



APRIL 2021

# FISCAL NOTES

STATE CONTRACTING REFORMS

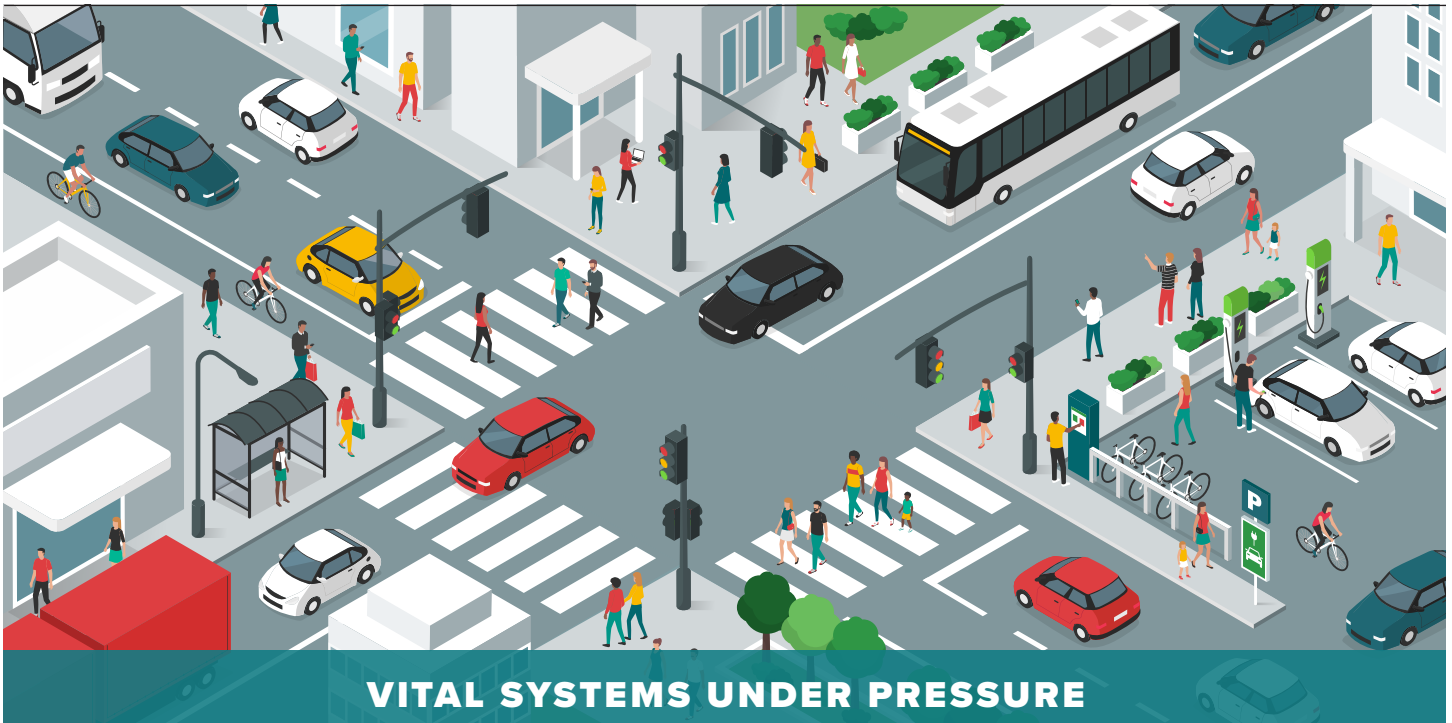
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STATE REVENUE WATCH

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## Public Transit in Texas

By Shannon Halbrook and Jessica Donald



### VITAL SYSTEMS UNDER PRESSURE

At its best, public transit can be a useful, convenient alternative to the overwhelming number of single-occupancy vehicles crowding Texas roads. But even before the pandemic, many public transit systems in Texas and across the nation were facing falling ridership and rising costs.

In the past year, the outlook for public transportation went from bad to worse as the COVID-19 crisis brought even deeper plunges in ridership, service and revenue, suggesting to some it had entered a “death spiral.” Yet many Texans, including many of our most essential workers, haven’t stopped relying on public transit during the pandemic.

As Texas’ explosive population growth continues to put pressure on our roads and transportation networks, advocates hope to keep public transit a viable mobility option. Last November’s ballot victories for transit initiatives in Austin and San Antonio could signal the beginning of a post-COVID recovery.

### WHO’S RIDING, AND WHY

The Texas Department of Transportation (TxDOT) reports that the state’s public transportation riders took more than 274 million trips in fiscal 2019, using a variety of modes including fixed-route city buses, rural “dial-a-ride” systems and sophisticated networks of buses and light rail in dense urban areas.

According to a 2017 ridership survey cited in TxDOT’s *Texas Transportation Plan 2050*, Texans use public transit mostly for work, health care and shopping or other errands. Urban riders are more likely than their rural counterparts to use public transport to get to and from work, at 27 percent versus 21 percent, respectively. Rural riders are more likely than urban users to rely on it for medical care, at 26 percent versus 18 percent.

Census data indicate that, in terms of population share, Blacks and Hispanics are overrepresented among public transit riders, as are those with relatively low incomes. Comparatively large shares of those with jobs

CONTINUED ON PAGE 3

# A Message from the Comptroller

Texans have loved cars and trucks for as long as they've existed, so it's no surprise that our roads are filled with — and congested by — millions of personal vehicles. But many Texans also rely on public transportation to go to work or school, make doctor appointments or visit stores — so many, in fact, that they used it to make more than 274 million trips in fiscal 2019.



Our state is served by thousands of public vehicles ranging from buses and “dial-a-ride” cars to light rail systems, all of them operated by 75 public entities throughout the state. In this issue of *Fiscal Notes*, we take a look at their operations, their funding and the challenges they face.

Ridership on Texas public transit systems has been declining for several years now, due to factors ranging from cheaper gasoline to the fact that many Texans are moving farther out from cities to find affordable housing. And the pandemic only accelerated this trend. Many transit services were forced to curtail their operations out of safety concerns, while the enormous rise in telework abolished the trip to work for a lot of folks, at least temporarily.

Even so, thousands of Texans — including many of our most essential workers — still depend on public transit to work and to live their lives. Keeping it in place for them will be increasingly challenging in the future.

We also take a look at our own agency's contracting functions. As a major state agency, we of course have a purchasing and contracting staff in place for our own operations. But Texas law also makes the Comptroller's office one of the state's two main agencies for establishing contracts on the behalf of dozens of agencies and institutions. Last year, we managed about \$740 million in contracts for the state.

When I took office in January 2015, the state's headlines were focused on allegations of contract mismanagement in various state functions. I was determined to ensure that Comptroller contract management would be open and efficient and would protect the interests of state agencies and taxpayers alike. In this issue, we describe some of the work we've done to improve the effectiveness and security of this vital function.

As always, I hope you enjoy this issue!

**GLENN HEGAR**

Texas Comptroller of Public Accounts

## FUNDING ELEMENTS OF THE AMERICAN RESCUE PLAN ACT OF 2021

TOTAL ALLOCATIONS  
THAT FLOW THROUGH THE STATE:

**\$38.6 BILLION**

Total will depend on federal guidance, COVID-related expenditures and the extent of lost revenue, the Legislature's ability to maximize funds through appropriation and potential future distribution based on unemployment.

### TEXAS ALLOCATION

**\$16.7 Billion**

**State of Texas**

**\$1.4 Billion**

**Cities**

with Populations of Less Than 50,000

**Counties**

with Populations of Less Than 200,000

**\$3.4 Billion**

**Funds Directly to  
Major Cities**

**\$5.7 Billion**

**Funds Directly to  
Counties**

With significant additional funding for:

- CORONAVIRUS CAPITAL PROJECTS FUND
- TRANSPORTATION
- EDUCATION
- HEALTH
- HUMAN SERVICES
- LABOR
- HOUSING
- DISASTER RELIEF
- AND MORE

SEE MORE DETAILED INFORMATION ON THESE TEXAS ALLOCATIONS AT:

[comptroller.texas.gov/about/emergency/](https://comptroller.texas.gov/about/emergency/)

If you would like to receive paper copies of *Fiscal Notes*, contact us at [fiscal.notes@cpa.texas.gov](mailto:fiscal.notes@cpa.texas.gov)

in education, health care, recreation and food services — the workers most affected by the pandemic — use public transit to get to work.

**TRANSIT DISTRICTS**

Texas public transit services are provided primarily by three types of entities: rural transit districts, urban transit districts and metropolitan transit authorities, or MTAs (**Exhibits 1 and 2**). In addition, 58 Texas public entities offer limited service specifically for seniors and those with disabilities.

In fiscal 2019, Texas public transit services for general riders reported total operating expenses of nearly \$2.5 billion.

For all types of transit agencies, recent data show a decline in ridership and a persistent rise in operating expenses. Notably, the data in **Exhibit 1** don't include the huge disruptions in ridership and service caused by the pandemic.

**RURAL TRANSIT DISTRICTS**

Texas' 36 rural transit districts serve areas with fewer than 50,000 residents. In addition to fixed-route bus service, rural transit often includes demand-response transit (DRT), or dial-a-ride, as well.

The largest rural transit districts by ridership are those of El Paso County, Fort Bend County and the city of South Padre Island, each of which delivered more than 400,000 trips in fiscal 2019. From 2015 to 2019, average ridership in rural districts declined by 22.1 percent, far more than in urban areas, although this trend may be exaggerated by a few outliers. Some higher-growth rural districts, in fact, including some in North Texas and the Rio Grande Valley, saw significant increases in their number of riders.

That said, average operating costs per trip in rural districts are the highest by far, due simply to the nature of their service areas, with sparse populations distributed across large geographic areas. TxDOT projects a growing revenue gap for rural districts in the coming decades.

**URBAN TRANSIT DISTRICTS**

By federal definition, an urban transit district operates a transit system serving a "small urbanized area" of 50,000 to 199,999 people. Twenty-one Texas transit districts fall into this category. Another 10 remain classified as urban districts — and thus remain eligible for state funding — under specific statutory exceptions, even though they operate in areas with 200,000 or more residents.

EXHIBIT 1

**SELECTED CHARACTERISTICS OF TRANSIT DISTRICT TYPES**

	MTAS	URBAN DISTRICTS	RURAL DISTRICTS
<b>NUMBER OF AGENCIES</b>	8	31 (21 SMALL URBAN DISTRICTS, 4 DFW-AREA DISTRICTS,* 6 LARGE URBAN DISTRICTS)	36
<b>SERVICE-AREA POPULATION</b>	200,000 AND ABOVE	50,000 – 199,999	UNDER 50,000
<b>NUMBER OF PASSENGER VEHICLES</b>	5,071	1,043	1,689
<b>RIDERSHIP (UNLINKED TRIPS), FISCAL 2019**</b>	246,468,960	22,663,196	4,717,374
<b>RIDERSHIP PER CAPITA</b>	16.0	4.0	5.9
<b>RIDERSHIP PERCENT CHANGE, FISCAL 2015-2019</b>	-4.8%	-7.0%	-22.1%
<b>OPERATING EXPENSE, FISCAL 2019</b>	\$2,266,682,375	\$127,087,895	\$93,179,748
<b>OPERATING EXPENSE PER TRIP, FISCAL 2019</b>	\$9.01	\$13.64	\$27.57
<b>PERCENT CHANGE IN OPERATING EXPENSE PER TRIP, FISCAL 2015-2019</b>	39.5%	27.5%	19.0%

\* Four urban districts in the Dallas-Fort Worth area are allowed by state law to operate within the service area of Dallas Area Rapid Transit, the Dallas metropolitan transit authority.

\*\* Note: An "unlinked trip" is a passenger ride on a single vehicle without any transfers.

Source: Texas Department of Transportation

# Public Transit in Texas

Texas' largest urban transit district by ridership is Bryan-College Station, operated by the Brazos Transit District, with 6.7 million passenger trips and \$10.8 million in operating expenses in fiscal 2019. The smallest is McKinney in Collin County, with 10,697 trips and \$267,000 in expenses that year — but its ridership more than doubled between fiscal 2018 and 2019.

## METROPOLITAN TRANSIT AUTHORITIES

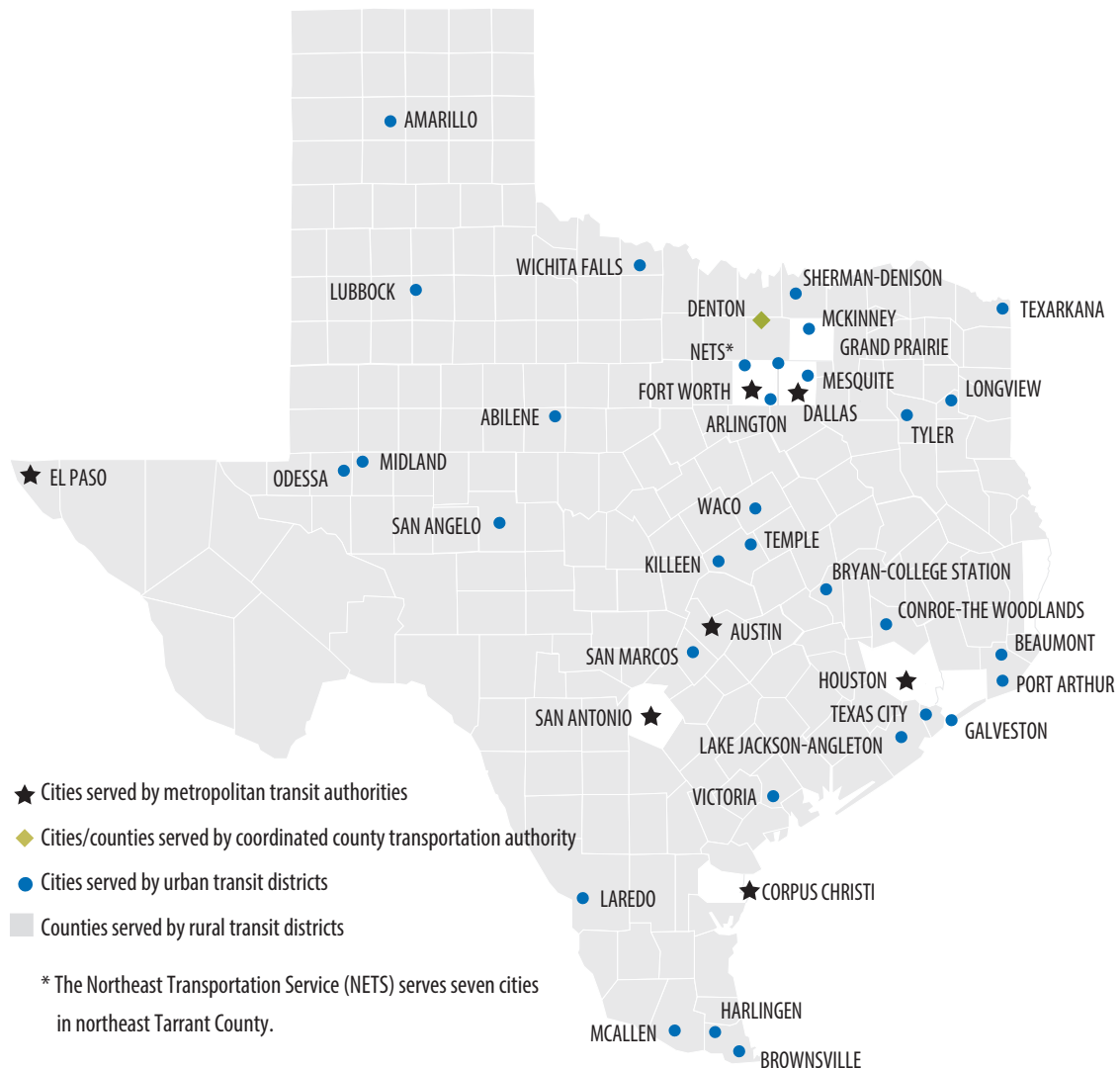
Texas' eight MTAs, each serving areas with 200,000 or more residents, further differ from the other types in their ability to levy local sales taxes to fund their operations. Subtypes in this category include *metropolitan rapid transit authorities* (in Houston,

San Antonio, Austin and Corpus Christi), *regional transportation authorities* (Dallas and Fort Worth), *municipal transit departments* (El Paso) and the Denton County Transportation Authority, a joint venture between Denton County and the cities of Denton and Lewisville.

Given the number of people they serve, MTA budgets are much larger than those of the smaller transit agencies. Harris County's MTA, Houston Metro, delivered more than 90 million passenger trips with \$575 million in operating costs in fiscal 2019, followed by Dallas Area Rapid Transit (DART) at nearly 63 million trips and \$987 million in expenses.

EXHIBIT 2

### TEXAS TRANSIT DISTRICTS



Source: Texas Department of Transportation



This web of agencies and the relationships among them can be complex. Some rural transit districts are becoming urbanized, and some provide services in overlapping urban districts or in partnership with neighboring entities. In the Dallas-Fort Worth area, state law allows four urban districts to operate (and thus to receive state funding) within the DART service area.

### FUNDING TRANSIT

Texas' transit programs are funded by a mix of federal, state and local sources (**Exhibit 3**). Fares paid by riders make up only a small portion of their total funding.

All Texas transit agencies are eligible for federal funds, including grants from the Federal Transit Administration (FTA) and Federal Highway Administration. In fiscal 2019, \$472 million in FTA and other federal funds flowed to the three principal types of Texas transit districts. The three major federal stimulus bills passed since the COVID crisis began have provided about \$69 billion nationally in additional support for transit.

The Texas Legislature appropriates state funding each biennium to support urban and rural transit districts, but not MTAs, which are authorized to levy local sales taxes that range from 0.25 percent to 1 percent to help fund their operations. Revenue from these taxes exceeded \$2 billion in fiscal 2019 and comprised 78 percent of MTAs' total revenue.

(Laredo's transit district, El Metro, is an exception as it levies its own local sales tax and is eligible for state funding through a statutory exception. For this analysis, Laredo is counted as an urban district and not an MTA.)

TxDOT provides urban and rural transit districts with direct state funding totaling about \$70 million per biennium. For most urban districts, this funding is based on a 50-50 combination of population and four performance indicators that measure local investment, operating efficiency, service effectiveness and per capita use. The rural districts' funding formula is based upon a 65-35 combination of needs and performance measures.

### TRANSIT CHALLENGES

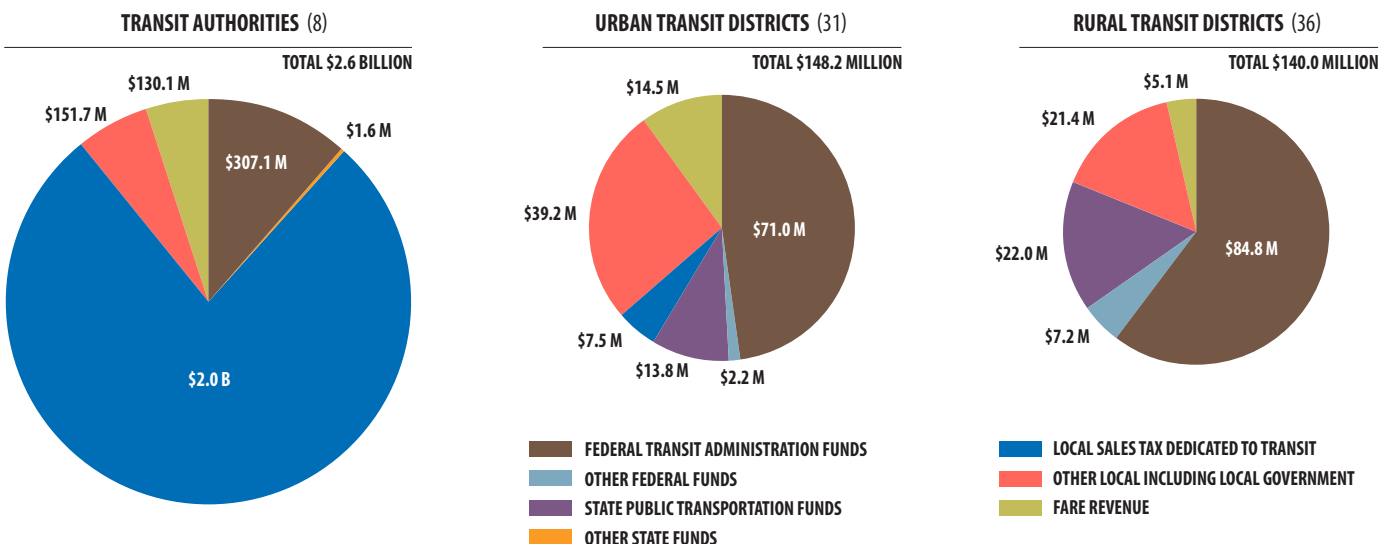
In Texas, discussions of transportation and population growth generally center on the need for adequate roads and highways, but public transit is also an important component for many Texans. Several factors will determine its future.

**Population growth:** Population densities vary widely across Texas and often dictate a region's transit needs. The state has added nearly 4 million new residents in the last decade, a 15.3 percent increase since 2010. The vast majority of that growth took place in metropolitan areas; rural regions often saw population declines.

The 2020 Census is expected to underline this trend. Because transit funding formulas are based on decennial census figures, this year's data release could

EXHIBIT 3

## SOURCES OF REVENUE FOR TRANSIT FUNDING IN TEXAS, FISCAL 2019



Some totals may not add due to rounding.

Sources: Texas A&M Transportation Institute and Texas Department of Transportation

# Public Transit in Texas



have dramatic effects on transit funding allocations during the next decade.

**Declining ridership:** Despite the nation's increasing urbanization, transit ridership in general continues to fall. Possible explanations for this trend vary, but many transit providers across the nation have opted to reduce services due to rising costs and competing priorities. In addition, lower gas prices in recent years have made the use of personal vehicles more economical. This, along with rising population in urban areas, increases traffic congestion, which can hurt the reliability of public transit in those areas. And of course, being able to afford a car can significantly improve people's mobility in rural areas. Furthermore, the need for affordable housing has sent many potential customers farther away from city centers, to more widely dispersed areas with fewer public transit options.

**Technology:** Meanwhile, technological innovations continue to alter how people move. TxDOT expects ride-hailing services such as Lyft and Uber, automated vehicles and other emerging technologies will reduce public transit ridership by 25 percent by 2050.

Technology also has enabled the enormous rise of telecommuting since the pandemic's beginning. In October 2020, a Gallup survey found that 33 percent of U.S. respondents were working from home full time, and that figure marked a decline from an earlier peak.

Obviously, this surge was promoted by crisis, and some jobs will always involve in-person work. But in the last year, many organizations found they could continue to function very well with expanded telecommuting, a trend that will almost certainly affect the future of needs-based public transit and its funding.

## THE PANDEMIC AND AFTER

COVID hit Texas public transit particularly hard. Safety concerns, as well as service limitations due to those concerns, led to big declines in usage. Houston Metro has reported, for instance, that its total ridership in the December 2020 was 53.6 percent lower than in the same month of 2019. Similar trends were seen across the country.

Researchers stress the need to look beyond the status quo to new ideas and modes of mobility. "Multimodalism" — the use of multiple transportation methods working together to serve a region's customers — can help make transit more appealing for riders.

Michael Walk, a research scientist at the Texas A&M Transportation Institute, points to DART as an example. DART employs buses, commuter rail, light rail (powered by overhead electrical lines) and high-occupancy vehicle lanes to move people around the Metroplex.

"DART and its regional partners stand out for their approach," Walk says. "They don't limit themselves to traditional transit offerings within individual jurisdictions; instead, they offer regional passes, support innovative services and focus on regional mobility."

He notes that commuters tend to use the most convenient mode of transportation. "If it's cheaper and more convenient to take transit, people are more likely to use it," Walk says.

Despite recent struggles, many Texans still favor public support for transit initiatives. Last November, voters decisively approved ballot measures boosting transit programs in Austin and San Antonio. Advocates credit the success of those initiatives, at least in part, to a focus on successful community engagement.

"Today's transit ridership levels and trends don't occur in a vacuum," Walk says. "They're largely driven by local, state and federal decisions and investments that make some transportation modes more convenient and affordable than others.

"Can transit service become even more efficient and productive? Sure," he says. "But transit continues to be the most efficient way to move people in dense areas with limited road capacity." **FN**



**MICHAEL WALK**  
TEXAS A&M  
TRANSPORTATION  
INSTITUTE

# State Contracting Reforms

By Peggy Fikac

## CHANGING THE CULTURE, CHANGING RESULTS



When Texas Comptroller Glenn Hegar took office in 2015, contract mismanagement at other state agencies was in the headlines and reform was on the Legislature's agenda. Because the Comptroller's office has significant state procurement and contracting responsibilities, Hegar quickly launched reforms at the agency to better ensure accountability and the best value for Texas taxpayers.

The Comptroller's office has two contracting groups. Contract Administration and Procurement (CAP), within the Agency Administration Division, is responsible for contracts developed for the agency itself. The agency's Statewide Procurement Division (SPD) is one of two central procurement authorities for all of Texas state government.

To strengthen executive oversight, Hegar placed most of the Comptroller's contracting functions under a respected agency veteran, Associate Deputy Comptroller Robert Wood. Wood's mission: to make systemic changes in a fragmented contracting process to minimize risk and build a culture of communication

**The agency made its procurement system more user-friendly, embarked on major automation projects and emphasized coaching and communication.**

and teamwork, with the aim of fixing any problems early and allowing taxpayers to benefit from the savings and efficiencies.

These are long-term goals, but early wins allowed the agency to carry out legislatively required reforms in 2015 and subsequent years and to go beyond statutory requirements in addressing the agency's unique responsibilities.

Already, the Comptroller's office has instituted more efficient data capture and reporting; an agency-specific model identifying the riskiest contracts for special attention; training tailored to real-world scenarios in Texas public purchasing; and improved tracking of vendor performance.

The agency also has made its procurement system more user-friendly, embarked on major automation projects and emphasized coaching and communication. These changes have allowed the Comptroller's office to make more efficient and effective decisions on contracts and procurement.

### AGILE CHANGE

The effort remade a culture in which staffers were siloed in their program areas, sometimes focused on keeping contracts moving rather than acknowledging and addressing their problems. Wood aimed instead at an approach like the "after-action report" he saw at a military exercise involving troops from Fort Hood. After a mock battle, leaders and their troops bypassed excuses and blame to focus on what went right, what went wrong and how to avoid problems.



**ROBERT WOOD**  
TEXAS COMPTROLLER'S  
OFFICE

# State Contracting Reforms



**In 2015, lawmakers approved state contracting legislation aimed at transparency, accountability and the assurance of competition. Additional legislative requirements followed in 2017 and 2019.**

This more agile approach has paid off. Comptroller’s staff pivoted, for example, after entering into negotiations for a major contract and then realizing the vendor wasn’t the best fit. After consulting with Lisa Craven — the agency’s deputy comptroller, chief clerk and chief of staff — key stakeholders agreed to open negotiations with another vendor. It took time in the short term, but managers believe it yielded long-term best value to the agency.

### CONTRACTS FOR THE COMPTROLLER ...

Many of these reforms affected contracts awarded by the Comptroller’s office for the goods and services it needs for its own functions, a responsibility handled by CAP. In fiscal 2020, CAP issued purchase orders worth more than \$110 million (**Exhibit 1**); procurements for information technology accounted for almost \$90 million, or 80 percent of the total. (A purchase order authorizes the purchase of goods and services and sets forth the essential terms of the purchase, such as price and quantity.)

As of late January, the section was monitoring 1,486 separate contracts held by various elements of the Comptroller’s office.

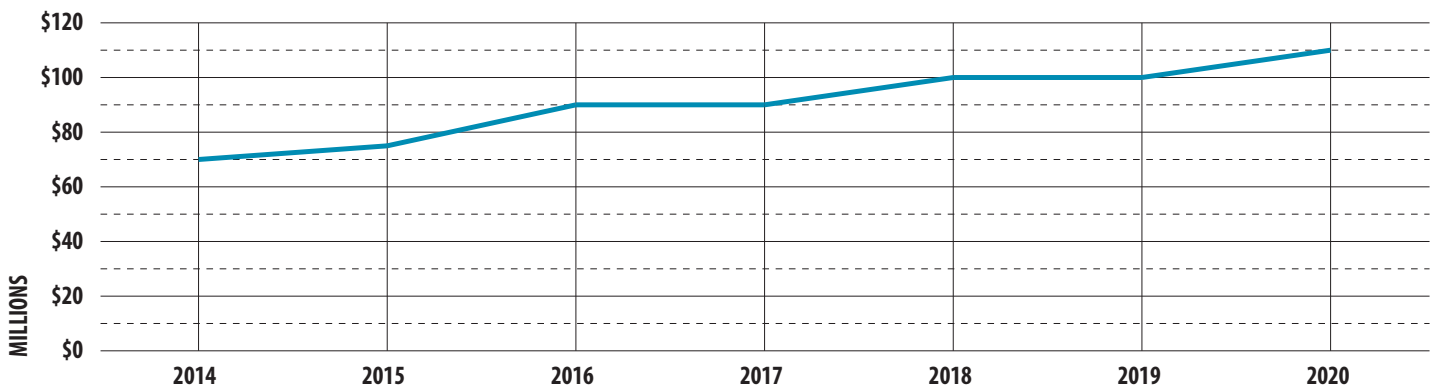
When Comptroller Hegar took office, the agency didn’t have a central group responsible for establishing broad internal contracting policies, auditing compliance or providing information about risk and vendor performance to agency executives. As a result, the buck tended to stop at the top on every detail, overloading the executive team with routine decisions. Without effective workflow, the fiscal year’s end often found the deputy comptroller waiting until late at night to approve contracts poised to expire.

While the Comptroller’s team examined agency processes, lawmakers in 2015 approved state contracting legislation aimed at transparency, accountability and the assurance of competition. Additional legislative requirements followed in 2017 and 2019.

The Comptroller’s office carried out these legislative requirements and went beyond them. CAP developed an agency-specific risk model to define contracts as high, medium or low risk based on factors including their value, complexity and profile and whether they represent routine expenditures or new initiatives.

EXHIBIT 1

CONTRACT ADMINISTRATION AND PROCUREMENT SECTION PURCHASE ORDERS ISSUED, FISCAL 2014-2020



Source: Texas Comptroller of Public Accounts



Comptroller executives now focus on key decision points in contracts, allowing routine matters to be handled below the executive level. A core stakeholders' group formed within the agency now provides a structure for senior staff to meet to identify and address issues as needed.

Vendor accountability also has been strengthened. Under the reform legislation, vendors can be required to repay funds to the state, and under new Comptroller procedures, vendors' contract provisions are scrutinized more closely.

**... AND FOR OTHER AGENCIES**

SPD and the Texas Department of Information Resources (DIR) share statewide authority for major contracts. DIR is responsible for those related to information technology and telecommunications, while SPD develops and manages contracts for all other goods and services purchased for the state. As such, it manages contracts for everything from state troopers' hats to the food served in prisons.

SPD contract values have declined in recent years due to various legislative changes, such as the shift of purchasing authority for highway materials to the Texas Department of Transportation. Even so, SPD's contracts were worth about \$740 million in fiscal 2020 (**Exhibit 2**).

**Texas SmartBuy allows members to share in the benefit of the state's buying power by taking advantage of pre-established statewide contracts.**

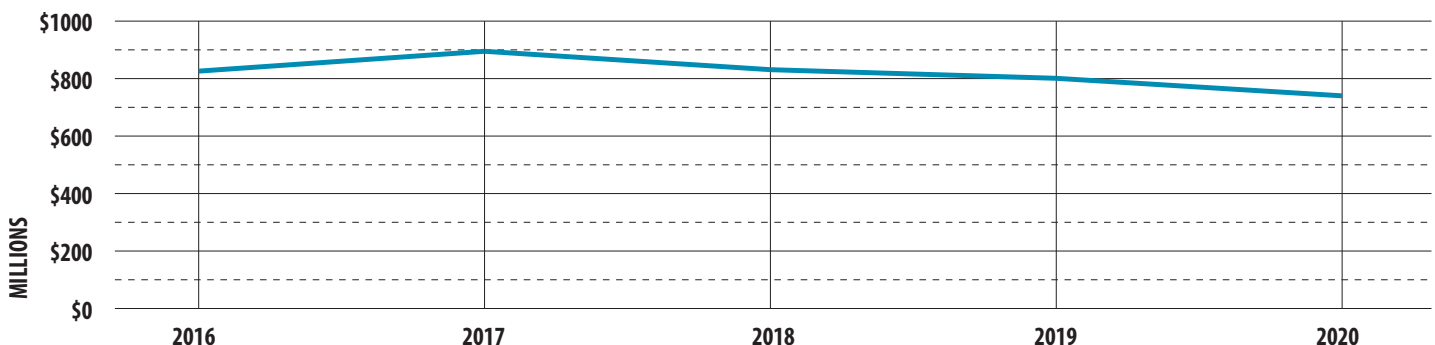
SPD also maintains a portfolio of standardized contracts used by individual state agencies and local governments. The division serves local entities, including cities, through its Texas SmartBuy Membership Program, a cooperative allowing members to share in the benefit of the state's large-volume buying power by taking advantage of pre-established statewide contracts. Through SPD's Texas Multiple Award Schedule (TXMAS) Program, state agencies and Texas SmartBuy members also can access a broad portfolio of existing, competitively procured contracts issued by the federal government and other governmental entities with terms and conditions added to comply with Texas law.

Like CAP, SPD has implemented important reforms in recent years. SPD overhauled the statewide training and certification process for purchasers and contract managers, gearing it specifically toward state requirements and yielding an increase in certifications. SPD staff members have forged strong relationships with customer agencies so they're comfortable seeking guidance.



**EXHIBIT 2**

**VALUE OF CONTRACTS, COMPTROLLER STATEWIDE PROCUREMENT DIVISION, FISCAL 2016-2020**



Source: Texas Comptroller of Public Accounts

# State Contracting Reforms



The division also increased its focus on data analytics to help analyze the use of existing statewide contracts, revising them to more closely align with agencies' needs and identifying in-demand goods or services for which new statewide contracts should be established. The Vendor Performance Tracking System also was revamped, replacing an older system that was difficult to navigate.

Division improvements sometimes come about during times of crisis. SPD is accustomed, for example, to buying items such as evacuation buses before hurricanes; purchasing personal protective equipment to keep health care workers safe was a new challenge accomplished in a telework environment due to the COVID-19 pandemic.

## CONTINUING IMPROVEMENT THROUGH AUTOMATION

Both CAP and SPD have undertaken ambitious efforts to increase automation.

CAP implemented contract management and monitoring automation enhancements in fiscal 2020, and continues to improve and streamline its planning, procurement, contract management and monitoring processes.



SPD is collaborating with a company, Procurated, to make Texas vendor performance records available nationwide, and has contracted with software firm B2Gnow to move the state's Historically Underutilized Business (HUB) certification program online in 2021. HUBs must be at least 51 percent owned by a minority member, woman or service-disabled veteran; the program is meant to ensure certified HUBs have a fair chance at winning state contracts.

Systemwide improvement of the contracting process is ongoing at the Comptroller's office, since the growth of the state means government is working with more businesses and individuals who need or offer services.

"If you look at how we did it before, we weren't that bad. We've just gotten a lot better," Wood says. "All of this communication now allows us to do things much more efficiently, and with better teamwork. And we're going to keep improving." **FN**

This table presents data on net state revenue collections by source. It includes most recent monthly collections, year-to-date (YTD) totals for the current fiscal year and a comparison of current YTD totals with those in the equivalent period of the previous fiscal year.

These numbers were current at press time. For the most current data as well as downloadable files, visit [comptroller.texas.gov/transparency](http://comptroller.texas.gov/transparency).

Note: Texas' fiscal year begins on Sept. 1 and ends on Aug. 31.

## NET STATE REVENUE — All Funds Excluding Trust

(AMOUNTS IN THOUSANDS)

### Monthly and Year-to-Date Collections: Percent Change From Previous Year

Tax Collections by Major Tax	MARCH 2021	YEAR TO DATE: TOTAL	YEAR TO DATE: CHANGE FROM PREVIOUS YEAR
<b>SALES TAX</b>	\$2,626,732	\$19,348,535	-5.27%
PERCENT CHANGE FROM MARCH 2020	-2.37%		
<b>MOTOR VEHICLE SALES AND RENTAL TAXES</b>	466,836	3,007,045	-1.66%
PERCENT CHANGE FROM MARCH 2020	20.16%		
<b>MOTOR FUEL TAXES</b>	232,164	1,995,057	-8.42%
PERCENT CHANGE FROM MARCH 2020	-20.76%		
<b>FRANCHISE TAX</b>	157,470	83,645	223.83%
PERCENT CHANGE FROM MARCH 2020	-1.74%		
<b>OIL PRODUCTION TAX</b>	237,174	1,606,455	-34.71%
PERCENT CHANGE FROM MARCH 2020	-22.37%		
<b>INSURANCE TAXES</b>	624,946	1,581,873	-1.00%
PERCENT CHANGE FROM MARCH 2020	69.51%		
<b>CIGARETTE AND TOBACCO TAXES</b>	108,190	768,541	7.24%
PERCENT CHANGE FROM MARCH 2020	-12.80%		
<b>NATURAL GAS PRODUCTION TAX</b>	138,868	643,854	-18.04%
PERCENT CHANGE FROM MARCH 2020	36.64%		
<b>ALCOHOLIC BEVERAGES TAXES</b>	97,356	607,362	-23.75%
PERCENT CHANGE FROM MARCH 2020	12.43%		
<b>HOTEL OCCUPANCY TAX</b>	32,298	209,338	-40.49%
PERCENT CHANGE FROM MARCH 2020	-29.10%		
<b>UTILITY TAXES<sup>1</sup></b>	6,903	222,116	-6.20%
PERCENT CHANGE FROM MARCH 2020	112.38%		
<b>OTHER TAXES<sup>2</sup></b>	8,921	71,211	-45.28%
PERCENT CHANGE FROM MARCH 2020	-32.47%		
<b>TOTAL TAX COLLECTIONS</b>	<b>\$4,737,858</b>	<b>\$30,145,032</b>	<b>-7.99%</b>
PERCENT CHANGE FROM MARCH 2020	<b>3.43%</b>		
Revenue By Source	MARCH 2021	YEAR TO DATE: TOTAL	YEAR TO DATE: CHANGE FROM PREVIOUS YEAR
<b>TOTAL TAX COLLECTIONS</b>	\$4,737,858	\$30,145,032	-7.99%
PERCENT CHANGE FROM MARCH 2020	3.43%		
<b>FEDERAL INCOME</b>	6,080,382	36,031,595	36.28%
PERCENT CHANGE FROM MARCH 2020	67.06%		
<b>LICENSES, FEES, FINES AND PENALTIES</b>	479,622	3,721,287	-2.60%
PERCENT CHANGE FROM MARCH 2020	7.73%		
<b>STATE HEALTH SERVICE FEES AND REBATES<sup>3</sup></b>	286,486	2,874,128	-24.10%
PERCENT CHANGE FROM MARCH 2020	-11.60%		
<b>NET LOTTERY PROCEEDS<sup>4</sup></b>	287,556	1,763,782	33.22%
PERCENT CHANGE FROM MARCH 2020	57.33%		
<b>LAND INCOME</b>	172,656	997,057	-25.38%
PERCENT CHANGE FROM MARCH 2020	-12.38%		
<b>INTEREST AND INVESTMENT INCOME</b>	345,839	1,170,123	-36.80%
PERCENT CHANGE FROM MARCH 2020	6.48%		
<b>SETTLEMENTS OF CLAIMS</b>	3,760	463,899	-18.93%
PERCENT CHANGE FROM MARCH 2020	-35.05%		
<b>ESCHEATED ESTATES</b>	12,783	141,718	17.89%
PERCENT CHANGE FROM MARCH 2020	32.25%		
<b>SALES OF GOODS AND SERVICES</b>	33,326	177,642	16.16%
PERCENT CHANGE FROM MARCH 2020	68.88%		
<b>OTHER REVENUE</b>	128,228	1,316,676	56.16%
PERCENT CHANGE FROM MARCH 2020	56.77%		
<b>TOTAL NET REVENUE</b>	<b>\$12,568,497</b>	<b>\$78,802,940</b>	<b>7.93%</b>
PERCENT CHANGE FROM MARCH 2020	<b>28.10%</b>		

<sup>1</sup> Includes public utility gross receipts assessment, gas, electric and water utility tax and gas utility pipeline tax.

<sup>2</sup> Includes taxes not separately listed, such as taxes on oil well services, coin-operated amusement machines, cement and combative sports admissions as well as refunds to employers of certain welfare recipients.

<sup>3</sup> Includes various health-related service fees and rebates that were previously in "license, fees, fines and penalties" or in other non-tax revenue categories.

<sup>4</sup> Gross sales less retailer commission and the smaller prizes paid by retailers.

Notes: Totals may not add due to rounding. Excludes local funds and deposits by certain semi-independent agencies.

Includes certain state revenues that are deposited in the State Treasury but not appropriated.



# FISCAL NOTES

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Texas Comptroller of Public Accounts

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Texas Comptroller of Public Accounts  
Publication #96-369,

April 2021