



Financial Overview

Texas Parks and
Wildlife Department

FEBRUARY 2013



INTRODUCTION

The Texas Parks and Wildlife Department Financial Overview document was developed by TPWD Administrative Resources Division to provide answers to various questions one might have about the agency, including information on agency responsibilities, organization, revenues, balances, funds, division budgets and appropriation authority. Its primary design at this time is to function as a reference tool for commissioners, top management, budget staff, interested employees, constituent groups and other agency customers.

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Roles and Responsibilities

In 1963, the Texas State Legislature merged the Game and Fish Commission with the State Parks Board to create the Texas Parks and Wildlife Department (TPWD) as it exists today. This merger was significant in that two very different financial structures were combined along with different cultures and missions.

As reflected in the Parks and Wildlife Code, the department's current responsibilities encompass a range of activities.

State law authorizes TPWD to plan, acquire, improve, operate and maintain a system of public lands, including many historical and cultural sites. These resources include over 1.4 million acres of parks and recreation areas, wildlife management areas, natural areas and historic/cultural areas. In all, the department manages 94 state parks and 49 wildlife management areas.

TPWD also continues to serve as the state agency with primary responsibility for conserving, protecting and enhancing the state's fish and wildlife resources. In fulfilling these responsibilities, the department monitors and assesses habitats, surveys fish and game populations, conducts research and demonstration projects, and currently operates eight fish hatcheries.

The department is also charged with regulating and enforcing commercial and recreational fishing, hunting, and boating laws in the state. Since the consolidation of related regulatory powers in 1983, TPWD sets and administers all rules regarding the taking of fish and wildlife in Texas. A force of approximately 530 commissioned peace officers serving as TPWD game wardens, as well as over 150 commissioned park peace officers, ensure compliance with these regulations, and with provisions of the Texas Parks and Wildlife Code, certain portions of the Penal Code, the Water Code and the Antiquities Code.

TPWD game wardens have the same authority as a sheriff to apprehend, convict, fine, and jail violators, in coordination with state and local prosecutors and courts.

TPWD serves an important role in environmental protection by monitoring, conserving and enhancing the quality of rivers, streams, lakes, coastal marshes, bays, beaches, gulf waters, and other aquatic and wildlife habitat. These activities incorporate pollution surveillance and enforcement of certain environmental laws. By statute, the department coordinates much of this activity with other state and federal agencies such as the Texas Commission on Environmental Quality and the U.S. Environmental Protection Agency.

The department is the primary educator of the public regarding laws and rules related to fish, game and environmental habitats, boating safety, firearm safety for hunters, fish and wildlife conservation and outdoor recreation in general. In addition to offering workshops, certification classes and outreach events, the agency disseminates information to the public through the *Texas Parks & Wildlife* magazine, a daily radio series and a weekly television show that airs on numerous public broadcasting systems throughout the state.

Finally, the department also provides assistance and direct matching grants to local political subdivisions and nonprofit entities for planning, acquisition or development of local parks, indoor and outdoor recreational facilities, and for recreation, conservation and education programs for underserved populations. These grants are funded through a combination of state and federal sources. Funding for this aspect of TPWD's operations was significantly reduced during the 82nd Legislative Session, and as a result, no new state-funded grants have been awarded in the 2012-13 biennium.

Organization

The department is functionally organized into 11 divisions that range in size from 10 positions to 1,292 regular full-time equivalent positions (see Figure 1). Division oversight responsibilities rest with the Executive Office and the Deputy Executive Directors for Operations, Administration and Natural Resources. Except for administrative functions, all other divisions of the agency have locations at regional and park site offices throughout the state.

The WILDLIFE DIVISION manages the taking of state wildlife; coordinates wildlife management on all public lands; administers the public hunt program; conducts surveys and research studies; issues scientific permits; and provides wildlife management assistance to private landowners.

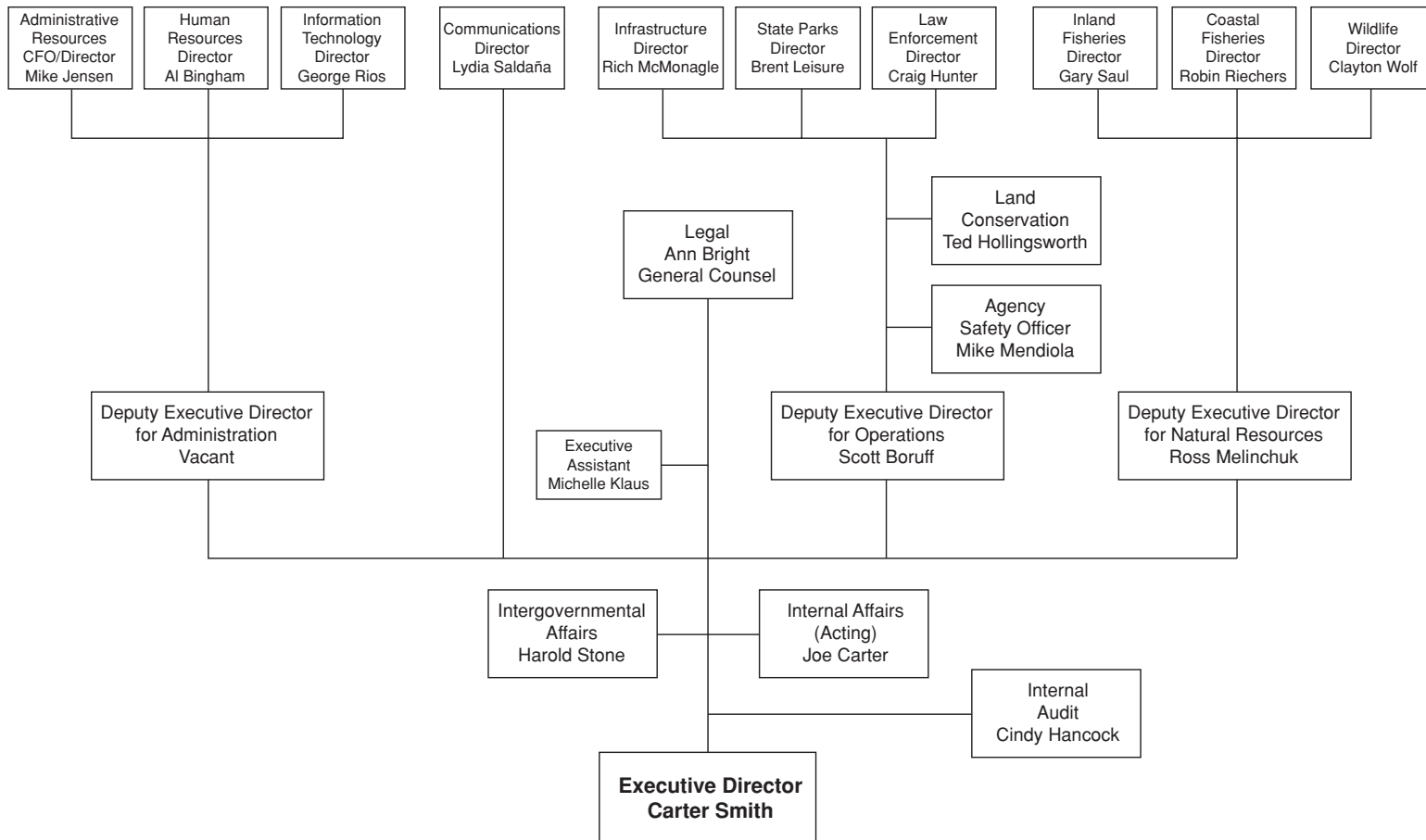


Figure 1

The INLAND FISHERIES DIVISION is responsible for the protection, enhancement and regulation of the state's freshwater resources. Activities include fisheries management and research; ecosystem and habitat assessment; instream flow and river studies; fish production; fish kill assessments; natural resource damage recovery; wetlands conservation; permitting; angler education and information; and fishing access. Five of the eight fish hatcheries operated by TPWD produce freshwater fish.

The COASTAL FISHERIES DIVISION is responsible for protecting, managing and ensuring the long-term sustainability of Texas' marine resources. Major activities and programs of this division include assessments for marine resource management; stock identification and research; fisheries enhancement; the Artificial Reef program; and habitat conservation and restoration activities. The Coastal Fisheries Division also operates three marine fish hatcheries.

The LAW ENFORCEMENT DIVISION works closely with other divisions to enforce state laws and department rules and regulations, to prevent violations through education and communication, and to investigate pollution incidents and other environmental crimes.

The STATE PARKS DIVISION is the largest, both organizationally and financially, of the agency's divisions, employing 1,292 FTEs responsible for the management and operation of all state parks, natural areas, historic sites and park regional offices, and for the administration of the department's local parks grants program.

The INFRASTRUCTURE DIVISION manages the capital construction program for TPWD facilities statewide. Division functions include planning; budgeting; construction; preparation of master plans for preservation and use of TPWD lands; and architectural, surveying and other technical assistance to field locations. The

division also administers the TPWD energy conservation, safety and risk management, fleet management and radio management programs and provides support services for the TPWD headquarters complex.

The INFORMATION TECHNOLOGY DIVISION provides information resources services in support of all TPWD divisions. Key functions include operations, applications development, customer service, and planning and quality assurance.

The COMMUNICATIONS DIVISION is the marketing and public information arm of the department, with responsibility for administering outreach and education programs and disseminating conservation-related information to the public through both internal and external media.

The HUMAN RESOURCES DIVISION maintains all personnel records and develops personnel related policy and procedures; determines training needs and priorities; and provides day-to-day services in employee recruitment, benefits and relations.

The ADMINISTRATIVE RESOURCES DIVISION provides support services, including financial management, accounts payable/payroll, purchasing/contracting, and budget and planning, to the entire department. Boat registration and licensing functions are also included in this division.

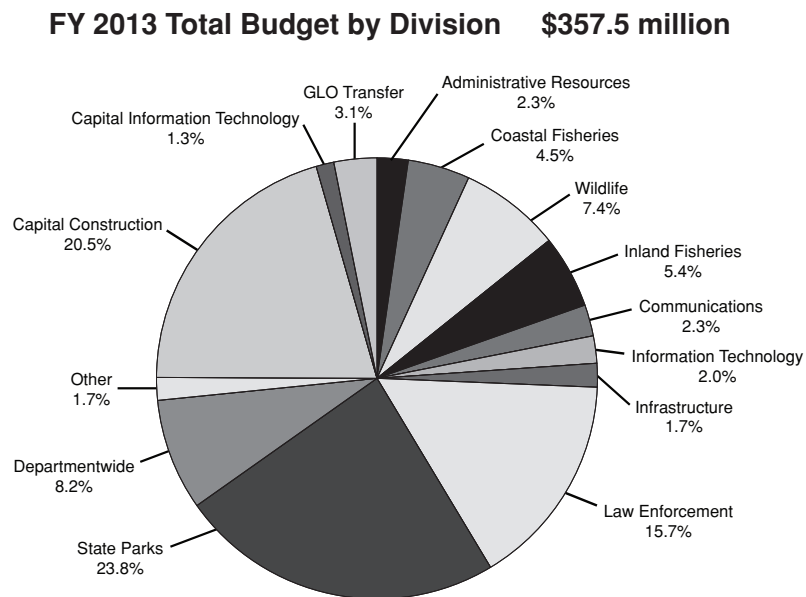
The LEGAL DIVISION provides legal assistance and advice to the TPW Commission and TPWD staff; represents the department in administrative legal proceedings; assists the Attorney General's office in litigation involving TPWD; and coordinates responses to requests for information under the Texas Public Information Act.

The Budget and Where It Goes

The Fiscal Year 2013 combined budget for TPWD, which includes operating expenses, capital projects, grants and employee benefits, totals approximately \$357.5 million.

BY DIVISION/FUNCTION

As shown in Figure 2, the State Parks Division accounts for the largest portion (23.8%) of the budget. Of the total State Parks Division budget of \$85.2 million, approximately \$2.9 million will be “passed through” in the form of grants to local governments and other entities.



Source: 8/30/12 Commission Meeting Materials, FY 2013 Operating and Capital Budget
 * Includes grants and capital
 Other includes Executive, Legal and Human Resources.

Figure 2

Capital construction comprises the second largest portion of the budget at 20.5 percent, or \$73.2 million, and consists primarily of unexpended balances of Proposition 4 and Proposition 8 bonds for statewide repairs. Funding for the Law Enforcement Division accounts for roughly \$56.3 million, or 15.7 percent of the total, while allocations for aquatic resource protection and fish and wildlife management activities, reflected in the Wildlife, Coastal and Inland Fisheries divisions, represent roughly 17.3 percent of the budget. The Wildlife Division budget is the largest, at \$26.5 million, followed by Inland Fisheries (\$19.2 million) and Coastal Fisheries (\$16.3 million).

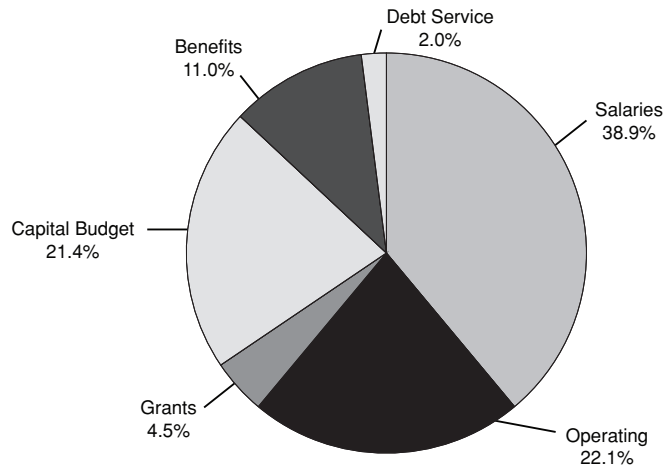
Support functions such as those provided by Infrastructure, Communications, Administrative Resources, Information Technology, Executive, Legal and Human Resources together account for 10 percent of the budget. Department-wide initiatives such as debt service payments, allocations for the State Office of Risk Management (SORM), payments to license agents and the point-of-sale contract, make up 8.2 percent (or \$29.3 million) of the overall budget. Finally, in Fiscal Year 2013, approximately 3.1 percent of the total TPWD budget was passed through to the General Land Office for coastal erosion projects.

BY CATEGORY

As a heavily service-oriented agency with over 3,000 authorized full-time equivalent positions, personnel costs comprise the largest portion of TPWD’s budget. As shown in Figure 3, approximately 38.9 percent (or \$139.2 million) of the overall budget is allocated for salaries in Fiscal Year 2013.

Employee benefits for current employees account for an additional 11.0 percent (or \$39.4 million). It is important to note that these amounts are not directly appropriated to or spent by TPWD – rather,

FY 2013 Total Budget by Category \$357.5 million



Source: 8/30/12 Commission Meeting Materials, FY 2013 Operating and Capital Budget

Figure 3

they are transferred to the state’s retirement system in compliance with provisions of the General Appropriations Act which require payments for employee benefit costs to be proportional to the source from which the salaries are paid. For a majority of state agencies, general revenue is used to fund salaries and as a result, general revenue is directly appropriated by the state to the retirement systems for payment of benefits. However, because TPWD funding is derived from agency-specific accounts and most salaries are paid from these sources, payments for benefit costs must be transferred out of the specific accounts to the state’s retirement system.

Critical infrastructure repairs and other items that comprise the agency’s capital budget account for the next largest category of spending, with approximately 21.4 percent (or \$76.6 million) allocated for this purpose. About 22.1 percent (or \$79.1 million) is allocated for

operating expenses, while 2.0 percent (\$7.2 million) is allocated for debt service on bonds. Finally, the department’s grant budget comprises 4.5 percent (or approximately \$16.0 million) of overall funding. This includes amounts for local park, outreach, boating access and other grant programs, as well as sporting goods sales tax passed through to the General Land Office for coastal erosion efforts.

Financing the Budget

DEPARTMENT FUNDING AND ACCOUNTS

TPWD generates significant revenues from the sale of Parks and Wildlife products and services, such as hunting and fishing licenses and state park entrance and facility use fees. These revenues help fund a sizable amount of TPWD’s budget, but they are not sufficient to cover all funding needs. As a result, TPWD is funded from a combination of general revenue, general revenue-dedicated, federal and other funds. Figure 4 depicts the major funding sources for the department.

FY 2013 Total Budget by Funding Source (in millions)

General Revenue – Fund 1	83.0	23.2%
GR Ded. – Account 9	108.2	30.3%
GR Ded. – Account 64	40.3	11.3%
GR Ded. – Other	2.3	0.6%
Federal	46.0	12.9%
Other	77.7	21.7%
Total	357.5	100.0%

GR Ded–Other includes smaller GR–Dedicated accounts such as 506, 679, 544, etc.
Other includes interagency contracts, appropriated receipts and bonds.
Source: 8/30/12 Commission Meeting Materials, FY 2013 Operating and Capital Budget

Figure 4

By far the largest portion of funding is attributed to TPWD's special, or dedicated, funds, which together account for approximately 42.2 percent of the Fiscal Year 2013 budget. Compared to general revenue, which is derived from general state taxes, these dedicated funds primarily consist of revenues generated from Texas Parks and Wildlife Department customers. They are also distinguished from general revenue in that their appropriation and use is restricted to specific purposes as stated in statute.

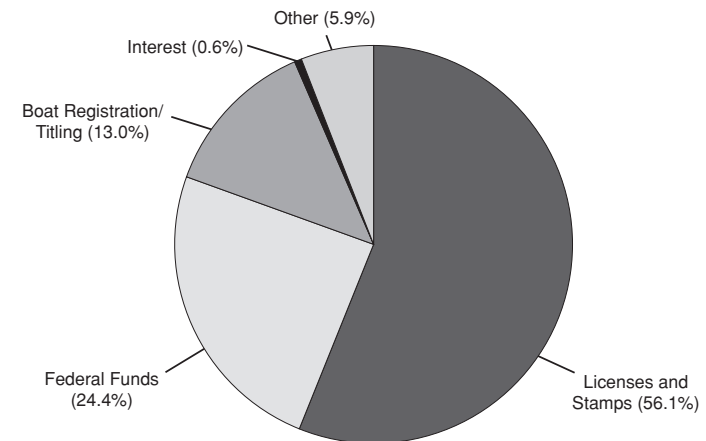
GENERAL REVENUE DEDICATED

The largest of the agency's special funds is the Game, Fish and Water Safety Account (Account 009), which accounts for 30.3 percent of the agency's budget for Fiscal Year 2013. The main sources of revenue for Account 009 (shown in Figure 5) include:

1. all types of fishing and hunting licenses, permits, and stamps;
2. federal funds received for fish and wildlife research and activities, including federal apportionments under the Sportfish and Wildlife Restoration Acts;
3. boat user, manufacturer, and dealer registration and titling fees, as well as boat and boat motor sales and use tax;
4. other activities and sources, such as the sale/lease of grazing rights on public lands, the sale of sand, shell and gravel, fines and penalties collected for violations of laws pertaining to the protection of fish, game and wildlife, and interest earnings.

As a statutorily dedicated account, Account 009 may be used only for purposes related to the protection, regulation and conservation of the state's fish and wildlife, sand, shell, and gravel, and the enforcement of water safety laws. Therefore, this fund pays for the operational activities and capital projects of the Inland Fisheries, Coastal Fisheries, Wildlife and Law Enforcement divisions as well as some support services of the administrative and support divisions.

Game, Fish and Water Safety Account 9 2013 Estimated Revenue – \$171.1 million



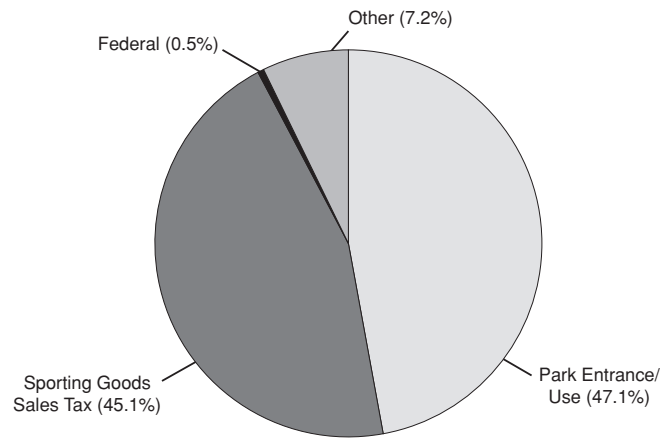
Source: Comptroller's Biennial Revenue Estimate (Jan. 2011).

Figure 5

The State Parks Account (Account 064) is the second-largest dedicated funding source for the department and accounts for about 11.3 percent of the Fiscal Year 2013 operating budget. The sources and uses of this account are associated with the operation of state parks, historic sites and natural areas (see Figure 6), and consist primarily of:

1. entrance and use fees for state parks;
2. a portion of the state sales tax on sporting goods;
3. other revenues, including gifts, grants and donations, oil and gas royalties and leases, federal funds, and interest.

**State Parks Account 64
2013 Estimated Revenue – \$85.2 million**



Source: Based on Comptroller's Biennial Revenue Estimate (Jan. 2011) adjusted to include Sporting Goods Sales Tax allocation.

Figure 6

In addition to the accounts mentioned above, several smaller dedicated accounts also fund TPWD operations. A complete description of agency accounts/funds, including statutory authorization and revenue streams, can be found in the Appendix.

GENERAL REVENUE

The General Revenue Fund (Fund 001) is another important source of funding for TPWD. The largest portion of general revenue funding appropriated to TPWD consists of allocations of sporting goods sales tax, which is used primarily to fund state and local park-related needs. During the 1970s and 1980s, the main source of funding for state parks was a one-penny-per-pack tax on cigarettes. During the 73rd Legislative Session (1993), the department worked successfully with legislators and state leadership to replace cigarette tax funding for state parks with a portion of revenues derived from the sales tax on

sporting goods (House Bill 706). From then until 2007, by statute, proceeds from the sporting goods sales tax up to a specified amount of \$27 million were divided in half between Account 064 and the Texas Recreation and Parks Account (Account 467), which is used to provide grant funding for local park and other projects/activities. In addition, proceeds above the \$27 million, up to a statutory cap of \$32 million, were split as follows: 40 percent to Account 064, 40 percent to Account 467 and 20 percent to the Texas Parks and Wildlife Conservation and Capital Account (Account 5004). In 2007, the 80th Legislature passed House Bill 12, which directed 94 percent of total sporting goods sales tax proceeds to TPWD and the remaining 6 percent to the Texas Historical Commission. At the same time, House Bill 12 also provided that amounts credited to either agency could not exceed actual amounts appropriated by the Legislature. In FY 2013, TPWD was appropriated a total of \$39.2 million in sporting goods sales tax, to be transferred into the specified general revenue dedicated accounts as provided in the General Appropriations Act. Of this total, \$11.2 million was directed to fund General Land Office coastal erosion projects.

The next largest portion of general revenue appropriated to TPWD consists of unclaimed refunds of motorboat fuel taxes. By statute, 75 percent of the revenue from unclaimed refunds of motorboat fuel taxes may be appropriated only to the Texas Parks and Wildlife Department (V.T.C.A. Tax Code, 162.502). While the proceeds from refunds of the motorboat fuel tax can be spent for any purpose within the responsibilities of TPWD, they have historically been used to subsidize park operations. In Fiscal Year 2013 TPWD received an appropriation of approximately \$15.2 million from this source.

TPWD also received \$11.0 million in “pure” general revenue appropriations. Of this amount, \$4.6 million is for debt service payments on revenue bonds. The remaining amounts will be used for park operations and support, border security and other law enforcement related operations. Finally, general revenue funding for TPWD also includes receipts from the Boat and Boat Motor Sales and Use Tax.

The Fiscal Year 2013 appropriation to TPWD from this source was \$4.9 million. These amounts are in addition to the amounts deposited into Account 009 under V.T.C.A. Tax Code 160.122 for collection and processing of boat and boat motor sales and use taxes.

BOND AUTHORITY

Bonds account for a sizable portion of agency finances, and have served to enhance TPWD’s ability to undertake projects at parks, wildlife management areas, fish hatcheries, and other facilities.

In 2005, the 79th Legislature authorized the issuance of \$15.0 million in revenue bonds to finance construction of a new East Texas fish hatchery, with debt service to be paid using proceeds from the fresh-water fishing stamp. As of November 30, 2012, TPWD had expended all \$15.0 million as well as \$998,065 in interest proceeds associated with this bond issuance.

For the 2008-09 biennium, the 80th Legislature authorized an additional \$17 million of Proposition 8 and \$52.12 million in new Proposition 4 general obligation bonds for state park capital repairs and for the dry berthing of the Battleship TEXAS. Of the Proposition 8 amounts, a total of \$16.3 million had been encumbered or expended as of November 30, 2012 (see Figure 7). The department has embarked on a new project delivery method which groups projects regionally, and as a result, this issue includes 61 projects statewide, of which 35 have been completed and 26 are in the design or construction phase.

In September 2008, TPWD received \$27.12 million of the Proposition 4 general obligation bond amounts. A total of 82 projects have been funded through this source, and as of November 30, 2012, \$26.2 million had either been encumbered or expended (see Figure 8). The department secured the remaining Proposition 4 general obligation bond authority of \$25 million for dry docking and repairs to the Battleship TEXAS in July 2009. This project is currently in the design phase.

General Obligation Bond Project Status (Prop. 8, 3rd Issue – September 2008) as of November 30, 2012 (\$17.0 million)

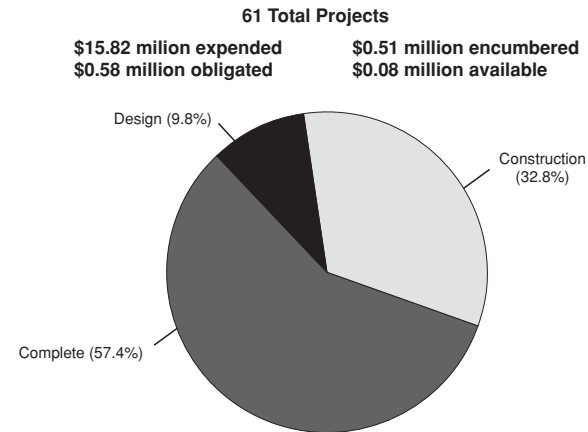


Figure 7

General Obligation Bond Project Status (Prop. 4, 1st Issue – September 2008) as of November 30, 2012 (\$27.12 million)

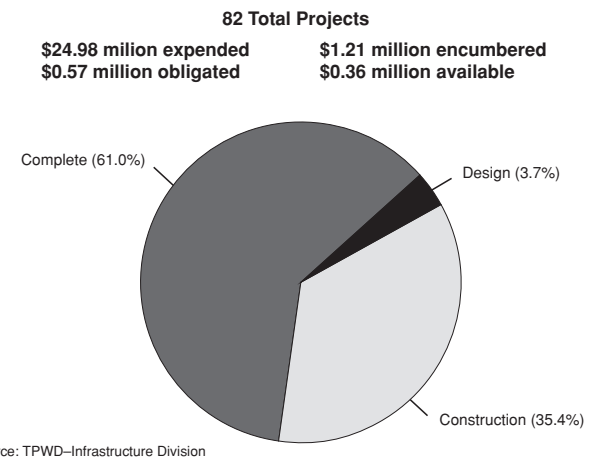
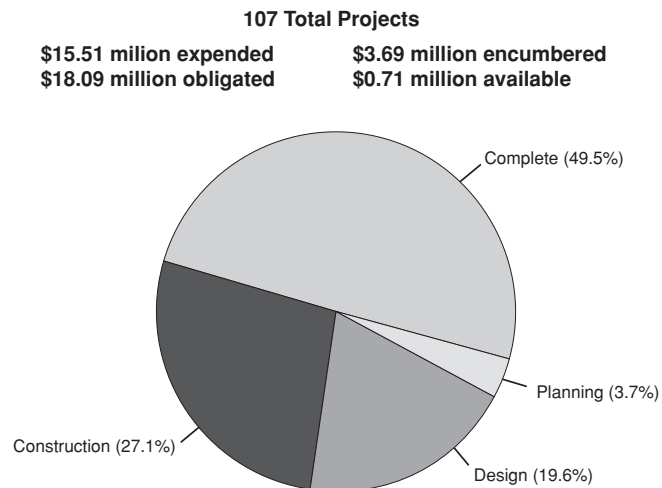


Figure 8

For the 2010-11 biennium, the 81st Legislature authorized issuance of an additional \$38 million of Proposition 4 general obligation bonds for critical repairs and improvements at state parks, wildlife management areas and other facilities statewide. A total of \$10 million of this amount is dedicated to addressing weather related damages at Mother Neff State Park, Palo Duro Canyon State Park, and Government Canyon State Natural Area. TPWD received this issuance in April 2010, and as of November 30, 2012 had expended or encumbered \$19.2 million and obligated \$18.1 million to 107 projects statewide (see Figure 9).

Finally, in 2011 the 82nd Legislature authorized the third issuance of Proposition 4 general obligation bond authority, totaling \$32.35 million, for repair and replacement of TPWD facilities statewide. TPWD received this issuance in April 2012, and as of November 30, 2012 a total of 37 projects had been funded from this source. The majority are in the planning and design phase (see Figure 10).

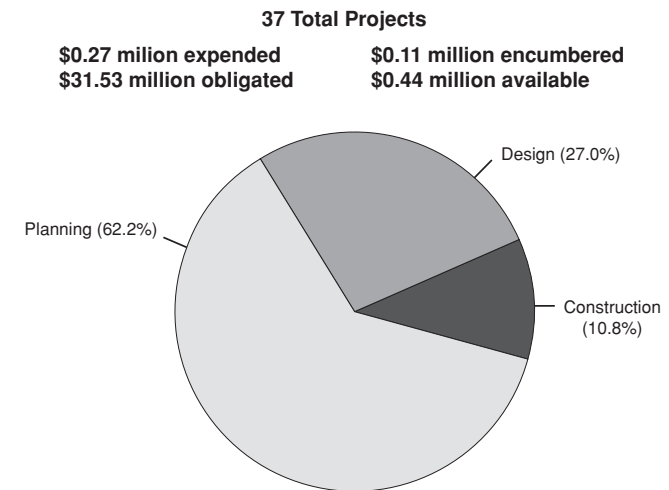
**General Obligation Bond Project Status
(Prop. 4, 2nd Issue – April 2010) as of November 30, 2012
(\$38.0 million)**



Source: TPWD—Infrastructure Division

Figure 9

**General Obligation Bond Project Status
(Prop. 4, 3rd Issue – April 2012) as of November 30, 2012
(\$32.35 million)**



Source: TPWD—Infrastructure Division

Figure 10

FEDERAL SOURCES

In Fiscal Year 2013 approximately \$46.0 million of department funding is estimated to come from the federal government in the form of apportionments, grants and contracts. Almost all federal programs from which the department receives funding require the state to match contributions by a set percentage. In addition, each program has specific requirements to maintain the state's eligibility for participation. Some federal sources are project specific, while others are more flexible in terms of how the funds may be used.

Two of the largest federal funding sources are apportionments allocated by the U.S. Fish and Wildlife Service to states by formula under the Wildlife Restoration Act (a.k.a. Pittman-Robertson programs) and the Sportfish Restoration Act (a.k.a. Dingell-Johnson/Wallop-Breaux programs). In Fiscal Year 2013, the department budgeted \$16.2 million and \$18.4 million, respectively, from these two sources.

Other significant federal funding anticipated in Fiscal Year 2013 includes State Wildlife grants, National Recreational Trails grants and Boating Safety Financial Assistance grants. Under the state's accounting mechanisms, the department's federal funds flow into state funds. For example, both the Wildlife Restoration and Sportfish Restoration funds are deposited to Account 009.

OTHER

Foundation Support. The department receives additional support from the Texas Parks and Wildlife Foundation. The Foundation was incorporated in 1991 as a nonprofit entity for the purpose of assisting TPWD in carrying out its mission.

Friends Organizations. Numerous friends groups support the operations of specific TPWD sites, such as parks and hatcheries. These groups raise funds through private donations, gifts, concession operations and other sources and expend the receipts on behalf of the specific sites.

The Budget Process

LEGISLATIVE APPROPRIATIONS

In Texas, the state legislature meets and develops the state budget, or General Appropriations Act, every two years. The General Appropriations Act (GAA) establishes specific funding and performance levels for each state agency for the upcoming biennium, specifies the amounts that may be spent from each source of funding and sets agency staffing levels. Agency specific riders set further restrictions or more clearly specify the purposes for which appropriated funds may be used. In some cases, agency riders authorize appropriation of additional funds to the agency. As a result, riders can either increase or limit budgeting flexibility for TPWD. Examples of current riders that increase flexibility include Rider 5, Fund Transfer Authority (which helps alleviate cash flow problems) and Rider 34, Unexpended Balances Authority Within the Biennium (which allows the department to carry-forward unexpended appropriations from one year to the other within a biennium). Rider 2, Capital Budget, which specifically delineates the capital budget amounts and items on which appropriations may be spent, is an example of a rider that limits and directs expenditures.

In addition to agency specific information, the General Appropriations Act includes general provisions within Article IX that are applicable to all state agencies. These general provisions include items related to salary administration, various limitations on expenditures (including travel and salary caps) and additional appropriation authority.

In general, agency spending is limited to the agency specific amounts set forth in the General Appropriations Act, plus any additional authority granted through agency rider and the general provisions of Article IX. In Fiscal Year 2013, the bill pattern appropriation authority for TPWD totaled \$267.9 million (see Figure 11).

FY 2013 Appropriation Authority (in millions)

Fund 1 – General Revenue	70.4
Account 9 – Game, Fish and Water Safety	90.1
Account 64 – State Parks	35.7
Bonds	32.8
Federal	32.7
Other (Appropriated Receipts, Other GR-Ded. Accts, etc.)	6.2
Total	267.9

Does not include authority associated with fringe benefits.

Source: 82nd Legislature General Appropriations Act 2011 (2012-13 GAA)

Figure 11

TPWD BUDGET

Within the framework of appropriations authority granted by the Legislature, the department develops its annual, agency-wide budget. The budget is based on agency needs and priorities balanced against available and anticipated revenues and appropriation authority.

Budget development generally begins during the spring and culminates in the adoption of the TPWD budget by the commission in August of each year. Amounts budgeted by TPWD for any given year will generally exceed the original appropriation authority as shown in the General Appropriations Act. This is primarily due to the fact that the budget will reflect increases in funding authorized in riders and general provisions. In addition, the agency budget includes amounts associated with employee benefits, which are not reflected in TPWD appropriations. Figure 12 shows the crosswalk between Fiscal Year 2013 appropriation authority and the final approved TPWD operating budget.

For Fiscal Year 2013, the starting point for development of TPWD's internal budget was the General Appropriation Act. Similar to past years, divisions were directed to justify and prioritize all programs and were allowed to request additional budget only if it came with additional funding and authority (for example, in the case of federal funds or donations). As compared to original appropriation authority, the final approved Fiscal Year 2013 budget reflected carry forward of unexpended balances associated with general obligation and revenue bonds, employee benefits, additional federal funds, and appropriated receipts.

GAA – FY 2013 Operating Budget Crosswalk (in millions)

General Appropriations Act	267.9
Adjustments:	
Benefits/Benefit Replacement Pay	39.3
Estimated UB Forward from 2012	42.1
Federal Funds	7.3
Appropriated Receipts	0.9
Total, FY 2013 Budget	357.5

Source: 8/30/12 Commission Meeting Materials, slide presentation.

Figure 12

Financial Issues

Due to TPWD's unique funding streams and funding structure, the department faces a number of issues not often encountered by general revenue funded state agencies.

APPROPRIATION AUTHORITY VS. CASH AVAILABLE

For agencies such as TPWD that generate revenue through user fees and rely on dedicated accounts for funding, it is possible for the amount of appropriation authority granted by the Legislature to be different than the actual amount of cash generated and available for use. This is the result of a number of factors, including the fact that appropriation authority for agency funds such as Account 009 or 064 is based on estimates of the amount of available balances and revenue to be generated two to three years in the future.

This feature of the budgeting process can have implications for agency cash and appropriations. For example, if appropriation authority exceeds actual cash available (including beginning balances and revenues), TPWD would be limited to expending the cash amounts available and would lapse appropriation authority — there would simply not be enough cash to cover appropriations. If the reason for such a lapse is not clearly understood, it could be perceived as an ineffective use of state funds.

Absent specific rider or other appropriation authority, if actual cash exceeds the amounts appropriated, TPWD's ability to effectively manage funds and be accountable to those who contributed to the agency's funding would be restricted, as the agency would not be able to respond to increased demand and pressure on agency resources, services and facilities. In past years, Rider 27 in TPWD's bill pattern authorized expenditure of revenues brought in over and above the Comptroller's Biennial Revenue Estimate and was beneficial in allowing the agency to fund additional priorities and address increased demands for services. However, during the last

legislative session, the function of this rider changed to serve as a means to restore state parks, wildlife and fisheries related funding reductions. The reliance on contingent authority to fund core and ongoing services has been problematic given uncertainty regarding the amount and timing of revenue collections. TPWD has requested modifications to this rider for the 2014-15 biennium.

FUND BALANCES VS. FUND AVAILABILITY

Fund balances do not reflect actual fund availability. For example, Account 009 includes revenues generated from the sale of various stamps, which by statute are restricted only for use on research, management and protection of certain species or their habitats. There is a distinction therefore, between the total balances/revenue within general revenue-dedicated funds and the actual amounts available for appropriation or expenditure on general agency operations. TPWD's exceptional items for the 2014-15 biennium include a request for additional appropriation from dedicated stamp funds within Account 009, to ensure that these amounts are used as intended in statute and in accordance with the expectations of fee-paying constituents.

Fund balances are also affected by allocations that are required, but not specifically or directly appropriated to the agency by the Legislature. An example is the requirement that payment of employee benefit costs be proportional to the source from which the salaries are paid. While comprising a portion of general revenue-dedicated fund balances, amounts required to pay employee benefits are not available for other uses.

LIMITATIONS OF TAX REVENUES AND FEES

Dedicated tax revenues, such as the sporting goods sales tax (SGST) and unclaimed motorboat fuel tax refunds represent an important source of funding for the agency. Over the last several years, the Comptroller's estimate of total sporting goods sales tax revenues has steadily increased — from \$84.2 million in Fiscal Year 2001 to an

estimated \$128.4 million in Fiscal Year 2013. Due to the statutory cap (in place until 2007) on the amounts of sporting goods sales tax allocated to TPWD, appropriations to TPWD from this source as a percent of overall sporting goods sales tax showed a steady decline over the years. In 2001, sporting goods sales tax appropriated to TPWD represented approximately 38 percent of the total. By Fiscal Year 2007, this figure had dropped to 19 percent. Beginning in 2008, House Bill 12 of the 80th Legislature removed the \$32 million cap and instead provided that TPWD and the Texas Historical Commission were to receive a set percentage of the overall sporting goods sales tax collected: 94 and 6 percent, respectively. This same bill, however, provided that the amounts credited to either agency could not exceed the actual amounts appropriated by the Legislature for that biennium. While TPWD did see some increases in sporting goods sales tax allocations, the amounts allocated for the 2012-13 biennium were less than the original statutory cap, and totals have consistently fallen well below the 94 percent laid out in House Bill 12. In Fiscal Year 2013, the total TPWD-related sporting goods sales tax appropriation

represented approximately 25 percent (\$31.6 million) of total estimated sporting goods sales tax collections.

In addition to issues regarding the overall amounts allocated to TPWD, the methods used to appropriate and allocate SGST to the department have posed some issues for the agency. The Comptroller's Office allocates one-twelfth of the total annual SGST appropriation to TPWD general revenue-dedicated accounts on a monthly basis. This method of allocation creates challenges in terms of cash flow, especially since operational and other expenditures are not necessarily evenly distributed across months. For example, TPWD is required to transfer \$11.2 million in SGST each fiscal year to the General Land Office (GLO) for coastal erosion projects. Given cash flow concerns surrounding payment of such large amounts before receipt of all SGST, TPWD successfully negotiated changes during the last session that allow payments to GLO to be made in two equal installments in December and June.

Another issue with the SGST appropriations is that related fringe and other costs are not included in the total amounts provided. To the extent that this source of funding is used for salary costs, related benefits must be covered from balances in the affected general revenue-dedicated accounts, resulting in the steady erosion of fund balances over time. This is particularly pronounced in accounts such as the Capital and Conservation Account (5004) and the Large County and Municipality Recreation and Parks Account (5150), where SGST is the primary source of revenue. Allocation of additional SGST amounts to cover fringe and other non-appropriated costs would help alleviate this situation and minimize associated cash balance concerns in these accounts.

Additional legislative discussion and action will be required to fully address these and other issues with TPWD's funding streams and structure. TPWD will also continue to examine and pursue alternative funding mechanisms and options to improve our capacity to address long-term funding needs.

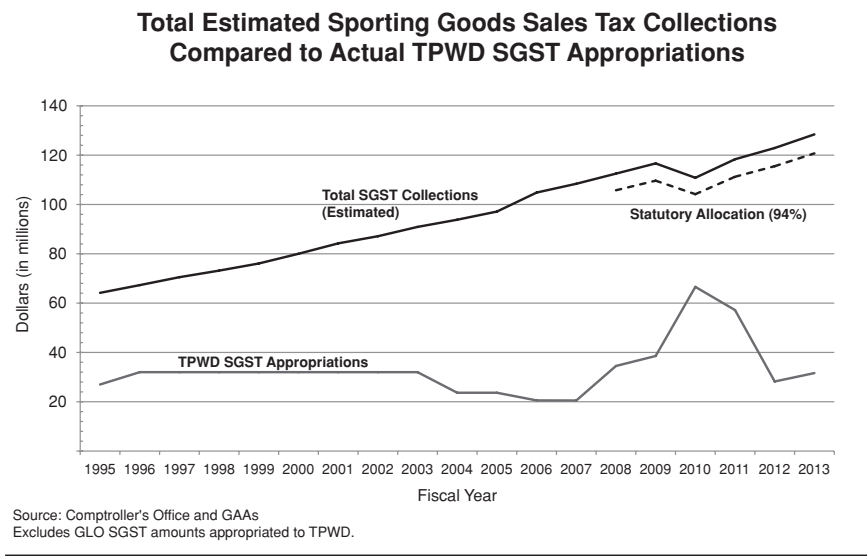


Figure 13

Fiscal Year 2014-2015 Funding and Rider Requests

BASE AND EXCEPTIONAL ITEMS

TPWD's Legislative Appropriations Request (LAR) for Fiscal Years 2014-2015 contained a base budget request totaling \$507.2 million over the biennium. The department has also requested six exceptional items totaling \$103.1 million, listed in priority order below:

State Park Funding

State parks experienced significant funding reductions in the 2012-13 biennium, including contingent rider authority that has not fully materialized. Through a number of cost saving and substantial deferred spending measures, TPWD has been able to avoid park closures. However, these measures are unsustainable beyond this biennium and funding for state parks operations/maintenance must be restored in order to prevent park closures and further reduction in services over the 2014-15 biennium. At 2014-2015 base funding levels, TPWD anticipates closure of up to 20 park sites and one regional office.

This exceptional item requests state park funding totaling \$18.9 million and 126.3 FTEs over the biennium to prevent closure of these sites and further deterioration of park quality. The amounts requested include:

- Funding needed to maintain state park operations and prevent closures: \$11.2 million plus associated fringe benefits of \$2.4 million.
- Funding for preventive cyclical maintenance: \$4.2 million
- Funding for wildfire suppression operations and state parks law enforcement equipment replacement: \$1.1 million

Capital Budget – Vehicles, Equipment and Information Technology

For the 2012-2013 biennium, TPWD's ability to address major capital needs was significantly diminished by across-the-board reductions in capital budget funding and authority. With the exception of supplemental funding provided for border-security related boats and equipment, TPWD's spending authority for capital transportation, equipment, and information technology was completely eliminated for Fiscal Year 2012, and Fiscal Year 2013 amounts reflected 50% of requested levels, equating to an overall reduction of 75% over the biennium.

TPWD relies on an extensive vehicle fleet to carry out core duties. In 2012 this fleet included 2,323 vehicles, of which 95% were assigned to the field. The average age of our vehicles is 6.7 years, and the average mileage is over 80,000. State goals for replacement of vehicles are 6 years or 100,000 miles. Of TPWD's total fleet, 1,116 (48%) exceed the six-year threshold and 883 (38%) exceed the mileage threshold. For the Law Enforcement Division, where functioning vehicles are critical to accomplishment of core duties, the average mileage of vehicles is over 90,000 and 45% of the fleet exceeds the mileage threshold.

Continued delays in replacement of aging and obsolete vehicles and equipment can result in additional costs, employee/public safety concerns, and possible delays/interruptions in service to the public. This issue is particularly acute for Law Enforcement and State Parks divisions. This item requests a total of \$11.9 million to reinstate capital budget authority to 2012-2013 requested levels as follows (figures are biennial):

- Vehicles/Transportation Items: \$7.3 million
- Capital Equipment: \$2.3 million
- Information Technology: \$2.3 million

Implement Capital Improvements/Major Repairs

TPWD's extensive land and facility holdings, which include the Austin headquarters complex, field offices, state parks, historic sites, wildlife management areas, and fish hatcheries, require ongoing investment to ensure proper functioning, upkeep, enhanced visitor experiences, and safety at these sites. The State Parks System Study, mandated by Rider 31 of the 2008-09 GAA, recommended that the Department place priority on improving the condition of existing facilities and infrastructure, and recommended an annual reinvestment of 4 to 6 percent of the total value of state park assets (conservatively estimated at \$32 million annually) into repair and replacement projects.

This request, totaling \$40 million over the biennium, includes \$32 million in general obligation bonds and \$3 million in Game, Fish and Water Safety Account (Fund 9) funding to address repair and construction needs at state parks and other facilities statewide. It would also provide authority to spend \$5 million in dedicated proceeds from the sale of the freshwater fish stamp purchased voluntarily by anglers to address construction and repair needs at freshwater fish hatcheries. By statute, freshwater fish stamp revenues may only be used for the repair, maintenance, renovation or replacement of freshwater fish hatcheries, or for purchase of game fish to be stocked in public waters of this state.

Restore Fish and Wildlife Funding/Appropriate Stamp Revenues

This exceptional item requests reinstatement of \$13 million in fish and wildlife funding, including Game, Fish and Water Safety Account (Fund 9), stamp revenues, and General Revenue, and 26.0 FTE for the following purposes during the 2014-15 biennium (amounts are biennial):

- **Restore Operations and FTEs** — This includes amounts for threatened and endangered species recovery, deer breeder and disease monitoring, public hunts, freshwater and saltwater fisheries management and hatcheries, and information technology, communications and other support services (\$3.6 million).

- **Invasive Aquatic Species Program** — Funds would be used for the purchase of herbicides for treatment of noxious aquatic vegetation, to contract for licensed herbicide applicators for spraying of the herbicides, and to address other invasive aquatic species such as zebra mussels through control and outreach programs. (\$1.5 million).
- **Finfish and Crab Buyback Programs** — Reinstate programs through appropriation of dedicated buyback funds (\$144K).
- **Public Hunting Program** — Restore funding to provide affordable public hunting opportunities through lease fees on private lands (\$250K).
- **Appropriation of Dedicated Stamp Funds** — Fund specific fisheries, wildlife management and conservation activities through use of dedicated stamp funds, including:
 - Saltwater Fish Stamp revenues for saltwater resource and harvest monitoring and fisheries enhancement programs (\$1 million);
 - Freshwater Fish Stamp revenues for purchase of fish for stocking in the public waters of this state (\$500K);
 - Migratory Game Bird Stamp revenues for habitat enhancements (including wetland projects) on private and public lands and migratory game bird research and surveys (\$1 million); and
 - Upland Game Bird Stamp revenues for research, habitat enhancement, wildfire mitigation activities through prescribed burning on public and private lands (\$600K), to fund an Eastern Turkey Stocking Program (\$400K) and to expand bobwhite quail research, habitat and population restoration efforts (\$4.0 million biennial).

Restore Local Parks Funding

TPWD's Local Park grant programs provide matching grants to local governments and other qualified entities to acquire and renovate parkland, renovate existing public recreation centers, construct recreation centers/other facilities, create large recreation areas and regional systems of parks, and to develop/beautify parkland. Funds

for these programs are also used in outreach programs to build relationships with non-traditional constituencies and underserved populations who have been underrepresented in TPWD activities and programs. The Texas Parks and Wildlife Department acts as a silent partner in hundreds of communities across the state through its grant, assistance, education, and outreach programs. From the largest metroplex to the smallest rural community, these programs help to build new parks, conserve natural resources, preserve historical sites, promote healthy lifestyles, provide access to water bodies, develop educational programs for youth, and much more.

For the 2012-13 biennium state funding for TPWD's Local Parks grant program was completely suspended. Approval of this exceptional item, totaling \$15.5 million over the biennium, would help restore the department's ability to support the outdoor/indoor recreational needs of local communities and to fulfill the department's mission to provide recreation opportunities for the use and enjoyment of present and future generations. The request also includes estimated amounts necessary to cover fringe costs for salaries paid from sporting goods sales tax.

Capital Information Technology and Data Center Services Cost Increases

Consistent with the State Strategic Plan for Information Resource Management which calls for delivery of effective, efficient, responsive and trusted government services through flexible and secure technology solutions, this exceptional item requests \$3.7 million in funding to maintain and improve information technology services needed to carry out mission-critical functions and meet agency business needs, as follows (amounts are biennial):

- **Data Center Contract Rate Increases:** In July 2012 DIR entered into a new contract with Xerox, which included increased rates for some data center services. This request would provide \$1.5 million to address rate increases and ensure adequate funding to maintain mission-critical data center services.
- **Agency Technology Initiatives:** As part of ongoing consolidation efforts, the agency plans to move the Boat Registration and Titling System, the Texas Wildlife Information Management System and data for various systems to the state data center. These services are currently using outdated equipment and software, making the agency vulnerable to long-term outages and security risks. Other initiatives include updates related to the financial system and ongoing maintenance for database products/services. Overall cost for these items is \$841K.
- **Hosted/Cloud Services:** TPWD is using cloud services to meet critical agency business needs across many departments. TPWD is requesting funds to maintain existing cloud services and add services for other business needs. TPWD requests \$720K for this item.
- **TxParks Help Desk:** TxParks is a customized software package for state parks reservations and point of sale transactions. This integrated software package has a five-year contract life that will expire December, 2013. The current vendor, The Active Network, provides TxParks Help Desk services to TPWD constituents. TPWD has been receiving these services at a discount due to credits accrued during development and initial implementation of the system. Due to depletion of these credits, as well as contract renegotiations which will include rate increases, TPWD requests \$600K to renew contracted support for FY 2014-2015.

10 PERCENT BIENNIAL BASE REDUCTION OPTIONS

TPWD's approach in preparing 10 percent biennial base reduction options schedules has historically been to protect and minimize impacts to core, mission-driven and statutorily required functions. Because of the substantial budget reductions made during last session, this approach is no longer possible. At this juncture, TPWD must seriously consider reductions to core programmatic services of the agency and its partners. To attain the targeted biennial amount of \$36.8 million required, TPWD has identified the following proposed reductions:

- Coastal Erosion Interagency Contract: \$16.9 million
- Suspend Inland Hatchery Operations: \$0.2 million/4 FTE
- Reduce Public Hunting Leases: \$1.0 million
- Reduce Wildlife Research Contracts: \$0.6 million
- Suspend Coastal Hatchery Operation: \$1.5 million/7 FTE
- Reduction of Game Warden Vacancies: \$3.6 million/41 FTE
- Close State Parks/Reduce Services: \$12.9 million/152 FTE

TPWD proposes substantially reducing pass-through grant funding of sporting goods sales tax amounts to the General Land Office (GLO). This reduction would adversely impact the GLO's ability to invest in beach nourishment and other coastal erosion mitigation projects. While unfortunate, this alternative is preferable to increasing the number of state parks that would need to be closed in order to attain the targeted reductions. Closures of state parks will result in immediate and quantifiable loss of revenue to the state of Texas, negative economic impacts to local communities, particularly those in rural areas, and decreased recreational opportunities for a growing population that has relatively little access to private land. In addition, the state will incur additional maintenance and repair costs associated with the shutdown of park infrastructure and operations.

The state's ability to adequately enforce existing fish, game, and water/boater safety laws will be compromised if the department is compelled to leave open game warden vacancies and skip an academy class. Such reductions would also impair the department's ability to fulfill its public safety mission and its critical role as first responders during natural disasters and as a force multiplier for border security operations.

Suspension of fish production operations at inland and coastal hatcheries, reduction of public hunting lands, and the elimination of research initiatives will impact the state's stewardship of natural resources and the quality of its \$16 billion fish and wildlife related outdoor tourism economy. It will also discourage Texas hunters and anglers who pay their license and stamp fees from future participation in these activities because of the reduction in services.

In summary, these proposed reductions will adversely impact the state's quality of life, outdoor tourism, rural economic vitality, public safety, public lands, waters and facilities, and its stewardship of its vibrant and valuable natural resources.

SUPPLEMENTAL FUNDING REQUEST

At the suggestion of legislative oversight offices, on August 6, 2012 TPWD submitted a request for supplemental general revenue funding for Fiscal Year 2013. The request included the following key items:

- \$6.6 million for currently unfunded Bastrop State Park recovery needs;
- \$3.9 million for capital budget items and capital authority; and
- \$3.3 million for state park operations to cover unrealized contingent revenue in Fiscal Year 2013.

Since the initial submission, of a portion of the unfunded Bastrop State Park recovery needs has been addressed through other funding sources.

RIDERS

TPWD is also requesting the following significant rider modifications:

Appropriation of Receipts from General Revenue-Dedicated

Accounts: Rider 27 (Appropriation of Receipts out of General Revenue-Dedicated Accounts) has historically allowed the department to spend any revenues brought in over and above the amounts estimated in the Comptroller's Biennial Revenue Estimate (BRE), subject to certification by the Comptroller. The rider has been structured such that certification of additional authority by the Comptroller for any given year is based on a review and analysis of estimated revenues submitted by TPWD. The department's requested changes to Rider 27 would remove the requirement for TPWD to submit estimates for certification and would instead base increases in authority on the actual amounts earned over the BRE, which would then be appropriated for use in the next fiscal year. This change would help eliminate uncertainty regarding the timing and amount of additional spending authority, allow for improved planning and budgeting, and result in more efficient and effective expenditure of authorized appropriations.

TPWD Volunteer Services: Current TPWD Rider 32 allows the department use appropriated funds to provide meals to state park volunteers. TPWD is requesting modifications to expand this authority to apply to any department volunteer. Providing meals to volunteers would show appreciation of volunteer efforts and could enhance additional volunteer opportunities. Furthermore, being able to provide meals to on-site volunteers helps maximize efficient use of volunteer time (volunteers would not need to leave the site to purchase meals for themselves).

G.O. Bond Proceed Authority by Project: Currently, TPWD must obtain prior approval from the Legislative Budget Board and the Texas Public Finance Authority in order to shift bond proceeds between bond issuances. This rider request would, subject to certain restrictions, allow greater flexibility to TPWD to transfer amounts within projects, thereby allowing more efficient and effective management of construction projects and funding.

Appropriation of Oyster Shell Receipts: Senate Bill 932 of the 82nd Legislature authorized the collection of a fee of \$0.20 for each box of oysters harvested in Texas waters and directed that the funds be used for oyster shell recovery and replacement programs. The 2012-13 GAA limited TPWD to expending \$50,000 per year from this source for enhancement related activities. TPWD is requesting modifications to the rider language to authorize expenditure of all revenues from this source. This change would allow the department to spend these funds in accordance with expectations of constituency and to the benefit of the resource, as intended.

APPENDIX

GENERAL REVENUE

Account 001

ALLOWABLE USES: Supplemental funding for any departmental program. Has historically been used to subsidize park operations and support administrative divisions. Recently also used for aquatic vegetation management, border security and other law enforcement related operations.

SOURCE(S): Undedicated and unspecified state general revenue, unclaimed refunds of motor boat fuel taxes, other specific general revenue streams.

AUTHORITY: General Appropriations Act; Tax Code Chapter 160, 162.502.

GAME, FISH AND WATER SAFETY

Account 009

ALLOWABLE USES: Fisheries and wildlife management activities, including conservation, resource protection, research, habitat management and acquisition, private lands initiatives, fish hatcheries, and enforcement of game and fish laws. Also finances administrative costs of boat registration, boat and motor titling, construction and maintenance of boat ramps, issuing licenses, and enforcement of the Texas Water Safety Act. Proceeds credited to the account from the sale of certain stamps (such as migratory and upland game bird, freshwater and saltwater sportfishing) may only be spent for specific purposes as set forth in statute.

SOURCE(S): Hunting and fishing licenses and stamps, federal funds, boat user, manufacturer and dealer registration and titling fees, fines and penalties, revenue from other activities.

AUTHORITY: Includes TPW Code 11.033, 43.405, 43.657, 43.805; Tax Code 160.121

STATE PARKS
Account 064

ALLOWABLE USES: Acquisition, planning, development, administration, operation, maintenance and improvements of state parks and historic sites and related support functions.

SOURCE(S): Park entrance and use fees, sporting goods sales tax revenues, revenue derived from park concessions, donations, publications, fines and penalties, a portion of vessel registration and titling fees, and any other source provided by law.

AUTHORITY: Includes TPW Code 11.035; Tax Code 151.801

TEXAS RECREATION AND PARKS
Account 467

ALLOWABLE USES: Matching grants to counties/municipalities with populations of less than 500,000 and to any other political subdivision. Grants may be provided for planning, acquisition, or development of local parks and grants for recreation, conservation, or education programs for underserved populations. Once revenues to the account exceed \$14 million per year, at least 15% must be used to fund indoor recreational facility grants.

* During the 2008-09 biennium, the Legislature suspended statutory requirements regarding use of this fund and directed that balances in this account be used to fund state park operations (see House Bill 12 and GAA).

SOURCE(S): Sporting goods sales tax revenues, other sources as authorized.

AUTHORITY: TPW Code Chapter 24; Tax Code 151.801

**LARGE COUNTY AND MUNICIPALITY
RECREATION AND PARKS ACCOUNT**

Account 5150

ALLOWABLE USES: Matching grants to counties/municipalities with populations of 500,000 or more and to non-profit corporations for use in large counties/municipalities. Grants may be provided for planning, acquisition, or development of local parks and grants for recreation, conservation, or education programs for underserved populations. Once revenues to the account exceed \$14 million per year, at least 15% must be used to fund indoor recreational facility grants.

SOURCE(S): Sporting goods sales tax revenues, other sources as authorized.

AUTHORITY: TPW Code Chapter 24; Tax Code 151.801

NON-GAME SPECIES AND ENDANGERED SPECIES CONSERVATION

Account 506

ALLOWABLE USES: Any department activity or program relating to non-game and endangered species, including management, research, conservation, restoration, dissemination of information, acquisition and development of habitat.

SOURCE(S): Private contributions, grants and donations, proceeds from sale of wildlife prints and stamps, endangered species propagation permits, interest income, entrance fees, other income.

AUTHORITY: TPW Code 11.052, 68.018

LIFETIME LICENSE ENDOWMENT

Account 544

ALLOWABLE USES:	Interest earned on the fund may be used to acquire, develop, manage, and repair public hunting and fishing areas. The corpus of the fund may not be spent except as provided by law.
SOURCE(S):	Revenues from lifetime hunting, fishing, or combination licenses, gifts, grants and donations, interest income, other.
AUTHORITY:	TPW Code 11.061

ARTIFICIAL REEF

Account 679

ALLOWABLE USES:	Promotion, development, maintenance, and enhancement of the state's artificial reef program.
SOURCE(S):	Gifts and donations from private and public sources, interest.
AUTHORITY:	TPW Code 89.041

PARKS AND WILDLIFE CONSERVATION AND CAPITAL

Account 5004

ALLOWABLE USES: For expenditure only on acquisition, development, maintenance or operation of parks, fisheries or wildlife projects that have been individually approved by the Commission.

SOURCE(S): Receives sporting goods sales tax revenues, revenue bond proceeds, conservation license plate revenues and other funds .

AUTHORITY: TPW Code 11.043; Transportation Code 504.618

SHRIMP LICENSE BUYBACK

Account 5023

ALLOWABLE USES: Only to buy back commercial bay or bait shrimp boat licenses from willing license holders.

SOURCE(S): Fee increases for bait-shrimp dealers, wholesale fish dealers, wholesale truck dealers, retail fish dealers, retail dealers trucks, shrimp house operators, commercial bait shrimp boats, commercial bay shrimp boats, commercial gulf shrimp boats, individual bait shrimp trawls and transfer fee for commercial bay or bait shrimp boats, grants and donations.

AUTHORITY: TPW Code 77.120

GENERAL OBLIGATION BONDS

ALLOWABLE USES: Critical infrastructure repair, maintenance, improvements and other projects.

AUTHORITY: General Appropriations Act; Texas Constitution, Article III, 50 (f) and 50 (g)

REVENUE BONDS

ALLOWABLE USES: Construction of a new freshwater fish hatchery in East Texas, including construction project management and necessary equipment.

AUTHORITY: General Appropriations Act, 79th Legislature, Rider 24

MISCELLANEOUS

Texas Park Development Account 408:

Consists of proceeds derived from the sale of Texas Park Development Bonds, to be used for acquiring, developing, improving, beautifying, and equipping state park sites and paying expenses incurred in issuing bonds (Texas Constitution, Article III, 49-e; TPW Code 21.102).

Texas Park Development Bonds Interest and Sinking Fund 409:

Consists of interest received from the sale of bonds, income from park entrance or gate fees, investment income, other, to be used for paying principal, interest, exchange and collection charges associated with the issuance and maturity of Texas Park Development Bonds (Texas Constitution, Article III, 49-e; TPW Code 21.105).

Operating Account 420:

May be used for cash flow management for any department program (TPW Code 11.038).

State Parks Endowment Trust Account 885:

Earnings from gifts of property and cash dividends used to maintain state parks as specified by each donor (TPW Code 13.004, 13.008; Op.Tex.Att'yGen. No. WW-122, MW-493).

Big Bend National Park Account 5030:

Consists of license plate fees to be used only by TPWD to support activities of a designated nonprofit organization whose primary purpose is improvement and preservation of Big Bend National Park (Transportation Code 504.606).

Waterfowl/Wetland Conservation Plates Account 5057:

Consists of license plate fees to be used only by TPWD to support activities of a designated nonprofit organization whose primary purpose is the conservation of waterfowl and wetlands (Transportation Code 504.627).

Texas Lions Camp Plate Account 5116:

Consists of license plate fees to be used only by TPWD to support activities of a designated nonprofit organization whose primary purpose is to provide a camp for disabled, hearing or vision impaired, or diabetic children who reside in Texas (Transportation Code 504.656).

Marine Mammal Plate Account 5120:

Consists of license plate fees to be used only by TPWD to support activities of the Texas Marine Mammal Stranding Network in the recovery, rehabilitation, and release of stranded marine mammals (Transportation Code 504.644).

Marine Conservation Plate Account 5142:

Consists of license plate fees to be used only by TPWD to support activities of the Coastal Conservation Association Texas for the conservation of marine resources (Transportation Code 504.660).



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