

General Revenue-Dedicated Fund Accounts used for Budget Certification - 2014/15 Biennium <sup>1</sup>

Selected County Programs

Texas Association of Counties

(County Information Project/Legislative Dept.)

General Revenue-Dedicated Accounts											
Name of Program/Purpose	Date of Origin (DOO)/Legal Citation (LC)/Notes	Comptroller's Manual of Accounts	FY2013 Estimated Ending Balance + Estimated Revenue for FY2014-15 <sup>2</sup> (+)	Appropriated out of Fund Account (SB 1) (-)	Adjustments, Reductions, Other Appropriations <sup>3</sup> (-) or (+)	Balances Available for Certification for FY2014-15 (=)	Projected Beginning Balance FY2015 (BRE's) <sup>4</sup> (+)	Estimated Revenue (+)	Estimated Net Transfers (-) or (+)	Estimated Expenditures (-) or (+)	Projected Ending Balance FY2015 (BRE's) <sup>4</sup> (=)
<b>Article I - General Government (General Appropriations Act)</b>											
<b>Compensation To Victims of Crime:</b> Funds are collected from defendants convicted under certain sections of the Penal Code. Defendants convicted of a felony pay \$133, defendants convicted of a Class A or B misdemeanor pay \$83 and defendants convicted of a non-jailable misdemeanor pay \$40. This account receives 37.6338 percent of total collections. Funds may also be used to reimburse a law enforcement agency for reasonable costs of a medical exam preformed by a physician, sexual assault examiner or sexual assault nurse examiner. <b>Agency:</b> Office of the Attorney General.	<b>DOO:</b> 1979 by S.B. 21, 66th Leg., R.S. <b>LC:</b> Tex. Const. Art. I, § 31; Tex. Crim. Proc. Code Ann. arts. 42.037, 56.54; Tex. Loc. Gov't Code Ann. § 133.102 <b>NOTE:</b> Lastest Amended:HB 2424, 78 <sup>th</sup> R.S. Re-codified Art. 102.075, Code of Criminal Procedure.	Deposited in fund account <b>0469</b>	Account fund not included in the Comptroller's Report	\$149,358,384	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Report	\$40,268,000	\$114,216,000	(\$725,000)	(\$112,530,000)	\$41,229,000
<b>Courthouse Preservation:</b> Grants to counties for the renovation and rehabilitation of historic courthouse. <b>Agency:</b> Historical Commission.	-	Funding will come from the TPFA GO Series Bonds.	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Certification	Account fund not included in the Comptroller's Certification	Account fund not included in the Comptroller's Certification	Account fund not included in the Comptroller's Certification	Account fund not included in the Comptroller's Certification
<b>Grants Programs Local Continuing Education (LEOSE):</b> To receive court costs collected from defendants convicted under certain sections of the Penal Code. Defendants convicted of a felony pay \$133, convicted of a Class A or B misdemeanor pay \$83 and convicted of a nonjailable misdemeanor pay \$17. This account receives 5.0034%. <b>Agency:</b> Comptroller of Public Accounts.	<b>DOO:</b> 1977 by H.B. 451, 65th Leg. <b>LC:</b> Tex. Occ. Code Ann. § 1701.156; Tex. Loc. Gov't Code Ann. § 133.102. <b>NOTE:</b> Amended by H.B. 2424, 78th Leg., R.S. recodified art. 102.075, Code of Criminal Procedure.	Deposited in fund account <b>0116</b> .	\$41,007,000	(\$35,306,654)	\$0	\$5,700,346	\$24,378,000	\$9,866,000	(\$60,000)	(\$10,898,000)	\$23,286,000

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<p><b>County &amp; Road District Highway Fund/Lateral Road Fund:</b> To take care of outstanding county and road district indebtedness assumed by the state along with the highway system. Fund receives allocation of gasoline taxes up to \$7,300,000 each fiscal year, which in turn is distributed to the counties of the state. County money for meeting obligations not assumed by the state is put into this fund as a service to the counties. Allocation of the money among the counties shall be made on or before October 15 of each year and is determined as follows:</p> <p><b>(1)</b> One-fifth allocated according to area determined by the ratio of the area of the county to the area of the state;</p> <p><b>(2)</b> Two-fifths allocated according to rural population, determined by the ratio of the rural population of the county to the rural population of the state; and</p> <p><b>(3)</b> Two-fifths allocated according to lateral road miles, determined by the ratio of the mileage of lateral roads in the county to the mileage of lateral roads in the state as of January 1 of the year of the allocation as shown by the records of the State Federal Highway Planning Survey and the department. <b>Agency:</b> Comptroller of Public Accounts.</p>	<p><b>DOO:</b> 1932. <b>LC:</b> Tex. Const. art. VIII, § 7a; Tex. Transp. Code Ann. § 256.002; Tex. Tax Code Ann. § 162.503 <b>Note:</b> Amended by SB 896, 77th Leg. R.S. Referred to as the "Lateral Road Fund" in the General Appropriations Act.</p>	General funds appropriated to account <b>0057</b> .	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Certification	Account fund not included in the Comptroller's Certification	Account fund not included in the Comptroller's Certification	Account fund not included in the Comptroller's Certification	Account fund not included in the Comptroller's Certification

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<b>Aid Local Libraries:</b> This account is created in General Revenue to record receipts from interest earned on money in the Texas Library Endowment Fund (local), donations, and proceeds from resell of purchased items determined appropriated for the promotion of public libraries in Texas. <b>Agency:</b> Library and Archives Commission	<b>DOO:</b> August 30, 1999 by S.B. 691, 76th Leg., R.S. <b>LC:</b> Tex. Gov't Code Ann. § 441.073. <b>Note:</b> Creation of the account was finally authorized by H.B. 3084, 76th Leg., R.S.	General revenues are appropriated to account <b>5054</b> .	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Certification	Account fund not included in the Comptroller's Certification	Account fund not included in the Comptroller's Certification	Account fund not included in the Comptroller's Certification	Account fund not included in the Comptroller's Certification
<b>Election Administration:</b> Account in the General Revenue Fund to receive federal funds designated for election improvement and matching funds from the state or a political subdivision. Used only to improve election administration, make grants to local governments for voting systems, create a single uniform central interactive voter registration database and comply with other federal election requirements. <b>Agency:</b> Secretary of State.	<b>DOO:</b> January 1, 2004 by H.B. 1549 and H.B. 3318, 78th Leg., R.S. H.B. 1549 and H.B. 3318, 78th Leg., R.S. <b>LC:</b> Tex. Elec. Code Ann. § 31.011	Appropriated to account <b>5095</b> .	Account fund not included in the Comptroller's Report	\$21,666	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Report	\$15,081,000	\$280,000	(\$164,000)	(\$2,609,000)	\$12,588,000
<b>Economic Development and Tourism (Grants from the Office of the Governor):</b> Created in General Revenue to receive an amount equal to revenue derived from collection of hotel occupancy tax equal at a rate of 1/2 of 1% for advertising and other marketing activities of the Economic Development and Tourism office. <b>Agency:</b> Office of the Governor.	<b>DOO:</b> 1981 <b>LC:</b> Tex. Tax Code Ann. § 156.251(d). <b>Note:</b> Last action - S.B. 275, 78th Leg., R.S.	Appropriated to account <b>5003/5053</b>	\$32,979,000	\$0	(\$160,000)	\$32,819,000	\$23,588,000	\$0	\$44,239,000	(\$38,594,000)	\$29,233,000

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<b>Emergency Service Fee on Wireless Telecommunication Trust Fund:</b> This account is created in General Revenue to record receipts from 911 emergency services fees imposed on local exchange access lines. The fee is collected by a local exchange service provider and remitted to the commission not later than the 30th day after the last day of the month in which the fees are collected. Late penalties assessed against a service provider who fails to timely deliver the fee in an amount NTE \$100 a day are also deposited to this account. Money remaining in the Emergency Service Fee on Wireless Telecommunications Trust Fund (0875) after payment is made to emergency communications districts not participating in the state plan is also transferred to this account. HB 3084, 76th Leg., R.S. <b>Agency:</b> Commission on State Emergency Communication.	<b>DOO:</b> August 30, 1999 by H.B. 1983, 76th Leg.R.S. <b>LC:</b> Tex. Health And Safety Code Ann. §§ 771.071(e). <b>Note:</b> Creation of the account was finally authorized by H.B. 3084, 76th Leg., R.S.	Deposited in fund account <b>5050</b> . See also account <b>0875</b> .	\$296,693,000	(\$117,022,867)	(\$1,850,000)	\$177,820,133	\$161,618,000	\$12,093,000	\$36,597,000	(\$53,927,000)	\$156,381,000

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<b>Disaster Contingency:</b> Funds are used in accordance with the Texas Disaster Act 1975. A state agency, local government or other entity may request money from the fund for extraordinary costs for implementing preventive measures before or during an emergency and costs incurred in repairing disaster damage in which a municipal or county government declares a local state of disaster and the governor has declared a state of disaster for the affected counties. Money in the fund may also be used by a state or local agency to provide assistance to producers of agricultural products recovering from severe drought. <b>Agency:</b> Formerly Office of the Governor, now Department of Public Safety.	<b>DOO:</b> 1975 by H.B. 2032, 64th Leg., R.S. Government Code, section 403.094, by H.B. 3050 74th Leg., R. S. <b>LC:</b> Tex. Gov't Code Ann. § 418.073.	Deposited in fund account <b>0453</b> .	\$4,993,000	\$0	\$0	\$4,993,000	\$814,000	\$0	\$0	\$0	\$814,000
<b>Criminal Justice (Grants from Office of the Governor):</b> Defendants convicted of a felony pay \$133. Defendants convicted of a Class A or B misdemeanor pay \$83. Defendants convicted of a non-jailable misdemeanor pay \$40. This account receives 12.5537% of total fees collections. <b>Agency:</b> Trusteed Programs within the Office of the Governor.	<b>DOO:</b> 1971. <b>LC:</b> Tex. Crim. Proc. Code Ann. § 102.056; Tex. Gov't Code Ann. § 772.006; Tex. Loc. Gov't Code Ann. § 133.102 <b>Notes:</b> Amended by H.B. 2272, 75th Leg., R.S. H.B. 2424, 78th Leg., R.S. recodified art. 102.075, Code of Criminal Procedure.	Deposited in fund account <b>0421</b> .	\$91,382,000	(\$49,679,968)	\$0	\$41,702,032	\$59,226,000	\$64,760,000	(\$9,001,000)	(\$73,788,000)	\$41,197,000

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<b>Article II - Health and Human Services (General Appropriations Act)</b>											
<b>Indigent Health Care UTMB:</b> Health care for the uninsured and indigent in Texas. <b>Agency:</b> Department of State Health Services.	-	General revenue funds.	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Certification	Account fund not included in the Comptroller's Certification	Account fund not included in the Comptroller's Certification	Account fund not included in the Comptroller's Certification	Account fund not included in the Comptroller's Certification
<b>County Indigent Health Care:</b> Counties are required to offer basic health services to indigent residents as the payers of last resort. Once a county spends 8 percent of its general revenue tax levy (GRTL) on indigent care, the county can then request state matching funds. <b>Agency:</b> Department of State Health Services.	-	General revenue funds.	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Certification	Account fund not included in the Comptroller's Certification	Account fund not included in the Comptroller's Certification	Account fund not included in the Comptroller's Certification	Account fund not included in the Comptroller's Certification
<b>EMS and Trauma Care System:</b> Account in the General Revenue Fund to receive 33% of additional court fines for persons convicted of traffic related offenses and 49.5% of the driver responsibility program surcharges. May only be used by the commissioner to fund designated trauma facilities, county and regional emergency medical services and trauma care systems. In each fiscal year the Commissioner shall reserve \$500,000 for extraordinary emergencies. Money not spent in a fiscal year shall be transferred to the reserve for the following year. <b>Agency:</b> Department of State Health Services.	<b>DOO:</b> 2003 by H.B. 3588 and H.B. 3318, 78th Leg., R.S. and H.B. 2, 78th Leg., 3rd C.S. <b>LC:</b> Tex. Health & Safety Code Ann. § 780.003. <b>Note:</b> Transferred to DSHS by H.B. 2292, 78th Leg., R.S.	Deposited into account <b>5111</b> , plus four other funds ( <b>5046, 5007, 5108</b> and <b>5137</b> ).	\$849,291,000	(\$503,400,364)	(\$170,331,666)	\$175,558,970	\$262,421,000	\$163,791,000	(\$24,669,000)	(\$238,022,000)	\$163,491,000

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			(+)	(-)	(-) or (+)	(=)	(+)	(+)	(-) or (+)	(-) or (+)	(=)
<b>Child Abuse and Neglect Prevention Program:</b> Account in the General Revenue Fund for receipt of \$12.50 of marriage license fees collected under § 118.022, Local Government Code, contributes from any appropriate source and interest earned. May transfer money from the trust account to GR Account - Child Abuse Neglect and Prevention Operating (No. 5084) at any time, however not more may be transferred than the amount appropriated for the operating account for that fiscal year. Used for child abuse and neglect primary or other prevention and early intervention programs. <b>Agency:</b> Department of Family and protective Services.	<b>DOO:</b> 2001 by S.B. 1475 and H.B. 3088, 77th Leg., R.S. <b>LC:</b> Tex. Hum. Res. Code Ann. § 40.105. <b>Note:</b> Formerly operated the Children's Trust Fund (No. 0987) by the Children's Trust Fund of Texas Council, Agency 355. Abolished by S.B. 1475, 77th Leg., R.S. Added by H.B. 662, 80th Leg., R.S.	Deposited in fund account <b>5085</b> .	\$14,335,597	\$0	(\$258,000)	\$14,077,597	\$16,336,000	\$3,751,000	(\$5,600,000)	\$0	\$14,487,000
<b>Article III Education (General Appropriations Act)</b>											
<b>Volunteer Fire Department Assistance:</b> Account in General Revenue Fund composed of money collected from an assessment under section 2007.002, Insurance Code and other contributions. Used to assist volunteer fire departments in paying for equipment, training personnel and administration, and for staffing and operating costs each year. <b>Agency:</b> Texas Forest Service.	<b>DOO:</b> 2001 by H.B. 2604 and H.B. 3088, 77th Leg., R.S. <b>LC:</b> Tex. Gov't Code Ann. § 614.104. <b>Note:</b> Amended by H.B. 3506, 78 <sup>th</sup> Leg., R.S. Amended by H.B. 4002, S.B. 1011, 81st Leg., R.S.; Cost share use added by S.B. 646, 82nd Leg., R.S.	Deposited in fund account <b>5064</b> .	\$141,191,000	(\$38,060,971)	(\$22,196,029)	\$80,934,000	\$85,359,000	\$18,618,000	(\$778,000)	(\$20,585,000)	\$84,170,000

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			(+)	(-)	(-) or (+)	(=)	(+)	(+)	(-) or (+)	(-) or (+)	(=)
<b>Rural Volunteer Fire Department:</b> Account in the General Revenue Fund composed of firework taxes imposed on each sale at retail of fireworks and contributions from any other source. Used only to administer the rural volunteer fire department insurance program. Government Code, section 614.075. <b>Agency:</b> Texas Forest Service.	<b>DOO:</b> 2001 by H.B. 3667 and H.B. 3088, 77th Leg., R.S. <b>LC:</b> Tex. Gov't Code Ann. § 614.075	Deposited in fund account <b>5066</b> .	\$6,770,000	(\$2,002,481)	\$0	\$4,767,519	\$4,287,000	\$1,465,000	(\$4,000)	(\$1,034,000)	\$4,714,000
<b>Article IV Judiciary (General Appropriations Act)</b>											
<b>Judicial &amp; Court Personnel Training Fund:</b> To receive court costs on conviction of certain sections of the Penal Code. Defendants convicted of a felony pay \$133, defendants convicted of a Class A or B misdemeanor pay \$83 and defendants convicted of a non-jailable misdemeanor pay \$40. This account receives 4.8362 percent of the total collections. Also, 50 percent of the fees collected by the clerks of the courts of appeals under Govt. Code 51.207 are deposited here. Money may also be appropriated to assist state agencies that deliver or fund victim-related services or assistance. Funds are to be used to provide for the continuing legal education of judges and of court personnel. <b>Agency:</b> Court of Criminal Appeals, Rider 7.	<b>DOO:</b> September 1, 1985 by H.B. 309, 69th Leg., R.S. <b>LC:</b> Tex. Gov't Code Ann. §§ 56.001, 56.002; Tex. Loc. Gov't Code Ann. § 133.102 <b>NOTE:</b> Amended by S.B. 947, 73 <sup>rd</sup> Leg. R.S. H.B. 2424, 78 <sup>th</sup> Leg. R.S. re-codified Art. 102.075 Code of Criminal Procedure.	Deposited in fund account <b>0540</b> .	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Report	Account fund not included in the Comptroller's Certification	Account fund not included in the Comptroller's Certification	Account fund not included in the Comptroller's Certification	Account fund not included in the Comptroller's Certification	Account fund not included in the Comptroller's Certification



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			(+)	(-)	(-) or (+)	(=)	(+)	(+)	(-) or (+)	(-) or (+)	(=)
<b>Indigent Defense:</b> Account in the General Revenue Fund to receive court costs from defendants convicted under certain sections of the Penal Code. Defendants convicted of a felony pay \$133, defendants convicted of a Class A or B misdemeanor pay \$83 and defendants convicted of a nonjailable misdemeanor pay \$40. This account receives 8.0134%. Used by the Indigent Defense Commission to develop policies and standards under which attorneys may qualify for appointment to represent indigent defendants and a plan establishing statewide requirements for counties relating to reporting indigent defense information. <b>Agency:</b> Office of Court Administration.	<b>DOO:</b> 2001 by S.B. 7 and H.B. 3088, 77th Leg., R.S. <b>LC:</b> Tex. Gov't Code Ann. § 79.031; Tex. Loc. Gov't Code Ann. § 133.102.	Deposited in fund account <b>5073</b> .	\$81,083,000	(\$81,630,917)	\$547,917	\$0	\$8,056,000	\$26,200,000	\$7,500,000	(\$32,016,000)	\$9,740,000

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<sup>1</sup> Each legislative session, the Comptroller's office provides the Legislature with revenue and balance estimates as prescribed by section 403.121, Government Code. In some cases, the Legislature appropriates more than the estimated biennial revenue for an account and the balance of the account is used to fund the appropriations. When the Legislature does not appropriate all of an account's revenue stream, or when revenue exceeds the estimate, a balance will accumulate in the account. The balance in General Revenue Dedicated accounts are available for certification of General Revenue appropriations according to the provision of section 403.095, Government Code.

<sup>2</sup> GRD Balances and Revenues found in 2014-2015 Biennial Revenue Estimate

<sup>3</sup> Includes HB 7, HB 595, HB 1025, & SB 347 and other adjustments.

<sup>4</sup> 2016-17 Biennial Revenue Estimate, January 2015.

Remarks:  
 For additional information about these particular accounts click on the following website: [http://www.window.state.tx.us/finances/pubs/use\\_of\\_gr\\_ded/](http://www.window.state.tx.us/finances/pubs/use_of_gr_ded/) .

Prepared:  
 Paul Emerson, State Financial Analyst, Texas Association of Counties  
 Tim Brown, Senior County Analyst, Texas Association of Counties