

TABLE 1
General Revenue-Related Funds By Source
 (in millions of dollars)

Tax Collections	2014-15	2016-17	Percent Change
Sales Taxes	\$ 56,062	\$ 59,690	6.5 %
Motor Vehicle Sales and Rental Taxes	8,648	9,774	13.0
Motor Fuel Taxes	1,818	1,898	4.3
Franchise Tax	5,700	5,700	0.0
Insurance Taxes	3,996	4,406	10.3
Natural Gas Production Tax	3,180	1,915	(39.8)
Cigarette and Tobacco Taxes	1,143	1,148	0.4
Alcoholic Beverages Taxes	2,192	2,436	11.1
Oil Production and Regulation Taxes	6,753	3,907	(42.1)
Inheritance Tax	(4)	0	0.0
Utility Taxes	959	971	1.2
Hotel Occupancy Tax	1,011	1,133	12.0
Other Taxes	336	156	(53.5)
Total Tax Collections	\$ 91,793	\$ 93,134	1.5 %
Non-Tax Collections			
Licenses, Fees, Fines, and Penalties	\$ 3,104	\$ 2,683	(13.5) %
Interest and Investment Income	1,731	2,208	27.6
Net Lottery Proceeds	2,303	2,311	0.4
Sales of Goods and Services	243	248	1.9
Settlements of Claims	1,077	1,070	(0.7)
Land Income	81	57	(30.5)
Contributions to Employee Benefits	0	0	22.0
Other Revenue	3,952	4,056	2.6
Total Non-Tax Collections	\$ 12,491	\$ 12,633	1.1 %
Total Net Revenue	\$ 104,284	\$ 105,767	1.4 %
Balances and Adjustments			
Beginning Fund 1 Balance	\$ 5,345	\$ 8,149	
Beginning Funds 2 and 3 Balances	161	192	
Change in GR-Dedicated Account Balances	(382)	(1,126)	
Reserve for Transfers to Economic Stabilization and State Highway Funds	(5,749)	(2,669)	
Total Balances and Adjustments	\$ (626)	\$ 4,546	
Total General Revenue-Related Funds Available for Certification	\$ 103,659	\$ 110,313	6.4 %

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

TABLE 2

General Revenue-Related Spending in the 2016-17 Biennium

(in millions of dollars)

General Appropriations Act*	\$106,602
Method of Finance Reclassifications and Other Adjustments, net**	(440)
Emergency Appropriations and Reductions, and Other Legislation Making Appropriations, net ***	<u>60</u>
Total	<u><u>\$ 106,222</u></u>

* Conference Committee Report for HB 1, 84th Legislature, Regular Session.

** Includes net amounts associated with the method of finance reclassification in HB 1 and also includes a reduction to General Revenue costs as a result of the revised estimate of revenue to the Property Tax Relief Fund and Teacher Retirement System fiscal year end settle-up adjustments.

*** Includes appropriations made in HB 2 and SB 1280, 84th Legislature, Regular Session.

Note: Totals may not sum because of rounding.

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

TABLE 3

General Revenue-Related Balances and Available Revenue

(in millions of dollars)

Fiscal 2016 Cash Balances

Beginning General Revenue Fund Account 1	\$ 5,608	
Less: Transfers for Economic Stabilization and State Highway Funds	(2,269)	
Beginning Foundation School Account	97	
Beginning Tobacco Settlement Account	109	
Beginning Balances in General Revenue Dedicated Accounts	5,305	
Less: Dedicated Oil Overcharge Account	(81)	
Less: Dedicated Lottery Account	(219)	
Less: Texas Enterprise Account	(193)	
Less: Emerging Technology Account	(131)	
Less: Constitutionally Dedicated Victims of Crime Accounts	(59)	
Less: Texas Military Revolving Account	(0)	
Less: Federal Elections Improvement Account	(9)	
Less: Judicial and Court Personnel Training Fund Account	(4)	
Less: BP Oil Spill Texas Response Grant Fund Account	(4)	
Beginning Balances in Funds 2 and 3	192	
Balances Available for Certification		\$ 8,342

Fiscal 2016-17 Revenue

Estimated Tax Collections	\$ 93,134	
Estimated Other Revenue Collections	12,633	
Total Estimated Net Revenue		\$ 105,767

Fiscal 2016-17 Other Adjustments

Change in Dedicated General Revenue Account Balances	\$ (1,126)	
Reserve for Economic Stabilization and State Highway Funds Transfers	(2,669)	
		\$ (3,795)

Total Fiscal 2016-17 Estimated Available Revenue and Balances
\$ 110,313

Less: Fiscal 2016-17 Estimated Expenditures

(106,222)
Fiscal 2016-17 Ending Certification Balance
\$ 4,091

Note: Totals may not sum because of rounding.

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

TABLE 4

Texas Economic History and Outlook for Fiscal Years 2008 to 2017

Fall 2015 Forecast

TEXAS ECONOMY	2008	2009	2010	2011	2012	2013	2014	2015*	2016*	2017*
Real Gross State Product (Billion 2009 \$)	1,172	1,171	1,193	1,230	1,304	1,376	1,455	1,490	1,526	1,561
<i>Annual percent change</i>	<i>1.2</i>	<i>(0.1)</i>	<i>1.8</i>	<i>3.2</i>	<i>6.0</i>	<i>5.5</i>	<i>5.8</i>	<i>2.4</i>	<i>2.4</i>	<i>2.3</i>
Nominal Gross State Product (Billion \$)	1,242	1,176	1,225	1,323	1,424	1,530	1,632	1,643	1,695	1,768
<i>Annual percent change</i>	<i>7.5</i>	<i>(5.3)</i>	<i>4.2</i>	<i>8.0</i>	<i>7.7</i>	<i>7.4</i>	<i>6.6</i>	<i>0.7</i>	<i>3.2</i>	<i>4.3</i>
Personal Income (Billion \$)	950	927	943	1,032	1,104	1,157	1,206	1,264	1,323	1,401
<i>Annual percent change</i>	<i>10.0</i>	<i>(2.4)</i>	<i>1.7</i>	<i>9.4</i>	<i>7.0</i>	<i>4.8</i>	<i>4.2</i>	<i>4.8</i>	<i>4.7</i>	<i>5.9</i>
Nonfarm Employment (Thousands)	10,583	10,403	10,287	10,511	10,789	11,129	11,456	11,775	11,974	12,190
<i>Annual percent change</i>	<i>2.6</i>	<i>(1.7)</i>	<i>(1.1)</i>	<i>2.2</i>	<i>2.6</i>	<i>3.2</i>	<i>2.9</i>	<i>2.8</i>	<i>1.7</i>	<i>1.8</i>
Resident Population (Thousands)	24,250	24,738	25,193	25,607	26,038	26,456	26,900	27,350	27,795	28,275
<i>Annual percent change</i>	<i>2.0</i>	<i>2.0</i>	<i>1.8</i>	<i>1.6</i>	<i>1.7</i>	<i>1.6</i>	<i>1.7</i>	<i>1.7</i>	<i>1.6</i>	<i>1.7</i>
Unemployment Rate (Percent)	4.5	6.9	8.2	7.8	6.9	6.2	5.3	4.4	4.3	4.4
NYMEX Oil Price (\$ per Barrel)	101.93	64.09	76.32	91.25	94.28	93.65	101.05	64.94	49.48	56.52
NYMEX Natural Gas Price (\$ per Million BTUs)	8.47	5.91	4.44	4.20	3.10	3.48	4.18	3.34	2.91	3.05
U.S. ECONOMY										
Real Gross Domestic Product (Billion 2009 \$)	14,934	14,428	14,685	14,958	15,306	15,489	15,864	16,238	16,652	17,138
<i>Annual percent change</i>	<i>0.9</i>	<i>(3.4)</i>	<i>1.8</i>	<i>1.9</i>	<i>2.3</i>	<i>1.2</i>	<i>2.4</i>	<i>2.4</i>	<i>2.5</i>	<i>2.9</i>
Consumer Price Index (1982-84=100)	214.4	213.8	217.4	223.1	228.5	232.3	236.0	236.8	239.7	245.2
<i>Annual percent change</i>	<i>2.3</i>	<i>(0.3)</i>	<i>1.7</i>	<i>2.6</i>	<i>2.4</i>	<i>1.6</i>	<i>1.6</i>	<i>0.3</i>	<i>1.2</i>	<i>2.3</i>
Prime Interest Rate (Percent)	6.0	3.5	3.3	3.3	3.3	3.3	3.3	3.3	3.9	5.1

* Estimated or projected

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

TABLE A-1

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

	Thousands of Dollars	
	2016	2017
Revenue and Beginning Fund Balances		
General Revenue-Related Adjusted Fund Balance*	\$ 8,341,600	\$ 4,475,136
General Revenue-Related Revenue**	51,743,275	54,023,469
Adjustment to Dedicated Account Balances	<u>(853,902)</u>	<u>(272,364)</u>
Total Revenue and Beginning Fund Balances	<u>\$ 59,230,973</u>	<u>\$ 58,226,241</u>
Probable Disbursements and Other Adjustments		
Disbursements for Foundation School Programs	\$ 17,871,761	\$ 17,507,812
State Instructional Materials Disbursements	1,054,869	0
Other Probable Disbursements	34,640,843	35,146,381
Reserve for Transfers to the Economic Stabilization and State Highway Funds	<u>1,188,365</u>	<u>1,480,844</u>
Total Probable Disbursements and Other Adjustments	<u>\$ 54,755,837</u>	<u>\$ 54,135,037</u>
Estimated Ending Certification Balance, August 31	<u>\$ 4,475,136</u>	<u>\$ 4,091,204</u>
Appropriation Authority		
Prior-Year Authority	\$ 2,494,953	
Current-Year Authority	<u>53,567,473</u>	
Total Appropriation Authority	<u>\$ 56,062,426</u>	

* Excludes constitutionally restricted accounts, dedicated lottery proceeds, and oil overcharge balances.

** Excludes constitutionally restricted motor fuel transfer to the State Highway Fund.

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	
	2014-15	2016-17
Beginning Fund Balances		
Consolidated General Revenue Fund Adjusted Balance	\$ 5,344,770	\$ 8,149,477
Available School Fund Balance	17,273	23,165
State Instructional Materials Fund Balance	143,407	168,959
Total Beginning Fund Balances	\$ 5,505,450	\$ 8,341,600
Revenue		
General Revenue Fund	\$ 100,180,537	\$ 101,233,017
Available School Fund	1,678,184	2,111,442
State Instructional Materials Fund	2,346	6,029
Foundation School Account	2,423,039	2,416,256
Total Revenue	\$ 104,284,106	\$ 105,766,744
Other Adjustments		
Change in General Revenue-Dedicated Account Balances	\$ (381,546)	\$ (1,126,266)
Reserve for Transfers to the Economic Stabilization and State Highway Funds	(5,749,496)	(2,669,209)
Total Other Adjustments	\$ (6,131,041)	\$ (3,795,474)
Total General Revenue-Related Revenue and Balances	\$ 103,658,514	\$ 110,312,870

Note: Totals may not sum because of rounding.

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

TABLE A-3

Sources of Estimated General Revenue-Related Funds

Object Code	Description	Thousands of Dollars	
		2016	2017
General Revenue Fund			
3004	Motor Vehicle Sales and Use Tax	\$ 4,285,072	\$ 4,576,460
3005	Motor Vehicle Rental Tax	283,634	290,970
3007	Gasoline Tax	2,617,318	2,657,363
3008	Diesel Fuel Tax	879,069	896,861
3016	Motor Vehicle Sales and Use Tax—Seller Financed	148,382	150,608
3024	Driver's License Point Surcharges	76,368	76,368
3027	Driver Record Information Fees	1,200	1,200
3102	Limited Sales and Use Tax	29,084,700	30,484,300
3110	Inheritance Tax	0	0
3111	Boat and Boat Motor Sales and Use Tax	59,043	61,949
3114	Escheated Estates	570,995	593,232
3130	Franchise/Business Margins Tax	2,845,291	2,854,866
3139	Hotel Occupancy Tax	550,300	582,700
3175	Professional Fees	71,469	72,321
3186	Securities Fees	98,582	98,582
3201	Insurance Premium Taxes	2,023,263	2,081,265
3219	Insurance Maintenance Tax—Workers' Compensation Division	57,488	57,608
3230	Public Utility Gross Receipts Assessment	55,800	56,400
3233	Gas, Electric and Water Utility Tax	403,700	405,700
3250	Mixed Beverage Tax	439,402	465,514
3251	Mixed Beverage Sales Tax	525,795	557,041
3253	Liquor Tax	87,982	92,008
3258	Beer Tax	103,007	103,007
3275	Cigarette Tax	355,012	388,730
3278	Cigar and Tobacco Products Tax	202,156	202,167
3290	Oil Production Tax	1,844,774	2,062,105
3291	Natural Gas Production Tax	871,360	1,044,002
3849	Tobacco Suit Settlement Receipts	471,585	470,651
3854	Interest—Other, General Non-Program	625	781
3950	Allocations to General Revenue from Special Funds	0	17,680
3952	Allocation of UC, UPL and Disproportionate Share Revenue	192,900	192,200
	Other General Revenue Fund Revenue	2,829,886	2,760,497
	Less: Tax Allocation to State Highway Fund	(2,558,220)	(2,600,057)
	Subtotal, General Revenue Fund	\$ 49,477,938	\$ 51,755,079
School Funds*			
3851	Interest on State Deposits/Investments, General Non-Program	\$ 596	\$ 678
3910	Allocation from Permanent School Fund to Available School Fund	1,055,084	1,055,084
3922	State Gain from Lottery Proceeds	1,154,400	1,156,592
	Other School Funds Revenue	55,257	56,036
	Subtotal, School Funds	\$ 2,265,337	\$ 2,268,390
	Total Estimated Net General Revenue-Related Funds	\$ 51,743,275	\$ 54,023,469

* Includes net revenue for the Available School Fund, the State 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	Account	Thousands of Dollars	
		2016	2017
9	Game, Fish, and Water Safety	\$ 134,416	\$ 136,087
27	Coastal Protection	14,205	6,393
64	State Parks	48,411	48,150
151	Clean Air	87,328	89,037
153	Water Resource Management	64,408	64,464
225	University of Houston Current	107,801	107,801
226	University of Texas - Pan American Current	27,030	27,030
238	University of Texas at Dallas Current	47,107	48,046
242	Texas A&M University Current	71,200	71,200
244	University of Texas at Arlington Current	55,083	55,083
248	University of Texas at Austin Current	91,900	93,554
249	University of Texas at San Antonio Current	49,362	49,855
250	University of Texas at El Paso Current	26,656	27,189
255	Texas Tech University Current	54,204	55,273
258	University of North Texas Current	53,041	54,366
259	Sam Houston State University Current	23,302	23,565
260	Texas State University - San Marcos Current	51,649	51,649
273	Federal Health & Health Lab Funding Excess Revenue	203,549	203,549
421	Criminal Justice Planning	22,543	22,429
469	Compensation to Victims of Crime	86,014	85,771
549	Waste Management	32,771	32,814
550	Hazardous and Solid Waste Remediation Fee	25,725	25,729
655	Petroleum Tank Storage Remediation	15,721	15,981
5000	Solid Waste Disposal Fees	9,491	9,491
5007	Commission on Emergency Communications	19,850	19,850
5025	Lottery*	366,821	367,516
5050	9-1-1 Service Fees	48,500	49,800
5064	Volunteer Fire Department Assistance	18,669	18,663
5071	Emissions Reduction Plan**	103,702	106,275
5073	Fair Defense	26,200	26,200
5080	Quality Assurance	64,263	59,050
5094	Operating Permit Fees	36,000	36,000
5111	Designated Trauma Facility & EMS	117,959	117,959
5155	Oil and Gas Regulation and Cleanup	69,312	70,124
	Other Accounts	862,867	870,388
Total Estimated General Revenue-Dedicated Accounts		\$ 3,137,060	\$ 3,146,331

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

** Revenue collections do not include transfers from the State Highway Fund.

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	
		2016	2017
1	General Revenue Fund*	\$ 24,075,902	\$ 21,502,210
6	State Highway Fund	5,227,988	4,791,707
9	Game, Fish, and Water Safety Account	47,493	47,493
37	Federal Child Welfare Service Account	437,071	440,781
92	Federal Disaster Account	159,328	152,113
117	Federal Public Welfare Administration Account	120,324	120,324
127	Community Affairs Federal Account	205,452	205,452
148	Federal Health, Education and Welfare Account	3,064,800	3,064,500
171	Federal School Lunch Account	1,981,900	2,066,800
221	Federal Civil Defense and Disaster Relief Account	80,317	80,317
222	Department of Public Safety Federal Account	4,978	4,978
273	Federal Health & Health Lab Funding Excess Revenue Account	949,600	949,600
369	Federal American Recovery & Reinvestment Act Fund	5,000	5,000
421	Criminal Justice Planning Account	33,723	37,435
449	Adjutant General Federal Account	59,000	58,000
469	Compensation to Victims of Crime Account	26,470	27,514
549	Waste Management Account	6,361	6,361
5026	Workforce Commission Federal Account	996,700	1,218,800
5091	Office of Rural Community Affairs Federal Account	59,597	59,597
	Other Funds and Accounts	209,543	208,150
Total Estimated Federal Income		\$ 37,751,547	\$ 35,047,132

* Federal receipts deposited to the General Revenue Fund are dedicated for Medicaid and other specific federal programs.

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	
		2016	2017
6	State Highway Fund	\$ 4,538,521	\$ 4,578,608
11	Available University Fund	800,549	888,611
193	Foundation School Account/Local Recapture - Attendance Credits	1,775,100	2,069,900
304	Property Tax Relief Fund	1,511,675	1,599,324
365	Texas Mobility Fund	410,649	417,934
573	Judicial Fund	84,388	85,022
	Disproportionate Share Revenue/State & Local Hospitals	3,614,391	1,214,595
	Appropriated Receipts	578,300	549,750
	Other Funds	<u>2,107,804</u>	<u>2,323,410</u>
Total Estimated Other Funds Revenue		<u>\$ 15,421,377</u>	<u>\$ 13,727,154</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	
	2016	2017
General Revenue-Related	\$ 51,743,275	\$ 54,023,469
General Revenue-Dedicated	3,137,060	3,146,331
Federal Income	37,751,547	35,047,132
Other Funds	<u>15,421,377</u>	<u>13,727,154</u>
Total Estimated All Funds Revenue	<u>\$ 108,053,259</u>	<u>\$ 105,944,086</u>

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	
	2016	2017
Allocations and Transfers to Other Funds		
Available School Fund	\$ 858,815	\$ 873,172
State Highway Fund–Motor Fuel Taxes	2,558,220	2,600,847
State Highway Fund–Severance Taxes	1,134,668	594,182
County and Road District Highway Fund	7,300	7,300
Economic Stabilization Fund	1,134,668	594,182
Teacher Retirement System Trust Fund (excl. health insurance)	1,774,186	1,814,049
Total Allocations and Transfers to Other Funds	\$ 7,467,858	\$ 6,483,733
Allocations and Transfers to GR Dedicated Accounts		
Parks and Wildlife	\$ 18,625	\$ 18,908
Motor Fuel Enforcement Allocation	28,427	29,024
State Parks Account–Sporting Goods Sales Tax (SGST)	108,485	109,999
Texas Recreation and Parks Account–SGST	9,423	9,565
Parks and Wildlife Capital Account–SGST	3,013	6,206
Large County & Municipality Recreation and Parks Account–SGST	8,047	6,391
Texas Historical Commission–SGST	6,413	6,413
Foundation School Account	1,305,240	1,418,147
Hotel Occupancy–Economic Development	45,858	48,558
Texas Department of Insurance Operating Account	149,673	150,461
Total Allocations and Transfers to GR Dedicated Accounts	\$ 1,683,204	\$ 1,803,672
Total Allocations and Transfers from General Revenue	\$ 9,151,062	\$ 8,287,405
Details of the Economic Stabilization Fund - Cash Basis Reporting		
Beginning Balance	\$ 8,468,905	\$ 7,714,260
Transfers and Interest Income		
Oil Production Tax Transfer	879,431	492,338
Natural Gas Production Tax Transfer	255,238	101,844
Unencumbered Balance Transfer	0	0
Interest Income	63,027	78,332
Total Transfers and Interest Income	\$ 1,197,695	\$ 672,514
Transfer of ESF cash balance to Texas Treasury Safekeeping Trust Company*	\$ (1,950,000)	\$ (600,000)
Appropriations	\$ 2,340	\$ 1,781
Ending Cash Balance	\$ 7,714,260	\$ 7,784,994
Ending Invested Balance of ESF*	\$ 1,965,013	\$ 2,612,216
Total Ending Balance of ESF	\$ 9,679,273	\$ 10,397,210

* As prescribed by HB 903, 84th Legislature, Regular Session. The balance includes investments of the ESF cash balance plus any gain on those investments, based on the projected earnings as of September 30, 2015.

Note: Totals may not sum because of rounding.

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

TABLE A-9

**Available School Fund and State Instructional Materials Fund
Estimated Balances, Revenue and Expenditures**

	Thousands of Dollars	
	2016	2017
Beginning Cash Balances		
Available School Fund	\$ 23,165	\$ 32
State Instructional Materials Fund	168,959	0
Total Beginning Cash Balances	\$ 192,124	\$ 32
Estimated Revenue		
Available School Fund		
Total Return Allocation from Permanent School Fund	\$ 1,055,084	\$ 1,055,084
Interest on State Deposits/Investments, General Non-Program	596	678
Allocation from General Revenue Fund	858,815	873,172
Total Estimated Available School Fund Revenue	\$ 1,914,495	\$ 1,928,934
State Instructional Materials Fund		
Sale of Textbooks	\$ 0	\$ 0
Interest on State Deposits/Investments, General Non-Program	2,671	3,339
Other Revenue	9	10
Total Estimated State Instructional Materials Fund Revenue	\$ 2,680	\$ 3,349
Total Estimated Revenue and Beginning Cash Balances	\$ 2,109,299	\$ 1,933,315
Estimated Expenditures		
Instructional Materials*	\$ 1,054,869	\$ 0
Administration—State Instructional Materials Fund	2,250	2,250
Administration—Available School Fund	0	0
Per Capita Apportionment		
4,850,625 (prior year ADA) @ \$217	1,052,147	
4,954,033 (prior year ADA) @ \$389		1,928,090
Total Estimated Expenditures	\$ 2,109,266	\$ 1,930,340
Ending Cash Balance	\$ 32	\$ 1,975

* Represents only state revenue and incorporates the effect of HB 1474, 84th Legislature, Regular Session.

Note: Totals may not sum because of rounding.

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

TABLE A-10

Foundation School Program and Other School Programs Funded Through State General Revenue-Related Funds, the Property Tax Relief Fund, and Local Funds

	Thousands of Dollars	
	2016	2017
Cost of Public School Programs		
State Share of the Foundation School Program*	\$ 19,366,300	\$ 19,090,000
State Share of Other School Programs	17,136	17,136
Local Recapture–Attendance Credits*	1,775,100	2,069,900
Local Funds Assignment and Other Local Funds*	22,698,383	23,571,488
Total Cost of Public School Programs	\$ 43,856,919	\$ 44,748,524
Funding		
State Funds		
Available School Fund	\$ 1,052,147	\$ 1,928,090
Foundation School Account–Opening Balance	96,700	0
Foundation School Account–Occupation Taxes	1,305,240	1,418,147
Foundation School Account–Lottery Proceeds	1,154,400	1,156,592
General Revenue	14,263,274	13,004,983
Property Tax Relief Fund	1,511,675	1,599,324
Total State Funds	\$ 19,383,436	\$ 19,107,136
Local Funds		
Local Recapture–Attendance Credits*	1,775,100	2,069,900
Local Funds Assignment and Other Local Funds	22,698,383	23,571,488
Total Local Funds	\$ 24,473,483	\$ 25,641,388
Total State and Local Funding	\$ 43,856,919	\$ 44,748,524
Funding Sources of the Property Tax Relief Fund		
	Thousands of Dollars	
	2016	2017
Beginning Cash Balance	\$ 0	\$ 0
Revenue		
3004 Motor Vehicle Sales and Use Tax	23,626	25,233
3130 Franchise/Business Margins Tax	683,219	692,953
3275 Cigarette Tax	787,453	863,321
3278 Cigar and Tobacco Products Tax	16,245	16,614
3851 Interest on State Deposits/Investments, General Non-Program	1,132	1,203
Total Revenue	1,511,675	1,599,324
Net Transfers	0	0
Appropriations	1,511,675	1,599,324
Ending Cash Balance	\$ 0	\$ 0

* As appropriated in HB 1, 84th Legislature, Regular Session.

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	
		2016	2017
State Revenue			
3010	Motor Fuel Lubricants Sales Tax	\$ 44,500	\$ 44,900
3014	Motor Vehicle Registration Fees	1,419,568	1,455,057
3018	Special Vehicle Permits Fees	101,232	101,232
3752	Sale of Publications/Advertising	6,600	6,600
3767	Supplies/Equipment/Services–Federal/Other	184,434	160,000
3851	Interest on State Deposits/Investments, General Non-Program	21,946	16,048
3901	Motor Fuel Taxes Allocations	2,558,220	2,600,847
	Severance Taxes Allocations	1,134,668	594,182
	Other Revenue	202,021	193,924
	Total State Revenue	\$ 5,673,189	\$ 5,172,790
Federal Income			
3001	Federal Receipts Matched–Transportation Programs	\$ 5,206,283	\$ 4,770,002
3701	Federal Receipts Not Matched–Other Programs	21,705	21,705
	Total Federal Income	\$ 5,227,988	\$ 4,791,707
	Total State Highway Fund Revenue	\$ 10,901,177	\$ 9,964,497

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			
	2014 Actual	2015 Actual	2016 Estimated	2017 Estimated
Tax Collections				
Sales Taxes	\$ 27,274,123	\$ 28,787,391	\$ 29,143,743	\$ 30,546,249
Motor Vehicle Sales and Rental Taxes	4,173,050	4,474,651	4,736,321	5,037,944
Motor Fuel Taxes	894,230	924,222	940,746	956,805
Franchise Tax	2,825,240	2,874,391	2,845,291	2,854,866
Insurance Taxes	1,947,065	2,048,631	2,173,486	2,232,276
Natural Gas Production Tax	1,899,582	1,280,410	871,360	1,044,002
Cigarette and Tobacco Taxes	569,699	573,274	557,168	590,897
Alcoholic Beverages Taxes	1,053,231	1,138,776	1,186,683	1,249,382
Oil Production and Regulation Taxes	3,874,071	2,879,055	1,844,928	2,062,105
Inheritance Tax	12	(3,817)	0	0
Utility Taxes	478,189	480,766	483,800	486,900
Hotel Occupancy Tax	485,385	525,819	550,300	582,700
Other Taxes	168,127	167,570	76,452	79,491
Total Tax Collections	\$ 45,642,003	\$ 46,151,137	\$ 45,410,278	\$ 47,723,617
Revenue By Source				
Tax Collections	\$ 45,642,003	\$ 46,151,137	\$ 45,410,278	\$ 47,723,617
Licenses, Fees, Fines, and Penalties	1,494,270	1,609,301	1,398,379	1,285,036
Interest and Investment Income	857,787	872,919	1,100,642	1,107,330
Net Lottery Proceeds	1,150,028	1,152,814	1,154,400	1,156,592
Sales of Goods and Services	118,757	124,688	124,078	124,078
Settlements of Claims	557,619	519,480	535,452	534,518
Land Income	44,514	36,853	28,293	28,292
Contributions to Employee Benefits	87	56	87	87
Other Revenue	1,775,164	2,176,629	1,991,666	2,063,919
Total Net Revenue	\$ 51,640,229	\$ 52,643,877	\$ 51,743,275	\$ 54,023,469

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**

	2014 Actual	2015 Actual	2016 Estimated	2017 Estimated
Tax Collections				
Sales Taxes	5.5 %	5.5 %	1.2 %	4.8 %
Motor Vehicle Sales and Rental Taxes	8.6	7.2	5.8	6.4
Motor Fuel Taxes	4.5	3.4	1.8	1.7
Franchise Tax	1.1	1.7	(1.0)	0.3
Insurance Taxes	10.4	5.2	6.1	2.7
Natural Gas Production Tax	27.0	(32.6)	(31.9)	19.8
Cigarette and Tobacco Taxes	(8.0)	0.6	(2.8)	6.1
Alcoholic Beverages Taxes	7.8	8.1	4.2	5.3
Oil Production and Regulation Taxes	29.5	(25.7)	(35.9)	11.8
Inheritance Tax	(100.1)	(33,166.9)	(100.0)	0.0
Utility Taxes	10.0	0.5	0.6	0.6
Hotel Occupancy Tax	10.0	8.3	4.7	5.9
Other Taxes	12.0	(0.3)	(54.4)	4.0
Total Tax Collections	8.2 %	1.1 %	(1.6) %	5.1 %
Revenue By Source				
Tax Collections	8.2 %	1.1 %	(1.6) %	5.1 %
Licenses, Fees, Fines, and Penalties	29.5	7.7	(13.1)	(8.1)
Interest and Investment Income	(34.4)	1.8	26.1	0.6
Net Lottery Proceeds	11.4	0.2	0.1	0.2
Sales of Goods and Services	6.5	5.0	(0.5)	0.0
Settlements of Claims	(5.6)	(6.8)	3.1	(0.2)
Land Income	6.7	(17.2)	(23.2)	(0.0)
Contributions to Employee Benefits	0.6	(36.2)	56.6	0.0
Other Revenue	(14.3)	22.6	(8.5)	3.6
Total Net Revenue	6.5 %	1.9 %	(1.7) %	4.4 %

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.

TABLE A-14
State Revenue, By Source and Biennium
General Revenue-Related

	Thousands of Dollars		
	2012-13 Actual	2014-15 Actual	2016-17 Estimated
Tax Collections			
Sales Taxes	\$ 49,942,310	\$ 56,061,513	\$ 59,689,992
Motor Vehicle Sales and Rental Taxes	7,372,923	8,647,701	9,774,265
Motor Fuel Taxes	1,713,757	1,818,452	1,897,551
Franchise Tax	5,501,409	5,699,631	5,700,157
Insurance Taxes	3,258,360	3,995,696	4,405,762
Natural Gas Production Tax	3,029,833	3,179,991	1,915,362
Cigarette and Tobacco Taxes	1,184,352	1,142,973	1,148,065
Alcoholic Beverages Taxes	1,906,594	2,192,007	2,436,065
Oil Production and Regulation Taxes	5,094,158	6,753,126	3,907,033
Inheritance Tax	(10,777)	(3,805)	0
Utility Taxes	885,778	958,954	970,700
Hotel Occupancy Tax	842,543	1,011,204	1,133,000
Other Taxes	308,026	335,697	155,943
Total Tax Collections	\$ 81,029,266	\$ 91,793,140	\$ 93,133,895
Revenue By Source			
Tax Collections	\$ 81,029,266	\$ 91,793,140	\$ 93,133,895
Licenses, Fees, Fines, and Penalties	2,370,911	3,103,571	2,683,415
Interest and Investment Income	2,293,311	1,730,706	2,207,972
Net Lottery Proceeds	2,129,125	2,302,842	2,310,992
Sales of Goods and Services	226,728	243,446	248,156
Settlements of Claims	1,140,538	1,077,099	1,069,970
Land Income	67,259	81,367	56,585
Contributions to Employee Benefits	212	143	174
Other Revenue	4,128,047	3,951,793	4,055,585
Total Net Revenue	\$ 93,385,395	\$ 104,284,106	\$ 105,766,744

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**

	2012-13 Actual	2014-15 Actual	2016-17 Estimated
Tax Collections			
Sales Taxes	21.9 %	12.3 %	6.5 %
Motor Vehicle Sales and Rental Taxes	32.3	17.3	13.0
Motor Fuel Taxes	4.3	6.1	4.3
Franchise Tax	3.3	3.6	0.0
Insurance Taxes	22.0	22.6	10.3
Natural Gas Production Tax	65.1	5.0	(39.8)
Cigarette and Tobacco Taxes	0.4	(3.5)	0.4
Alcoholic Beverages Taxes	14.1	15.0	11.1
Oil Production and Regulation Taxes	105.3	32.6	(42.1)
Inheritance Tax	(670.8)	(64.7)	(100.0)
Utility Taxes	(5.4)	8.3	1.2
Hotel Occupancy Tax	24.0	20.0	12.0
Other Taxes	76.8	9.0	(53.5)
Total Tax Collections	24.4 %	13.3 %	1.5 %
Revenue By Source			
Tax Collections	24.4 %	13.3 %	1.5 %
Licenses, Fees, Fines, and Penalties	0.5	30.9	(13.5)
Interest and Investment Income	101.0	(24.5)	27.6
Net Lottery Proceeds	8.4	8.2	0.4
Sales of Goods and Services	4.0	7.4	1.9
Settlements of Claims	1.0	(5.6)	(0.7)
Land Income	256.9	21.0	(30.5)
Contributions to Employee Benefits	(35.3)	(32.6)	22.0
Other Revenue	30.1	(4.3)	2.6
Total Net Revenue	24.3 %	11.7 %	1.4 %

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			
	2014 Actual	2015 Actual	2016 Estimated	2017 Estimated
Tax Collections				
Sales Taxes	\$ 27,385,709	\$ 28,910,857	\$ 29,258,665	\$ 30,663,502
Motor Vehicle Sales and Rental Taxes	4,209,953	4,514,186	4,775,421	5,078,806
Motor Fuel Taxes	3,315,952	3,446,157	3,498,966	3,556,862
Franchise Tax	4,732,262	4,656,286	3,528,510	3,547,819
Insurance Taxes	1,947,908	2,049,417	2,185,577	2,238,275
Natural Gas Production Tax	1,899,582	1,280,410	871,360	1,044,002
Cigarette and Tobacco Taxes	1,342,455	1,532,414	1,360,866	1,470,832
Alcoholic Beverages Taxes	1,053,231	1,138,776	1,186,683	1,249,382
Oil Production and Regulation Taxes	3,874,071	2,879,055	1,844,928	2,062,105
Inheritance Tax	12	(3,817)	0	0
Utility Taxes	478,189	480,766	483,800	486,900
Hotel Occupancy Tax	485,385	525,819	550,300	582,700
Other Taxes	267,854	272,734	177,452	180,491
Total Tax Collections	\$ 50,992,562	\$ 51,683,060	\$ 49,722,528	\$ 52,161,676
Revenue By Source				
Tax Collections	\$ 50,992,562	\$ 51,683,060	\$ 49,722,528	\$ 52,161,676
Federal Income	34,266,043	36,700,990	37,751,547	35,047,132
Licenses, Fees, Fines, and Penalties	8,497,084	9,649,624	9,476,984	7,102,356
Interest and Investment Income	1,463,131	1,393,601	1,339,896	1,444,987
Net Lottery Proceeds	1,878,112	1,893,534	1,896,265	1,899,864
Sales of Goods and Services	262,341	428,665	441,152	419,697
Settlements of Claims	575,202	541,071	537,978	537,044
Land Income	1,863,364	1,547,831	977,924	1,055,857
Contributions to Employee Benefits	87	56	87	87
Other Revenue	5,144,365	5,589,826	5,908,898	6,275,386
Total Net Revenue	\$ 104,942,290	\$ 109,428,258	\$ 108,053,259	\$ 105,944,086

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**

	2014 Actual	2015 Actual	2016 Estimated	2017 Estimated
Tax Collections				
Sales Taxes	5.6 %	5.6 %	1.2 %	4.8 %
Motor Vehicle Sales and Rental Taxes	8.5	7.2	5.8	6.4
Motor Fuel Taxes	2.9	3.9	1.5	1.7
Franchise Tax	(1.4)	(1.6)	(24.2)	0.5
Insurance Taxes	10.4	5.2	6.6	2.4
Natural Gas Production Tax	27.0	(32.6)	(31.9)	19.8
Cigarette and Tobacco Taxes	(16.0)	14.2	(11.2)	8.1
Alcoholic Beverages Taxes	7.8	8.1	4.2	5.3
Oil Production and Regulation Taxes	29.5	(25.7)	(35.9)	11.8
Inheritance Tax	(100.1)	(33,166.9)	(100.0)	0.0
Utility Taxes	10.0	0.5	0.6	0.6
Hotel Occupancy Tax	10.0	8.3	4.7	5.9
Other Taxes	8.1	1.8	(34.9)	1.7
Total Tax Collections	6.7 %	1.4 %	(3.8) %	4.9 %
Revenue By Source				
Tax Collections	6.7 %	1.4 %	(3.8) %	4.9 %
Federal Income	5.3	7.1	2.9	(7.2)
Licenses, Fees, Fines, and Penalties	7.3	13.6	(1.8)	(25.1)
Interest and Investment Income	23.7	(4.8)	(3.9)	7.8
Net Lottery Proceeds	(0.8)	0.8	0.1	0.2
Sales of Goods and Services	16.1	63.4	2.9	(4.9)
Settlements of Claims	(5.7)	(5.9)	(0.6)	(0.2)
Land Income	40.6	(16.9)	(36.8)	8.0
Contributions to Employee Benefits	0.5	(36.1)	56.6	0.0
Other Revenue	(7.6)	8.7	5.7	6.2
Total Net Revenue	6.0 %	4.3 %	(1.3) %	(2.0) %

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		
	2012-13 Actual	2014-15 Actual	2016-17 Estimated
Tax Collections			
Sales Taxes	\$ 50,135,048	\$ 56,296,567	\$ 59,922,167
Motor Vehicle Sales and Rental Taxes	7,437,611	8,724,139	9,854,227
Motor Fuel Taxes	6,390,742	6,762,109	7,055,828
Franchise Tax	9,363,430	9,388,548	7,076,329
Insurance Taxes	3,260,405	3,997,326	4,423,852
Natural Gas Production Tax	3,029,833	3,179,991	1,915,362
Cigarette and Tobacco Taxes	3,026,192	2,874,869	2,831,698
Alcoholic Beverages Taxes	1,906,594	2,192,007	2,436,065
Oil Production and Regulation Taxes	5,094,158	6,753,126	3,907,033
Inheritance Tax	(10,777)	(3,805)	0
Utility Taxes	885,778	958,954	970,700
Hotel Occupancy Tax	842,543	1,011,204	1,133,000
Other Taxes	498,608	540,588	357,943
Total Tax Collections	\$ 91,860,164	\$ 102,675,621	\$ 101,884,204
Revenue By Source			
Tax Collections	\$ 91,860,164	\$ 102,675,621	\$ 101,884,204
Federal Income	65,452,366	70,967,033	72,798,679
Licenses, Fees, Fines, and Penalties	15,514,717	18,146,709	16,579,340
Interest and Investment Income	2,281,779	2,856,732	2,784,883
Net Lottery Proceeds	3,724,201	3,771,646	3,796,129
Sales of Goods and Services	588,675	691,006	860,849
Settlements of Claims	1,169,793	1,116,273	1,075,022
Land Income	2,697,929	3,411,195	2,033,781
Contributions to Employee Benefits	213	143	174
Other Revenue	10,387,598	10,734,191	12,184,284
Total Net Revenue	\$ 193,677,435	\$ 214,370,549	\$ 213,997,345

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-19

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

	2012-13 Actual	2014-15 Actual	2016-17 Estimated
Tax Collections			
Sales Taxes	22.0 %	12.3 %	6.4 %
Motor Vehicle Sales and Rental Taxes	32.6	17.3	13.0
Motor Fuel Taxes	4.0	5.8	4.3
Franchise Tax	20.2	0.3	(24.6)
Insurance Taxes	21.9	22.6	10.7
Natural Gas Production Tax	65.1	5.0	(39.8)
Cigarette and Tobacco Taxes	2.6	(5.0)	(1.5)
Alcoholic Beverages Taxes	14.1	15.0	11.1
Oil Production and Regulation Taxes	105.3	32.6	(42.1)
Inheritance Tax	(670.8)	(64.7)	(100.0)
Utility Taxes	(5.4)	8.3	1.2
Hotel Occupancy Tax	24.0	20.0	12.0
Other Taxes	44.8	8.4	(33.8)
Total Tax Collections	23.8 %	11.8 %	(0.8) %
Revenue By Source			
Tax Collections	23.8 %	11.8 %	(0.8) %
Federal Income	(13.1)	8.4	2.6
Licenses, Fees, Fines, and Penalties	5.3	17.0	(8.6)
Interest and Investment Income	9.0	25.2	(2.5)
Net Lottery Proceeds	12.5	1.3	0.6
Sales of Goods and Services	(14.8)	17.4	24.6
Settlements of Claims	2.1	(4.6)	(3.7)
Land Income	21.4	26.4	(40.4)
Contributions to Employee Benefits	(34.9)	(33.1)	22.1
Other Revenue	31.2	3.3	13.5
Total Net Revenue	6.6 %	10.7 %	(0.2) %

SOURCE: Glenn Hegar, Texas Comptroller of Public Accounts.