds, Taxable Series 2021A, Interest and Sinking Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	8	13	10
Total Estimated Fund 7079 Receipts	<u>8</u>	<u>13</u>	<u>10</u>
7081 T.P.F.A. G.O. and Refunding Bonds, Taxable Series 2021A, Interest and Sinking Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	22	23	18
Total Estimated Fund 7081 Receipts	<u>22</u>	<u>23</u>	<u>18</u>
7209 T.P.F.A. G.O. Series 2008A Refunding DPS Project Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	23	1	1
Total Estimated Fund 7209 Receipts	<u>23</u>	<u>1</u>	<u>1</u>

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (continued)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: OTHER FUNDS (continued)			
7211 T.P.F.A. G.O. Series 2009B DPS Project Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	\$ 53	\$ 2	\$ 2
Total Estimated Fund 7211 Receipts	53	2	2
7213 T.P.F.A. G.O. Series 2009B THC Project Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	2	0	0
Total Estimated Fund 7213 Receipts	2	0	0
7352 T.P.F.A. Revenue Commercial Paper Series 2016 A&B TFC Interest and Sinking Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	0	6	11
Total Estimated Fund 7352 Receipts	0	6	11
7356 T.P.F.A. Lease Revenue and Refunding (TFC Project) Tax-Exempt Interest and Sinking Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	11	9	7
Total Estimated Fund 7356 Receipts	11	9	7
7360 T.P.F.A. Lease Revenue and Refunding Taxable Series 2020 (TFC) Interest and Sinking Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	14	12	10
Total Estimated Fund 7360 Receipts	14	12	10
7362 T.P.F.A. Lease Revenue Taxable Series 2021 (TxDOT) Interest and Sinking Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	11	9	8
Total Estimated Fund 7362 Receipts	11	9	8
7516 T.P.F.A. Lease Revenue and Refunding (TFC Project) Tax-Exempt Project Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	862	4,599	3,231
Total Estimated Fund 7516 Receipts	862	4,599	3,231
7517 T.P.F.A. Lease Revenue Taxable Series 2021 (TxDOT) Project Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	62	3	2
Total Estimated Fund 7517 Receipts	62	3	2
7604 T.P.F.A. G.O. Commercial Paper Series 2002B Colonias Project Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	23	1	1
Total Estimated Fund 7604 Receipts	23	1	1
7618 T.P.F.A. G.O. Commercial Paper Series 2002A DPS Project B Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	21	1	1
Total Estimated Fund 7618 Receipts	21	1	1
7629 T.P.F.A. G.O. Commercial Paper Series 2008 DPS Project 1A Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	247	124	33
Total Estimated Fund 7629 Receipts	247	124	33
7636 T.P.F.A. G.O. Commercial Paper Series 2008 THC Project 1A Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	2	0	0
Total Estimated Fund 7636 Receipts	2	0	0
7639 T.P.F.A. Cancer Prevention and Research Institute of Texas Project Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	8,876	1,560	1,284
Total Estimated Fund 7639 Receipts	8,876	1,560	1,284
7647 T.P.F.A. G.O. Commercial Paper Series 2008 TPWD Project 1B Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	6	0	0
Total Estimated Fund 7647 Receipts	6	0	0

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE I (concluded)

Estimate of Revenue by Source, Fund, Account and Object

(Thousands of Dollars)

Fund No.	Fiscal Year		
	2025	2026	2027
SOURCE: OTHER FUNDS (concluded)			
7648 T.P.F.A. G.O. Commercial Paper Series 2008 DPS Project 1B Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	\$ 17	\$ 1	\$ 0
Total Estimated Fund 7648 Receipts	17	1	0
7650 T.P.F.A. G.O. Commercial Paper Series 2008 THC Project 1C Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1	0	0
Total Estimated Fund 7650 Receipts	1	0	0
7651 T.P.F.A. G.O. Commercial Paper Series 2008 DSHS Project 1C Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	10	0	0
Total Estimated Fund 7651 Receipts	10	0	0
7652 T.P.F.A. G.O. Commercial Paper Series 2008 TFC Project 1C Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	13	1	0
Total Estimated Fund 7652 Receipts	13	1	0
7654 T.P.F.A. G.O. Commercial Paper Series 2008 TPWD Project 1C Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	20	3	1
Total Estimated Fund 7654 Receipts	20	3	1
7656 T.P.F.A. G.O. Commercial Paper Series 2008 DPS Project 1C Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	31	1	1
Total Estimated Fund 7656 Receipts	31	1	1
7657 T.P.F.A. G.O. Commercial Paper Series 2008 TFC Project 1D Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	3	0	0
Total Estimated Fund 7657 Receipts	3	0	0
7659 T.P.F.A. G.O. Commercial Paper Series 2008 TPWD Project 1D Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	9	2	0
Total Estimated Fund 7659 Receipts	9	2	0
7662 T.P.F.A. G.O. Commercial Paper Series 2008 THC Project 1D Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	1	0	0
Total Estimated Fund 7662 Receipts	1	0	0
7800 T.P.F.A. Revenue Commercial Paper Series 2016 A&B TFC Project Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	759	418	155
Total Estimated Fund 7800 Receipts	759	418	155
7802 T.P.F.A. Revenue Commercial Paper Series 2019A (HHSC Deferred Maintenance) Project Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	743	324	256
Total Estimated Fund 7802 Receipts	743	324	256
7805 T.P.F.A. Revenue Commercial Paper Series 2019A (TXDMV Camp Hubbard) Project Fund			
3851 Interest on State Deposits and Treasury Investments – General, Non-Program	70	623	168
Total Estimated Fund 7802 Receipts	70	623	168
Total Estimated Other Funds	\$ 28,649,195	\$ 27,599,829	\$ 27,559,787
Total Estimated All Funds	\$ 178,942,346	\$ 180,304,701	\$ 181,848,366

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE II

Estimated Fund Balances for Fiscal Year 2025

(Thousands of Dollars)

Fund	Acct	Fund or Account Name	Beginning Balance	Estimated Revenue	Estimated Net Transfers	Estimated Expenditures	Ending Balance
GROUP 01: GENERAL STATE OPERATING AND DISBURSING FUNDS							
0001	0001	General Revenue Fund	\$ 26,742,448	\$ 134,628,225	\$ (45,664,671)	\$ 96,108,137	\$ 19,597,865
0001	0009	GR Account – Game, Fish, and Water Safety	183,945	220,721	(8,050)	216,612	180,004
0001	0019	GR Account – Vital Statistics	22,826	19,890	(2,980)	21,311	18,425
0001	0027	GR Account – Coastal Protection	10,270	25,595	(1,382)	15,830	18,653
0001	0028	GR Account – Appraiser Registry	0	923	0	426	497
0001	0036	GR Account – Texas Department of Insurance Operating	212,049	57,525	134,371	235,975	167,970
0001	0064	GR Account – State Parks	174,887	65,296	148,806	185,666	203,323
0001	0088	GR Account – Low-Level Radioactive Waste	17,577	675	(516)	2,105	15,631
0001	0099	GR Account – Operators and Chauffeurs License	403	0	0	0	403
0001	0107	GR Account – Comprehensive Rehabilitation	1,500	0	0	0	1,500
0001	0116	GR Account – Texas Commission on Law Enforcement	7,199	5,878	84	5,400	7,761
0001	0129	GR Account – Hospital Licensing	25,351	1,658	(118)	1,452	25,439
0001	0151	GR Account – Clean Air	316,380	85,025	(7,603)	78,503	315,299
0001	0153	GR Account – Water Resource Management	76,805	116,396	(4,578)	123,349	65,274
0001	0158	GR Account – Watermaster Administration	1,981	2,620	(36)	3,000	1,565
0001	0165	GR Account – Unemployment Compensation Special Administration	65,046	22,585	8,211	20,509	75,333
0001	0225	GR Account – University of Houston Current	139,766	84,361	(3,049)	115,547	105,531
0001	0227	GR Account – Angelo State University Current	6,929	11,995	(385)	18,361	178
0001	0228	GR Account – University of Texas at Tyler Current	20,531	15,345	(419)	11,359	24,098
0001	0229	GR Account – University of Houston – Clear Lake Current	5,147	12,242	(434)	13,395	3,560
0001	0230	GR Account – Texas A&M University – Corpus Christi Current	7,961	17,353	(588)	16,692	8,034
0001	0231	GR Account – Texas A&M International University Current	14,238	12,387	(414)	12,850	13,361
0001	0232	GR Account – Texas A&M University – Texarkana Current	3,749	2,302	(45)	2,058	3,948
0001	0233	GR Account – University of Houston – Victoria Current	1,508	4,501	(248)	5,453	308
0001	0236	GR Account – University of Texas System Cancer Center Current	2,494	736	(13)	51	3,166
0001	0237	GR Account – Texas State Technical College System Current	4,809	8,649	291	10,084	3,665
0001	0238	GR Account – University of Texas at Dallas Current	21,434	65,747	(2,046)	75,296	9,839
0001	0239	GR Account – Texas Tech University Health Sciences Center Current	21,938	15,724	(692)	14,236	22,734
0001	0242	GR Account – Texas A&M University Current	430	124,087	(3,646)	118,869	2,002
0001	0243	GR Account – Tarleton State University Current	9,081	18,715	(761)	18,500	8,535
0001	0244	GR Account – University of Texas at Arlington Current	18,883	74,034	(2,306)	72,120	18,491
0001	0245	GR Account – Prairie View A&M University Current	28,352	18,121	(762)	16,152	29,559
0001	0246	GR Account – University of Texas Medical Branch at Galveston Current	13	14,341	(1,866)	12,363	125
0001	0247	GR Account – Texas Southern University Current	10,824	25,573	(777)	25,798	9,822
0001	0248	GR Account – University of Texas at Austin Current	112,512	148,444	(2,905)	147,095	110,956
0001	0249	GR Account – University of Texas at San Antonio Current	43,509	49,256	(1,819)	44,341	46,605
0001	0250	GR Account – University of Texas at El Paso Current	3,800	27,600	(887)	29,904	609
0001	0251	GR Account – University of Texas of the Permian Basin Current	1,752	6,161	(294)	6,578	1,041
0001	0252	GR Account – University of Texas Southwestern Medical Center Current	28,249	9,241	(288)	7,016	30,186
0001	0253	GR Account – Texas Woman's University Current	10,807	25,025	843	22,209	14,466
0001	0254	GR Account – Texas A&M University – Kingsville Current	6,222	13,579	(959)	13,013	5,829
0001	0255	GR Account – Texas Tech University Current	6,960	65,432	(2,181)	61,196	9,015
0001	0256	GR Account – Lamar University Current	15,821	20,735	(751)	19,749	16,056
0001	0257	GR Account – East Texas A&M University Current	3,367	14,236	(542)	14,500	2,561

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE II (continued)

Estimated Fund Balances for Fiscal Year 2025

(Thousands of Dollars)

Fund	Acct	Fund or Account Name	Beginning Balance	Estimated Revenue	Estimated Net Transfers	Estimated Expenditures	Ending Balance
GROUP 01: GENERAL STATE OPERATING AND DISBURSING FUNDS (continued)							
0001	0258	GR Account – University of North Texas Current	\$ 30,645	\$ 100,102	\$ (5,057)	\$ 107,693	\$ 17,997
0001	0259	GR Account – Sam Houston State University Current	8,926	28,623	(1,042)	28,159	8,348
0001	0260	GR Account – Texas State University Current	30,261	56,910	(2,800)	57,357	27,014
0001	0261	GR Account – Stephen F. Austin State University Current	1,040	13,401	(393)	12,471	1,577
0001	0262	GR Account – Sul Ross State University Current	760	4,226	(64)	2,300	2,622
0001	0263	GR Account – West Texas A&M University Current	1,421	11,114	(438)	9,952	2,145
0001	0264	GR Account – Midwestern State University Current	7,443	5,383	(125)	4,143	8,558
0001	0268	GR Account – University of Houston Downtown Current	2,053	17,908	(733)	17,109	2,119
0001	0271	GR Account – University of Texas Health Science Center at Houston Current	22,468	25,936	(996)	24,628	22,780
0001	0275	GR Account – Texas A&M University at Galveston Current	7,136	3,364	(208)	3,776	6,516
0001	0279	GR Account – University of Texas Health Science Center at San Antonio Current	3,921	15,289	(634)	17,781	795
0001	0280	GR Account – University of North Texas Health Science Center at Fort Worth Current	7,815	12,596	(639)	12,365	7,407
0001	0282	GR Account – University of Texas Health Center at Tyler Current	3	1,629	300	36	1,896
0001	0285	GR Account – Lamar State College Orange Current	5,308	1,691	(68)	322	6,609
0001	0286	GR Account – Lamar State College Port Arthur Current	5,981	1,889	(111)	1,638	6,121
0001	0287	GR Account – Lamar Institute of Technology Current	6,103	2,858	(195)	2,135	6,631
0001	0289	GR Account – Texas A&M University System Health Science Center Current	42,155	24,945	(1,263)	26,536	39,301
0001	0290	GR Account – Texas A&M University – San Antonio Current	10,284	6,753	(292)	6,627	10,118
0001	0291	GR Account – Texas A&M University – Central Texas Current	1,131	2,866	(203)	1,763	2,031
0001	0292	GR Account – University of North Texas – Dallas Current	6,341	7,418	(365)	7,133	6,261
0001	0293	GR Account – University of Texas – Rio Grande Valley Current	29,311	42,210	(453)	41,013	30,055
0001	0294	GR Account – Texas Tech University Health Sciences Center El Paso Current	8,004	5,814	(151)	6,317	7,350
0001	0334	GR Account – Commission on the Arts Operating	0	152	0	152	0
0001	0341	GR Account – Food and Drug Retail Fee	18,855	3,359	(784)	2,311	19,119
0001	0412	GR Account – Midwestern State University Special Mineral	0	8	0	8	0
0001	0450	GR Account – Coastal Public Lands Management Fee	1,194	350	(7)	273	1,264
0001	0453	GR Account – Disaster Contingency	373	0	0	0	373
0001	0467	GR Account – Texas Recreation and Parks	20,005	6,800	11,757	17,559	21,003
0001	0468	GR Account – Texas Commission on Environmental Quality Occupational Licensing	12,220	1,929	(157)	2,481	11,511
0001	0472	GR Account – Inaugural	100	0	0	0	100
0001	0492	GR Account – Business Enterprise Program	487	964	(18)	987	446
0001	0501	GR Account – Motorcycle Education	20,261	1,468	(2)	655	21,072
0001	0506	GR Account – Non-Game and Endangered Species Conservation	1,411	42	(17)	54	1,382
0001	0507	GR Account – State Lease	29,590	0	23,183	415	52,358
0001	0512	GR Account – Bureau of Emergency Management	5,025	3,474	(327)	3,483	4,689
0001	0524	GR Account – Public Health Services Fees	29,377	29,657	(3,744)	23,152	32,138
0001	0543	GR Account – Texas Capital Trust	16,250	2,026	0	0	18,276
0001	0544	GR Account – Lifetime License Endowment	35,740	2,930	(1)	125	38,544
0001	0549	GR Account – Waste Management	157,918	57,607	(4,073)	56,170	155,282
0001	0550	GR Account – Hazardous and Solid Waste Remediation Fees	36,098	35,908	(2,797)	30,614	38,595
0001	0570	GR Account – Federal Surplus Property Service Charge	9,356	3,778	79	2,879	10,334

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE II (continued)

Estimated Fund Balances for Fiscal Year 2025

(Thousands of Dollars)

Fund	Acct	Fund or Account Name	Beginning Balance	Estimated Revenue	Estimated Net Transfers	Estimated Expenditures	Ending Balance
GROUP 01: GENERAL STATE OPERATING AND DISBURSING FUNDS (continued)							
0001	0581	GR Account – Bill Blackwood Law Enforcement Management Institute	\$ 3,769	\$ 2,517	\$ 0	\$ 2,605	\$ 3,681
0001	0597	GR Account – Texas Racing Commission	1,063	5,047	(151)	5,141	818
0001	0655	GR Account – Petroleum Storage Tank Remediation	57,497	21,999	(4,350)	30,194	44,952
0001	0664	GR Account – Texas Preservation Trust	4,480	330	(24)	2,232	2,554
0001	0679	GR Account – Artificial Reef	16,795	1,140	(3)	325	17,607
0001	5003	GR Account – Hotel Occupancy Tax for Economic Development	154,909	0	65,895	56,272	164,532
0001	5004	GR Account – Parks and Wildlife Conservation and Capital	117,677	0	52,321	80,001	89,997
0001	5005	GR Account – Oil Overcharge	81,681	17,249	(4,707)	12,114	82,109
0001	5006	GR Account – Attorney General Law Enforcement	2,014	1,601	1,505	4,033	1,087
0001	5007	GR Account – Commission on State Emergency Communications	72,379	22,624	(4,580)	24,318	66,105
0001	5008	GR Account – Inaugural Endowment	305	0	0	0	305
0001	5010	GR Account – Sexual Assault Program	44,682	14,592	35,175	33,397	61,052
0001	5012	GR Account – Crime Stoppers Assistance	1,278	414	(5)	350	1,337
0001	5013	GR Account – Breath Alcohol Testing	10,592	666	0	1,403	9,855
0001	5017	GR Account – Asbestos Removal Licensure	23,149	2,932	(228)	4,369	21,484
0001	5018	GR Account – Home Health Services	15,552	9,234	0	12,155	12,631
0001	5020	GR Account – Workplace Chemicals List	3,633	1,932	(79)	1,574	3,912
0001	5021	GR Account – Certification of Mammography Systems	4,161	1,473	(78)	1,519	4,037
0001	5022	GR Account – Oyster Sales	24	78	0	78	24
0001	5024	GR Account – Food and Drug Registration	44,472	11,397	(1,957)	10,069	43,843
0001	5025	GR Account – Lottery	151,778	3,003,060	(1,997,279)	1,005,768	151,791
0001	5029	GR Account – Center for Study and Prevention of Juvenile Crime and Delinquency	5,354	1,458	(60)	2,041	4,711
0001	5031	GR Account – Excess Benefit Arrangement, Teacher Retirement System	2,341	0	104	0	2,445
0001	5037	GR Account – Sexual Assault Prevention and Crisis Services	0	0	2,993	0	2,993
0001	5040	GR Account – Tobacco Settlement	869,294	449,900	(3,031)	281,505	1,034,658
0001	5049	GR Account – State Owned Multicategorical Teaching Hospital	439	0	(439)	0	0
0001	5050	GR Account – 9-1-1 Service Fees	54,252	4,407	23,555	46,516	35,698
0001	5059	GR Account – Peace Officer Flag	0	0	0	0	0
0001	5060	GR Account – Private Sector Prison Industries	999	0	30	29	1,000
0001	5064	GR Account – Volunteer Fire Department Assistance	69,354	23,231	(611)	25,382	66,592
0001	5065	GR Account – Environmental Testing Laboratory Accreditation	592	750	(1)	1,010	331
0001	5066	GR Account – Rural Volunteer Fire Department Insurance	5,045	0	2,800	2,850	4,995
0001	5071	GR Account – Emissions Reduction Plan	1,993,797	0	(421)	352	1,993,024
0001	5073	GR Account – Fair Defense	16,912	35,402	(3,772)	44,563	3,979
0001	5080	GR Account – Quality Assurance	15,629	14,952	43,386	60,032	13,935
0001	5083	GR Account – Correctional Management Institute and Criminal Justice Center	1,781	1,455	(55)	1,505	1,676
0001	5085	GR Account – Child Abuse Neglect and Prevention Trust	967	3,927	(4,285)	0	609
0001	5093	GR Account – Dry Cleaning Facility Release	18,363	2,536	(41)	3,959	16,899
0001	5094	GR Account – Operating Permit Fees	20,945	48,665	(2,865)	43,842	22,903
0001	5096	GR Account – Perpetual Care	12,252	1,429	0	0	13,681
0001	5101	GR Account – Subsequent Injury	115,405	17,474	(523)	8,574	123,782
0001	5103	GR Account – Texas B-On-Time Student Loan	157,819	4	(156,351)	1,472	0
0001	5105	GR Account – Public Assurance	6,198	4,920	(4)	4,205	6,909
0001	5106	GR Account – Economic Development Bank	17,694	95	(1,500)	1,000	15,289

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE II (continued)

Estimated Fund Balances for Fiscal Year 2025

(Thousands of Dollars)

Fund	Acct	Fund or Account Name	Beginning Balance	Estimated Revenue	Estimated Net Transfers	Estimated Expenditures	Ending Balance
GROUP 01: GENERAL STATE OPERATING AND DISBURSING FUNDS (continued)							
0001	5107	GR Account – Texas Enterprise	\$ 464,194	\$ 20,086	\$ (50,000)	\$ 35	\$ 434,245
0001	5108	GR Account – EMS, Trauma Facilities, Trauma Care Systems	18,499	2,584	(4)	3,510	17,569
0001	5111	GR Account – Designated Trauma Facility and EMS	93,530	112,961	(82,436)	15,941	108,114
0001	5125	GR Account – Childhood Immunization	430	157	0	39	548
0001	5128	GR Account – Employment and Training Investment Holding	379,374	141,894	(30,400)	386	490,482
0001	5136	GR Account – Cancer Prevention and Research	947	40	0	66	921
0001	5138	GR Account – Fire Prevention and Public Safety	49	0	0	0	49
0001	5139	GR Account – Historic Site	9,720	785	17,966	17,673	10,798
0001	5143	GR Account – Jobs and Education For Texans (JET)	1,149	0	0	0	1,149
0001	5144	GR Account – Physician Education Loan Repayment Program	39,308	0	0	12,055	27,253
0001	5147	GR Account – Texas Physician Health Program	475	449	(22)	381	521
0001	5150	GR Account – Large County and Municipal Recreation and Parks	18,854	0	8,547	6,880	20,521
0001	5151	GR Account – Low-Level Radioactive Waste Disposal Compact Commission	147	0	479	379	247
0001	5152	GR Account – Alamo Complex	7,763	12,216	(12)	15,885	4,082
0001	5153	GR Account – Emergency Radio Infrastructure	19,424	6,304	(268)	5,200	20,260
0001	5155	GR Account – Oil and Gas Regulation and Cleanup	176,706	91,579	1,400	90,875	178,810
0001	5157	GR Account – Statewide Electronic Filing System	41,748	28,937	(334)	24,028	46,323
0001	5158	GR Account – Environmental Radiation and Perpetual Care	17,592	3,340	(37)	3,000	17,895
0001	5161	GR Account – Governor’s University Research Initiative	88,168	150	(11,000)	0	77,318
0001	5164	GR Account – Truancy Prevention and Diversion	12,686	4,433	0	4,300	12,819
0001	5166	GR Account – Deferred Maintenance	430,016	16,986	(271)	36,767	409,964
0001	5167	GR Account – Ship Channel Improvement Revolving	400,000	0	0	400,000	0
0001	5168	GR Account – Cancer Prevention and Research Interest and Sinking	7,328	850	0	0	8,178
0001	5170	GR Account – Evidence Testing	4,638	1,200	0	1,100	4,738
0001	5172	GR Account – Prisoner Safety	626	0	0	0	626
0001	5173	GR Account – Texas Forensic Science Commission	18	158	(2)	80	94
0001	5176	GR Account – Coastal Erosion Response	63,309	0	22,944	5,188	81,065
0001	5177	GR Account – Identification Fee Exemption	4,291	749	0	287	4,753
0001	5178	GR Account – State Hemp Program	924	200	(10)	194	920
0001	5180	GR Account – Strategic Mapping	68	0	0	4	64
0001	5181	GR Account – Disaster Recovery Loan	854	0	0	0	854
0001	5182	GR Account – Safety Training	1,131	377	0	0	1,508
0001	5183	GR Account – Newborn Screening Preservation	24,872	0	(18)	6,500	18,354
0001	5184	GR Account – Specialty Court	39,650	1,772	15,104	6,500	50,026
0001	5185	GR Account – DNA Testing	382	238	0	158	462
0001	5186	GR Account – Transportation Administrative Fee	7,243	7,405	0	7,066	7,582
0001	5189	GR Account – Opioid Abatement	101,919	35,613	(21)	22,427	115,084
0001	5192	GR Account – Barbering and Cosmetology School Tuition Protection	226	0	0	0	226
0001	5193	GR Account – Texas Music Incubator	3,823	0	10,100	10,100	3,823
0001	5197	GR Account – Texas Semiconductor Innovation	698,300	0	0	698,300	0
0001	5198	GR Account – Lone Star Workforce of the Future	2,500	0	0	0	2,500
0001	5199	GR Account – Port Access	184,975	0	0	0	184,975
0010	0000	Texas Department of Motor Vehicles Fund	209,379	191,593	(34,970)	198,834	167,168
0053	0000	Charter District Bond Guarantee Reserve Fund	0	17,826	(17,590)	0	236
0161	0000	TexasSure Fund	3,180	5,074	(4)	2,111	6,139
0175	0000	Texas Infrastructure Resiliency Fund	676,978	3,624	3,273	43,000	640,875

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE II (continued)

Estimated Fund Balances for Fiscal Year 2025

(Thousands of Dollars)

Fund	Acct	Fund or Account Name	Beginning Balance	Estimated Revenue	Estimated Net Transfers	Estimated Expenditures	Ending Balance
GROUP 01: GENERAL STATE OPERATING AND DISBURSING FUNDS (concluded)							
0179	0000	Permanent Fund Supporting Graduate Education	\$ 0	\$ 11,000	\$ 0	\$ 11,000	\$ 0
0183	0000	Texas Economic Development Fund	23,359	3,480	(17)	2,639	24,183
0184	0000	Transportation Infrastructure Fund	6,322	250	0	0	6,572
0186	0000	Pesticide Disposal Fund	941	427	(30)	400	938
0210	0000	Permanent Fund Supporting Military and Veterans Exemptions	1,672	0	10,213	8,997	2,888
0303	0000	Assistant Prosecutor Supplement Fund	1,994	3,270	0	3,270	1,994
0304	0000	Property Tax Relief Fund	0	2,539,002	6,147,400	8,686,402	0
0305	0000	Tax Reduction and Excellence in Education Fund	0	2,024,777	(2,024,777)	0	0
0308	0000	Leaking Water Wells Fund	10,443	413	(2)	200	10,654
0326	0000	Charter School Liquidation Fund	2,136	51	(4)	434	1,749
0327	0000	Texas-bred Incentive Fund	273	2,095	(38)	1,914	416
0328	0000	Jury Service Fund	10,000	10,945	0	10,945	10,000
0329	0000	Healthy Texas Small Employer Premium Stabilization Fund	47,915	0	0	0	47,915
0368	0000	Fund for Veterans' Assistance	54,015	4,999	26,421	23,593	61,842
0373	0000	Freestanding Emergency Medical Care Facility Licensing Fund	12,721	1,003	0	0	13,724
0827	0000	Anthropogenic Carbon Dioxide Storage Trust Fund	525	121	0	0	646
Total Group 1			\$37,669,554	\$145,742,614	\$ (43,367,299)	\$110,681,429	\$29,363,440
GROUP 02: CONSTITUTIONAL FUNDS							
0001	0469	GR Account – Compensation to Victims of Crime	\$ 81,453	\$ 106,988	\$ (2,094)	\$ 95,509	\$ 90,838
0001	0494	GR Account – Compensation to Victims of Crime Auxiliary	9,878	1,627	(1,496)	725	9,284
0001	5114	GR Account – Texas Military Value Revolving Loan	79	2,049	(2,127)	0	1
0002	0000	Available School Fund	19,475	11,519	3,126,178	3,151,350	5,822
0003	0000	State Technology and Instructional Materials Fund	858,012	15,233	0	475,026	398,219
0006	0000	State Highway Fund	8,446,174	7,961,702	8,456,048	13,547,658	11,316,266
0008	0000	State Highway Debt Service Fund	35,075	34,231	188,950	251,298	6,958
0011	0000	Available University Fund	1,383,037	1,678,955	(900,921)	722,379	1,438,692
0047	0000	Texas A&M University Available Fund	993,174	30,168	272,000	302,000	993,342
0057	0000	County and Road District Highway Fund	0	0	7,300	7,300	0
0176	0000	Texas Energy Fund	5,117,330	201,190	0	562,500	4,756,020
0191	0000	Texas Broadband Infrastructure Fund	1,382,628	36,562	0	803,000	616,190
0194	0000	Flood Infrastructure Fund	854,378	25,848	280,000	39,000	1,121,226
0211	0000	University of Texas Interest and Sinking Fund	0	70	112,215	112,215	70
0212	0000	Texas A&M University Interest and Sinking Fund	0	0	58,475	58,475	0
0214	0000	Available National Research University Fund	31,997	1,608	25,000	30,000	28,605
0356	0000	Economically Distressed Areas Clearance Fund	1,223	170	71	15	1,449
0357	0000	Economically Distressed Areas Clearance Interest and Sinking Fund	974	41	11,200	10,260	1,955
0358	0000	Agricultural Water Conservation Fund	7,329	193	0	650	6,872
0361	0000	State Water Implementation Fund	41,696	1,900	(31,904)	0	11,692
0365	0000	Texas Mobility Fund	483,738	428,014	(61,565)	456,660	393,527
0370	0000	Texas Water Development Fund II Clearance Fund	175,998	7,392	18,963	28	202,325
0371	0000	Texas Water Development Fund II	52,477	92,018	(72,655)	0	71,840
0372	0000	Texas Water Development Fund II Interest and Sinking Fund	0	50	72,655	72,655	50
0383	0000	Veterans Housing Program, Tax-Exempt Issues	556,278	194,368	295,000	54,481	991,164
0384	0000	Veterans Housing Program, Taxable Issues	14,397	51,021	160,000	11,143	214,276
0385	0000	Veterans Land Program, Tax-Exempt Issues	41	96	35	96	76
0387	0000	Texas Opportunity Plan Fund	191,684	3	14,000	3,000	202,687

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE II (continued)

Estimated Fund Balances for Fiscal Year 2025

(Thousands of Dollars)

Fund	Acct	Fund or Account Name	Beginning Balance	Estimated Revenue	Estimated Net Transfers	Estimated Expenditures	Ending Balance
GROUP 02: CONSTITUTIONAL FUNDS (continued)							
0388	0000	Texas College Student Loan Bonds Interest and Sinking Fund	\$ 143,353	\$ 167,009	\$ (121,129)	\$ 55,920	\$ 133,313
0480	0000	Water Assistance Fund	1,278	0	(680)	214	384
0482	0000	Storage Acquisition Fund	0	13	(13)	0	0
0483	0000	Research and Planning Fund	9,372	0	7,991	5,158	12,205
0484	0000	Texas Water Fund	1,027,992	40,606	0	300,000	768,598
0522	0000	Veterans Land Program Administration Fund	5,295	170	30,336	28,139	7,662
0527	0000	Veterans Housing Assistance Reserve Series 1983 Authority Fund	9,156	0	0	0	9,156
0528	0000	Veterans Home Loan Mortgage Reserve Series 1983 Authority Fund	18,582	0	0	0	18,582
0529	0000	Veterans Housing Assistance Series 1984A Fund	43,888	12,222	9,129	41,861	23,378
0571	0000	Veterans Land Bond Series 1986 Refunding Fund	55,062	11,094	15,787	5,822	76,121
0590	0000	Veterans Housing Assistance Bonds Series 1992 Fund	2,236	16,508	2,132	3,701	17,176
0599	0000	Economic Stabilization Fund	2,569,339	114,519	(260,195)	313,840	2,109,823
0601	0000	Student Loan Auxiliary Fund	110,841	0	139,167	139,167	110,841
0626	0000	Veterans Bonds Activity Series 1989 Fund	507	73	0	0	580
0683	0000	Texas Agricultural Fund	18,598	1,492	(22)	948	19,120
7013	0000	TPFA GO Series 2002A Interest and Sinking Fund	90	0	0	0	90
7020	0000	TPFA GO Commercial Paper Series 2002B Colonias Rebate Fund	174	0	0	0	174
7030	0000	TPFA GO Series 2007 TDJC and TFC Interest and Sinking Fund	72	0	0	0	72
7039	0000	TPFA GO Series 2008A Refunding Interest and Sinking Fund	1	0	0	0	1
7040	0000	TPFA GO Series 2009B Interest and Sinking Fund	9	0	0	0	9
7042	0000	TPFA GO Commercial Paper Series A&B Cancer Project Interest and Sinking Fund	0	2	3,647	0	3,649
7049	0000	TPFA GO Series 2011 Refunding Interest and Sinking Fund	289	0	0	0	289
7051	0000	TPFA GO Taxable Series 2011 Refunding Interest and Sinking Fund	6	0	0	0	6
7053	0000	TPFA GO Series 2013 Refunding Interest and Sinking Fund	3	0	0	0	3
7056	0000	TPFA GO Series 2014A Refunding Interest and Sinking Fund	0	8	14,678	14,678	8
7058	0000	TPFA GO Taxable Series 2014B Refunding Interest and Sinking Fund	0	7	12,653	12,653	7
7059	0000	TPFA GO Series 2015A Refunding Interest and Sinking Fund	0	7	12,348	12,348	7
7061	0000	TPFA GO and Refunding Bonds (CPRIT), Series 2015C, Interest and Sinking Fund	2	14	25,948	25,948	16
7063	0000	TPFA GO Refunding Bonds, Series 2016, Interest and Sinking Fund	3	10	19,391	19,391	13
7065	0000	TPFA GO Refunding Bonds, (TMPC) Series 2016, Interest and Sinking Fund	1	1	2,132	2,132	2
7067	0000	TPFA GO and Refunding Bonds (CPRIT), Series 2017, Interest and Sinking Fund	2	15	27,128	27,128	17
7069	0000	TPFA GO Refunding Bonds, Series 2017A, Interest and Sinking Fund	1	6	11,271	11,271	7
7071	0000	TPFA GO Refunding Bonds, Series 2017B, Interest and Sinking Fund	0	1	2,379	2,379	1
7073	0000	TPFA GO Refunding Bonds Taxable Series 2018 CPRIT Interest and Sinking Fund	2	13	23,514	23,514	15

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE II (continued)

Estimated Fund Balances for Fiscal Year 2025

(Thousands of Dollars)

Fund	Acct	Fund or Account Name	Beginning Balance	Estimated Revenue	Estimated Net Transfers	Estimated Expenditures	Ending Balance
GROUP 02: CONSTITUTIONAL FUNDS (continued)							
7075	0000	TPFA GO Refunding Bonds, Series 2018A, Interest and Sinking Fund	\$ 1	\$ 13	\$ 24,689	\$ 24,689	\$ 14
7077	0000	TPFA GO and Refunding Bonds, Taxable Series 2020, Interest and Sinking Fund	3	24	44,186	44,186	27
7079	0000	TPFA GO and Refunding Bonds, Taxable Series 2021A, Interest and Sinking Fund	2	8	14,815	0	14,825
7081	0000	TPFA GO and Refunding Bonds, Taxable Series 2021B, Interest and Sinking Fund	4	22	39,756	39,756	26
7083	0000	TPFA GO and Refunding Bonds, Taxable Series 2023, CPRIT Interest and Sinking Fund	5	0	0	0	5
7084	0000	TPFA GO and Refunding Bonds, Taxable Series 2023, CPRIT Cost of Issuance Fund	19	0	0	0	19
7085	0000	TPFA GO and Refunding Bonds, Taxable Series 2023A, CPRIT Interest and Sinking Fund	3	0	0	0	3
7086	0000	TPFA GO and Refunding Bonds, Taxable Series 2023A, CPRIT Cost of Issuance Fund	12	0	0	0	12
7201	0000	TPFA GO Commercial Paper Series 2002A TDH Project A Fund	6	0	0	0	6
7209	0000	TPFA GO Series 2008A Refunding DPS Project Fund	899	23	0	0	922
7211	0000	TPFA GO Series 2009B DPS Project Fund	2,125	53	0	0	2,178
7213	0000	TPFA GO Series 2009B THC Project Fund	83	2	0	0	85
7604	0000	TPFA GO Commercial Paper Series 2002B Colonias Project Fund	916	23	0	839	100
7616	0000	TPFA GO Commercial Paper Series 2002A MHMR Project B Fund	3	0	0	0	3
7618	0000	TPFA GO Commercial Paper Series 2002A DPS Project B Fund	848	21	0	778	91
7629	0000	TPFA GO Commercial Paper Series 2008 DPS Project 1A Fund	7,151	247	0	2,458	4,940
7636	0000	TPFA GO Commercial Paper Series 2008 THC Project 1A Fund	96	2	0	88	10
7639	0000	TPFA Cancer Prevention and Research Institute of Texas Project Fund	288,165	8,876	298,100	548,500	46,641
7647	0000	TPFA GO Commercial Paper Series 2008 TPWD Project 1B Fund	227	6	0	208	25
7648	0000	TPFA GO Commercial Paper Series 2008 DPS Project 1B Fund	662	17	0	607	72
7649	0000	TPFA GO Commercial Paper Series 2008 Adjutant General Project 1B Fund	15	0	0	15	0
7650	0000	TPFA GO Commercial Paper Series 2008 THC Project 1C Fund	53	1	0	48	6
7651	0000	TPFA GO Commercial Paper Series 2008 DSHS Project 1C Fund	392	10	0	359	43
7652	0000	TPFA GO Commercial Paper Series 2008 TFC Project 1C Fund	515	13	0	472	56
7654	0000	TPFA GO Commercial Paper Series 2008 TPWD Project 1C Fund	691	20	0	447	264
7656	0000	TPFA GO Commercial Paper Series 2008 DPS Project 1C Fund	1,236	31	0	1,133	134
7657	0000	TPFA GO Commercial Paper Series 2008 TFC Project 1D Fund	104	3	0	96	11
7658	0000	TPFA GO Commercial Paper Series 2008 DADS Project 1C Fund	1	0	0	0	1

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE II (continued)

Estimated Fund Balances for Fiscal Year 2025

(Thousands of Dollars)

Fund	Acct	Fund or Account Name	Beginning Balance	Estimated Revenue	Estimated Net Transfers	Estimated Expenditures	Ending Balance
GROUP 02: CONSTITUTIONAL FUNDS (concluded)							
7659	0000	TPFA GO Commercial Paper Series 2008 TPWD Project ID Fund	\$ 300	\$ 9	\$ 0	\$ 174	\$ 135
7660	0000	TPFA GO Commercial Paper Series 2008 DSHS Project ID Fund	1	0	0	0	1
7662	0000	TPFA GO Commercial Paper Series 2008 THC Project ID Fund	22	1	0	18	5
Total Group 2			\$ 25,059,239	\$ 11,256,231	\$ 12,424,466	\$ 22,478,506	\$ 26,261,431
GROUP 03: FEDERAL FUNDS							
0001	0037	GR Account – Federal Child Welfare Service	\$ 0	\$ 479,808	\$ (479,808)	\$ 0	\$ 0
0001	0092	GR Account – Federal Disaster	7,275	1,062,300	(2,547)	1,004,729	62,299
0001	0118	GR Account – Federal Public Library Service	796	11,455	(375)	11,000	876
0001	0127	GR Account – Community Affairs Federal	52,185	374,550	(674)	350,705	75,356
0001	0148	GR Account – Federal Health, Education and Welfare	10,768	4,016,910	(68,729)	3,956,799	2,150
0001	0171	GR Account – Federal School Lunch	0	2,785,524	(150)	2,785,374	0
0001	0221	GR Account – Federal Civil Defense and Disaster Relief	122	4	0	0	126
0001	0222	GR Account – Department of Public Safety Federal	5,593	2,645	0	3,145	5,093
0001	0223	GR Account – Federal Land and Water Conservation	9	0	0	0	9
0001	0224	GR Account – Governor’s Office Federal Projects	28,722	133,206	(10,000)	123,206	28,722
0001	0273	GR Account – Federal Health and Health Lab Funding	59,692	315,310	(27,088)	280,033	67,881
Excess Revenue							
0001	0421	GR Account – Criminal Justice Planning	32,045	216,733	(4,359)	163,737	80,682
0001	0449	GR Account – Texas Military Federal	13,223	71,408	(2,248)	81,156	1,227
0001	0454	GR Account – Federal Land Reclamation	413	0	0	0	413
0001	5026	GR Account – Workforce Commission Federal	69,453	2,057,946	(61,492)	2,057,644	8,263
0001	5041	GR Account – Railroad Commission Federal	8,823	101,500	(7)	70,447	39,869
0001	5091	GR Account – Office of Rural Community Affairs Federal	5,281	69,704	0	69,704	5,281
0001	5095	GR Account – Election Improvement	26,738	1,056	(64)	22,024	5,706
0001	5109	GR Account – Medicaid Recovery 42 U.S.C §1396p	482	2,315	0	1,722	1,075
0001	5187	GR Account – Broadband Development	211	23,332	0	23,243	300
0188	0000	Broadband Pole Replacement Fund	0	1,389	75,000	75,000	1,389
0195	0000	Next Generation 9-1-1 Service Fund	103,694	4,096	0	60,000	47,790
0325	0000	Coronavirus Relief Fund	4,901,429	2,937,089	(200,000)	4,850,475	2,788,043
0369	0000	Federal American Recovery and Reinvestment Fund	50,331	11,114	(2,400)	9,000	50,045
Total Group 3			\$ 5,377,285	\$ 14,679,394	\$ (784,941)	\$ 15,999,143	\$ 3,272,595
GROUP 04: PLEDGED FUNDS							
0001	0193	GR Account – Foundation School	\$ 311,495	\$ 3,136,144	\$ 23,063,237	\$ 26,510,876	\$ 0
0001	0540	GR Account – Judicial and Court Personnel Training	6,949	13,097	(3)	13,053	6,990
0301	0000	Rural Water Assistance Fund	2,334	1,609	(10)	1,572	2,361
0302	0000	Water Infrastructure Fund	33,764	3,433	0	0	37,197
0364	0000	Permanent Endowment Fund for the Rural Community	504	135	0	126	513
Health Care Investment Program			0	0	0	0	0
0374	0000	Veterans Financial Assistance Program Fund	93,257	170,654	6,157	147,412	122,656
0493	0000	Endowment Fund for the Blind	0	8	0	8	0
0573	0000	Judicial Fund	65,669	111,920	2,231	65,669	114,151
0733	0000	TPFA Series B Master Lease Interest and Sinking Fund	3,110	1	2,754	0	5,865
0735	0000	TPFA Series B Master Lease Project Fund	1,498	40	1,908	1,373	2,073
7344	0000	TPFA Revenue Refunding Series 2015B TMD Interest and Sinking Fund	1	0	0	0	1
7352	0000	TPFA Revenue Commercial Paper Series 2016 A&B TFC Interest and Sinking Fund	2	0	0	0	2
7353	0000	TPFA Revenue Commercial Paper Series 2016 A&B TFC Cost of Issuance Fund	48	0	0	0	48

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE II (concluded)

Estimated Fund Balances for Fiscal Year 2025

(Thousands of Dollars)

Fund	Acct	Fund or Account Name	Beginning Balance	Estimated Revenue	Estimated Net Transfers	Estimated Expenditures	Ending Balance
GROUP 04: PLEDGED FUNDS (concluded)							
7354	0000	TPFA Revenue Refunding Series 2017 THC Interest and Sinking Fund	\$ 0	\$ 0	\$ 450	\$ 0	\$ 450
7356	0000	TPFA Lease Revenue and Refunding (TFC Project) Tax-Exempt Interest and Sinking Fund	2	11	20,941	0	20,954
7360	0000	TPFA Lease Revenue and Refunding Taxable Series 2020 (TFC) Interest and Sinking Fund	1	14	26,428	0	26,443
7362	0000	TPFA Lease Revenue Taxable Series 2021 (TxDOT) Interest and Sinking Fund	1	11	20,641	0	20,653
7516	0000	LEASE Lease Revenue and Refunding (TFC Project) Tax-Exempt Project Fund	8,507	862	100,000	32,000	77,369
7517	0000	TPFA Lease Revenue Taxable Series 2021 (TxDOT) Project Fund	2,490	62	0	2,283	269
7800	0000	TPFA Revenue Commercial Paper Series 2016 A&B TFC Project Fund	21,616	759	0	6,605	15,770
7802	0000	TPFA Revenue Commercial Paper Series 2019A (HHSC Deferred Maintenance) Project Fund	33,328	743	20,689	43,400	11,360
7805	0000	TPFA Revenue Commercial Paper Series 2019A (TXDMV Camp Hubbard) Project Fund	0	70	43,000	35,000	8,070
Total Group 4			\$ 584,576	\$ 3,439,573	\$ 23,308,423	\$ 26,859,377	\$ 473,195
GROUP 05: CONSTITUTIONAL NONEXPENDABLE FUNDS							
0044	0000	Permanent School Fund	\$ 432,219	\$ 1,778,899	\$ (1,603,891)	\$ 150,000	\$ 457,227
0045	0000	Permanent University Fund	2,358	2,042,547	(1,551,221)	0	493,684
Total Group 5			\$ 434,577	\$ 3,821,446	\$ (3,155,112)	\$ 150,000	\$ 950,911
GROUP 12: RESTRICTED FUNDS							
0001	5047	GR Account – Permanent Fund for Rural Health Facility Capital Improvement	\$ 4,789	\$ 2,060	\$ 0	\$ 2,060	\$ 4,789
0001	5048	GR Account – Permanent Hospital Fund for Capital Improvements and the Texas Center for Infectious Disease	519	1,028	0	1,028	519
0001	5149	GR Account – BP Oil Spill Texas Response Grant	109	0	0	0	109
Total Group 12			\$ 5,417	\$ 3,088	\$ 0	\$ 3,088	\$ 5,417
TOTAL FOR ALL GROUPS			\$ 69,130,648	\$ 178,942,346	\$ (11,574,463)	\$ 176,171,543	\$ 60,326,989

Note: Estimated Net Transfers is net of Other Sources and Other Uses as defined in the Annual Cash Report.

Note: Totals may not sum because of rounding.

SCHEDULE III

Estimated Fund Balances of the General Revenue-Dedicated Accounts for Fiscal Year 2025

(Thousands of Dollars)

3.1 - General Revenue-Dedicated Accounts Used for Certification

Fund	Acct	Fund or Account Name	Beginning Balance	Ending Balance
GROUP 01: GENERAL STATE OPERATING AND DISBURSING FUNDS				
0001	0009	GR Account – Game, Fish, and Water Safety	\$ 183,945	\$ 180,004
0001	0019	GR Account – Vital Statistics	22,826	18,425
0001	0027	GR Account – Coastal Protection	10,270	18,653
0001	0028	GR Account – Appraiser Registry	0	497
0001	0036	GR Account – Texas Department of Insurance Operating	212,049	167,970
0001	0064	GR Account – State Parks	174,887	203,323
0001	0088	GR Account – Low-Level Radioactive Waste	17,577	15,631
0001	0099	GR Account – Operators and Chauffeurs License	403	403
0001	0107	GR Account – Comprehensive Rehabilitation	1,500	1,500
0001	0116	GR Account – Texas Commission on Law Enforcement	7,199	7,761
0001	0129	GR Account – Hospital Licensing	25,351	25,439
0001	0151	GR Account – Clean Air	316,380	315,299
0001	0153	GR Account – Water Resource Management	76,805	65,274
0001	0158	GR Account – Watermaster Administration	1,981	1,565
0001	0165	GR Account – Unemployment Compensation Special Administration	65,046	75,333
0001	0225	GR Account – University of Houston Current	139,766	105,531
0001	0227	GR Account – Angelo State University Current	6,929	178
0001	0228	GR Account – University of Texas at Tyler Current	20,531	24,098
0001	0229	GR Account – University of Houston – Clear Lake Current	5,147	3,560
0001	0230	GR Account – Texas A&M University – Corpus Christi Current	7,961	8,034
0001	0231	GR Account – Texas A&M International University Current	14,238	13,361
0001	0232	GR Account – Texas A&M University – Texarkana Current	3,749	3,948
0001	0233	GR Account – University of Houston – Victoria Current	1,508	308
0001	0236	GR Account – University of Texas System Cancer Center Current	2,494	3,166
0001	0237	GR Account – Texas State Technical College System Current	4,809	3,665
0001	0238	GR Account – University of Texas at Dallas Current	21,434	9,839
0001	0239	GR Account – Texas Tech University Health Sciences Center Current	21,938	22,734
0001	0242	GR Account – Texas A&M University Current	430	2,002
0001	0243	GR Account – Tarleton State University Current	9,081	8,535
0001	0244	GR Account – University of Texas at Arlington Current	18,883	18,491
0001	0245	GR Account – Prairie View A&M University Current	28,352	29,559
0001	0246	GR Account – University of Texas Medical Branch at Galveston Current	13	125
0001	0247	GR Account – Texas Southern University Current	10,824	9,822
0001	0248	GR Account – University of Texas at Austin Current	112,512	110,956
0001	0249	GR Account – University of Texas at San Antonio Current	43,509	46,605
0001	0250	GR Account – University of Texas at El Paso Current	3,800	609
0001	0251	GR Account – University of Texas of the Permian Basin Current	1,752	1,041
0001	0252	GR Account – University of Texas Southwestern Medical Center Current	28,249	30,186
0001	0253	GR Account – Texas Woman's University Current	10,807	14,466
0001	0254	GR Account – Texas A&M University – Kingsville Current	6,222	5,829
0001	0255	GR Account – Texas Tech University Current	6,960	9,015
0001	0256	GR Account – Lamar University Current	15,821	16,056
0001	0257	GR Account – East Texas A&M University Current	3,367	2,561
0001	0258	GR Account – University of North Texas Current	30,645	17,997
0001	0259	GR Account – Sam Houston State University Current	8,926	8,348
0001	0260	GR Account – Texas State University Current	30,261	27,014
0001	0261	GR Account – Stephen F. Austin State University Current	1,040	1,577
0001	0262	GR Account – Sul Ross State University Current	760	2,622
0001	0263	GR Account – West Texas A&M University Current	1,421	2,145
0001	0264	GR Account – Midwestern State University Current	7,443	8,558
0001	0268	GR Account – University of Houston Downtown Current	2,053	2,119
0001	0271	GR Account – University of Texas Health Science Center at Houston Current	22,468	22,780

SCHEDULE III (continued)

Estimated Fund Balances of the General Revenue-Dedicated Accounts for Fiscal Year 2025

(Thousands of Dollars)

3.1 - General Revenue-Dedicated Accounts Used for Certification

Fund	Acct	Fund or Account Name	Beginning Balance	Ending Balance
GROUP 01: GENERAL STATE OPERATING AND DISBURSING FUNDS (continued)				
0001	0275	GR Account – Texas A&M University at Galveston Current	\$ 7,136	\$ 6,516
0001	0279	GR Account – University of Texas Health Science Center at San Antonio Current	3,921	795
0001	0280	GR Account – University of North Texas Health Science Center at Fort Worth Current	7,815	7,407
0001	0282	GR Account – University of Texas Health Center at Tyler Current	3	1,896
0001	0285	GR Account – Lamar State College Orange Current	5,308	6,609
0001	0286	GR Account – Lamar State College Port Arthur Current	5,981	6,121
0001	0287	GR Account – Lamar Institute of Technology Current	6,103	6,631
0001	0289	GR Account – Texas A&M University System Health Science Center Current	42,155	39,301
0001	0290	GR Account – Texas A&M University – San Antonio Current	10,284	10,118
0001	0291	GR Account – Texas A&M University – Central Texas Current	1,131	2,031
0001	0292	GR Account – University of North Texas – Dallas Current	6,341	6,261
0001	0293	GR Account – University of Texas – Rio Grande Valley Current	29,311	30,055
0001	0294	GR Account – Texas Tech University Health Sciences Center El Paso Current	8,004	7,350
0001	0334	GR Account – Commission on the Arts Operating	0	0
0001	0341	GR Account – Food and Drug Retail Fee	18,855	19,119
0001	0412	GR Account – Midwestern State University Special Mineral	0	0
0001	0450	GR Account – Coastal Public Lands Management Fee	1,194	1,264
0001	0453	GR Account – Disaster Contingency	373	373
0001	0467	GR Account – Texas Recreation and Parks	20,005	21,003
0001	0468	GR Account – Texas Commission on Environmental Quality Occupational Licensing	12,220	11,511
0001	0472	GR Account – Inaugural	100	100
0001	0492	GR Account – Business Enterprise Program	487	446
0001	0501	GR Account – Motorcycle Education	20,261	21,072
0001	0506	GR Account – Non-Game and Endangered Species Conservation	1,411	1,382
0001	0507	GR Account – State Lease	29,590	52,358
0001	0512	GR Account – Bureau of Emergency Management	5,025	4,689
0001	0524	GR Account – Public Health Services Fees	29,377	32,138
0001	0543	GR Account – Texas Capital Trust	16,250	18,276
0001	0544	GR Account – Lifetime License Endowment	35,740	38,544
0001	0549	GR Account – Waste Management	157,918	155,282
0001	0550	GR Account – Hazardous and Solid Waste Remediation Fees	36,098	38,595
0001	0570	GR Account – Federal Surplus Property Service Charge	9,356	10,334
0001	0581	GR Account – Bill Blackwood Law Enforcement Management Institute	3,769	3,681
0001	0597	GR Account – Texas Racing Commission	1,063	818
0001	0655	GR Account – Petroleum Storage Tank Remediation	57,497	44,952
0001	0664	GR Account – Texas Preservation Trust	4,480	2,554
0001	0679	GR Account – Artificial Reef	16,795	17,607
0001	5003	GR Account – Hotel Occupancy Tax for Economic Development	154,909	164,532
0001	5004	GR Account – Parks and Wildlife Conservation and Capital	117,677	89,997
0001	5006	GR Account – Attorney General Law Enforcement	2,014	1,087
0001	5007	GR Account – Commission on State Emergency Communications	72,379	66,105
0001	5008	GR Account – Inaugural Endowment	305	305
0001	5010	GR Account – Sexual Assault Program	44,682	61,052
0001	5012	GR Account – Crime Stoppers Assistance	1,278	1,337
0001	5013	GR Account – Breath Alcohol Testing	10,592	9,855
0001	5017	GR Account – Asbestos Removal Licensure	23,149	21,484
0001	5018	GR Account – Home Health Services	15,552	12,631
0001	5020	GR Account – Workplace Chemicals List	3,633	3,912
0001	5021	GR Account – Certification of Mammography Systems	4,161	4,037
0001	5022	GR Account – Oyster Sales	24	24
0001	5024	GR Account – Food and Drug Registration	44,472	43,843
0001	5029	GR Account – Center for Study and Prevention of Juvenile Crime and Delinquency	5,354	4,711

SCHEDULE III (continued)

Estimated Fund Balances of the General Revenue-Dedicated Accounts for Fiscal Year 2025

(Thousands of Dollars)

3.1 - General Revenue-Dedicated Accounts Used for Certification

Fund	Acct	Fund or Account Name	Beginning Balance	Ending Balance
GROUP 01: GENERAL STATE OPERATING AND DISBURSING FUNDS (continued)				
0001	5031	GR Account – Excess Benefit Arrangement, Teacher Retirement System	\$ 2,341	\$ 2,445
0001	5037	GR Account – Sexual Assault Prevention and Crisis Services	0	2,993
0001	5040	GR Account – Tobacco Settlement	869,294	1,034,658
0001	5049	GR Account – State Owned Multicategorical Teaching Hospital	439	0
0001	5050	GR Account – 9-1-1 Service Fees	54,252	35,698
0001	5059	GR Account – Peace Officer Flag	0	0
0001	5060	GR Account – Private Sector Prison Industries	999	1,000
0001	5064	GR Account – Volunteer Fire Department Assistance	69,354	66,592
0001	5065	GR Account – Environmental Testing Laboratory Accreditation	592	331
0001	5066	GR Account – Rural Volunteer Fire Department Insurance	5,045	4,995
0001	5071	GR Account – Emissions Reduction Plan	1,993,797	1,993,024
0001	5073	GR Account – Fair Defense	16,912	3,979
0001	5080	GR Account – Quality Assurance	15,629	13,935
0001	5083	GR Account – Correctional Management Institute and Criminal Justice Center	1,781	1,676
0001	5085	GR Account – Child Abuse Neglect and Prevention Trust	967	609
0001	5093	GR Account – Dry Cleaning Facility Release	18,363	16,899
0001	5094	GR Account – Operating Permit Fees	20,945	22,903
0001	5096	GR Account – Perpetual Care	12,252	13,681
0001	5101	GR Account – Subsequent Injury	115,405	123,782
0001	5103	GR Account – Texas B-On-Time Student Loan	157,819	0
0001	5105	GR Account – Public Assurance	6,198	6,909
0001	5106	GR Account – Economic Development Bank	17,694	15,289
0001	5108	GR Account – EMS, Trauma Facilities, Trauma Care Systems	18,499	17,569
0001	5111	GR Account – Designated Trauma Facility and EMS	93,530	108,114
0001	5125	GR Account – Childhood Immunization	430	548
0001	5128	GR Account – Employment and Training Investment Holding	379,374	490,482
0001	5136	GR Account – Cancer Prevention and Research	947	921
0001	5138	GR Account – Fire Prevention and Public Safety	49	49
0001	5139	GR Account – Historic Site	9,720	10,798
0001	5143	GR Account – Jobs and Education For Texans (JET)	1,149	1,149
0001	5144	GR Account – Physician Education Loan Repayment Program	39,308	27,253
0001	5147	GR Account – Texas Physician Health Program	475	521
0001	5150	GR Account – Large County and Municipal Recreation and Parks	18,854	20,521
0001	5151	GR Account – Low-Level Radioactive Waste Disposal Compact Commission	147	247
0001	5152	GR Account – Alamo Complex	7,763	4,082
0001	5153	GR Account – Emergency Radio Infrastructure	19,424	20,260
0001	5155	GR Account – Oil and Gas Regulation and Cleanup	176,706	178,810
0001	5158	GR Account – Environmental Radiation and Perpetual Care	17,592	17,895
0001	5164	GR Account – Truancy Prevention and Diversion	12,686	12,819
0001	5166	GR Account – Deferred Maintenance	430,016	409,964
0001	5167	GR Account – Ship Channel Improvement Revolving	400,000	0
0001	5168	GR Account – Cancer Prevention and Research Interest and Sinking	7,328	8,178
0001	5170	GR Account – Evidence Testing	4,638	4,738
0001	5172	GR Account – Prisoner Safety	626	626
0001	5173	GR Account – Texas Forensic Science Commission	18	94
0001	5176	GR Account – Coastal Erosion Response	63,309	81,065
0001	5177	GR Account – Identification Fee Exemption	4,291	4,753
0001	5178	GR Account – State Hemp Program	924	920
0001	5180	GR Account – Strategic Mapping	68	64
0001	5181	GR Account – Disaster Recovery Loan	854	854
0001	5182	GR Account – Safety Training	1,131	1,508
0001	5183	GR Account – Newborn Screening Preservation	24,872	18,354

SCHEDULE III (continued)

Estimated Fund Balances of the General Revenue-Dedicated Accounts for Fiscal Year 2025

(Thousands of Dollars)

3.1 - General Revenue-Dedicated Accounts Used for Certification

Fund	Acct	Fund or Account Name	Beginning Balance	Ending Balance
GROUP 01: GENERAL STATE OPERATING AND DISBURSING FUNDS (concluded)				
0001	5184	GR Account – Specialty Court	\$ 39,650	\$ 50,026
0001	5185	GR Account – DNA Testing	382	462
0001	5186	GR Account – Transportation Administrative Fee	7,243	7,582
0001	5189	GR Account – Opioid Abatement	101,919	115,084
0001	5192	GR Account – Barbering and Cosmetology School Tuition Protection	226	226
0001	5193	GR Account – Texas Music Incubator	3,823	3,823
0001	5197	GR Account – Texas Semiconductor Innovation	698,300	0
0001	5198	GR Account – Lone Star Workforce of the Future	2,500	2,500
0001	5199	GR Account – Port Access	184,975	184,975
		Total Group 1	\$ 9,037,684	\$ 7,975,850
GROUP 03: FEDERAL FUNDS				
0001	0037	GR Account – Federal Child Welfare Service	0	0
0001	0092	GR Account – Federal Disaster	7,275	62,299
0001	0118	GR Account – Federal Public Library Service	796	876
0001	0127	GR Account – Community Affairs Federal	52,185	75,356
0001	0148	GR Account – Federal Health, Education and Welfare	10,768	2,150
0001	0171	GR Account – Federal School Lunch	0	0
0001	0221	GR Account – Federal Civil Defense and Disaster Relief	122	126
0001	0222	GR Account – Department of Public Safety Federal	5,593	5,093
0001	0223	GR Account – Federal Land and Water Conservation	9	9
0001	0224	GR Account – Governor’s Office Federal Projects	28,722	28,722
0001	0273	GR Account – Federal Health and Health Lab Funding Excess Revenue	59,692	67,881
0001	0421	GR Account – Criminal Justice Planning	32,045	80,682
0001	0449	GR Account – Texas Military Federal	13,223	1,227
0001	0454	GR Account – Federal Land Reclamation	413	413
0001	5026	GR Account – Workforce Commission Federal	69,453	8,263
0001	5041	GR Account – Railroad Commission Federal	8,823	39,869
0001	5091	GR Account – Office of Rural Community Affairs Federal	5,281	5,281
0001	5109	GR Account – Medicaid Recovery 42 U.S.C §1396p	482	1,075
		Total Group 3	\$ 294,882	\$ 379,322
GROUP 04: PLEDGED FUNDS				
0001	0193	GR Account – Foundation School	311,495	0
		Total Group 4	\$ 311,495	\$ 0
GROUP 12: RESTRICTED FUNDS				
0001	5047	GR Account – Permanent Fund for Rural Health Facility Capital Improvement	4,789	4,789
0001	5048	GR Account – Permanent Hospital Fund for Capital Improvements and the Texas Center for Infectious Disease	519	519
		Total Group 12	\$ 5,308	\$ 5,308
TOTAL FOR ALL GROUPS			\$ 9,649,369	\$ 8,360,481

TEXAS BIENNIAL REVENUE ESTIMATE

SCHEDULE III (concluded)

Estimated Fund Balances of the General Revenue-Dedicated Accounts for Fiscal Year 2025

(Thousands of Dollars)

3.2 - General Revenue-Dedicated Accounts Not Used for Certification

Fund	Acct	Fund or Account Name	Beginning Balance	Ending Balance
GROUP 01: GENERAL STATE OPERATING AND DISBURSING FUNDS				
0001	5005	GR Account – Oil Overcharge	\$ 81,681	\$ 82,109
0001	5025	GR Account – Lottery	151,778	151,791
0001	5107	GR Account – Texas Enterprise	464,194	434,245
0001	5157	GR Account – Statewide Electronic Filing System	41,748	46,323
0001	5161	GR Account – Governor’s University Research Initiative	88,168	77,318
		Total Group 1	\$ 827,569	\$ 791,786
GROUP 02: CONSTITUTIONAL FUNDS				
0001	0469	GR Account – Compensation to Victims of Crime	81,453	90,838
0001	0494	GR Account – Compensation to Victims of Crime Auxiliary	9,878	9,284
0001	5114	GR Account – Texas Military Value Revolving Loan	79	1
		Total Group 2	\$ 91,410	\$ 100,123
GROUP 03: FEDERAL FUNDS				
0001	5095	GR Account – Election Improvement	26,738	5,706
0001	5187	GR Account – Broadband Development	211	300
		Total Group 3	\$ 26,949	\$ 6,006
GROUP 04: PLEDGED FUNDS				
0001	0540	GR Account – Judicial and Court Personnel Training	6,949	6,990
		Total Group 4	\$ 6,949	\$ 6,990
GROUP 12: RESTRICTED FUNDS				
0001	5149	GR Account – BP Oil Spill Texas Response Grant	109	109
		Total Group 12	\$ 109	\$ 109
			109	109
TOTAL FOR ALL GROUPS			\$ 952,986	\$ 905,014

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

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