



DON HUFFINES
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

Legislative Appropriations Request

TEXAS EDUCATION FREEDOM ACCOUNTS

FISCAL YEARS 2028 - 2029
September 1, 2027 - August 31, 2029

*Submitted to the Office of the Governor, Budget Division
and the Legislative Budget Board*

LEGISLATIVE APPROPRIATIONS REQUEST

Submitted to the Office of the Governor, Budget Division
and the Legislative Budget Board



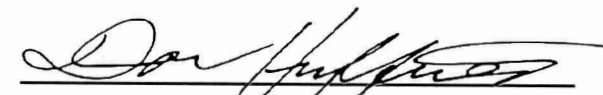
Fiscal Years 2028 - 2029
September 1, 2027 - August 31, 2029



Director, Agency Administration



Chief Deputy Comptroller (Chief Clerk)



Don Huffines, Texas Comptroller of Public Accounts

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EDUCATION PROGRAMS – COMPTROLLER OF PUBLIC ACCOUNTS (AGENCY 910)
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Administrator's Statement
90th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

910 Texas Educational Freedom Accounts, Comptroller of Public Accounts

Introduction

The Comptroller of Public Accounts serves as the chief financial officer for the state of Texas. The office of the Comptroller is an elected post authorized by Article IV, Section 23 of the Texas Constitution. House Bill 2, passed in the 89th Legislature, has provided over one hundred thousand Texas school children with the freedom to choose the educational setting that best fits their need. The Texas Education Freedom Accounts (TEFA) program is overseen by the Comptroller's Office, which screens applicants, awards and administers funding, manages vendor participation, and provides support for participating families and schools.

The Comptroller's Office is proud to share that in its inaugural year, TEFA is the most successful year-one educational savings account program and already the second-largest ESA program in the country and has produced the nation's longest school choice waiting list. Tens of thousands more students have joined a growing interest list for the 2027-28 school year, signaling strong demand for continued growth.

The first application period ran from February 4 through March 31, 2026, and saw more than 42,000 students apply on the first day, with nearly 250,000 eligible applications submitted by the time the application period closed. To date, nearly 110,000 students have been funded, approximately 9,000 are awaiting confirmation and over 106,000 are on the wait list. Each week, the agency funds more accounts and awards more families, and this process will continue until all available funds are allocated. Beyond that, there are over 44,000 children whose parents have expressed interest in participating in the 2027-28 school year and more signing up daily.

At the time of this request, the program's nearly 110,000 participating students represent:

- More than 60,000 students enrolled in a private school and receiving \$10,474 each
- 7,300 students with documented disabilities enrolled in a participating private school and receiving the above amount, plus an average of over \$5,000 in additional Special Education funding
- Over 42,000 Texas children learning in a homeschool or other non-government school setting

To date, the Comptroller's Office has managed the transfer of more than \$270 million in funding to participating students' accounts, resulting in more than \$127 million in tuition payments to participating private schools and \$36 million in purchases through the program's online marketplace for approved education products and services.

Texas Education Code § 29.3521 requires the Comptroller's Office to specify the amount of funding necessary to provide awards for Texas children who are currently participating in the program and fall within each of three categories: participating child, child on the waitlist, sibling of a participating child who is also eligible for the program for the first time.

- \$916 million to continue funding the currently-participating children
- \$980 million to fund the 106,127 children on the current waiting list for the 2026-27 school year
- Estimated \$82 million to fund eligible siblings

Exceptional Items Request

Comptroller Huffines recognizes the strong and growing demand from parents who are eager to have more options for their child's education, and the Comptroller's Office is equally eager to provide them with this transformative opportunity. The agency is requesting exceptional items that will further support greater choice in

Administrator's Statement

90th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

education and in anticipation of unique situations which will make additional funding necessary to adequately serve every student who wants to learn in an environment that benefits them the most. Specifically, we expect that nearly 15,000 participating children will receive a new or updated Individualized Education Program (IEP), making them eligible for additional funding each year of the biennium. Based on statistics from other states that also recognize parents' right to choose the education setting that is appropriate for their child, the Comptroller's Office foresees that up to 4,200 participating children will switch from a homeschool or other non-public school setting to a participating private school, which will increase the amount of their individual awards by at least \$8,474 per student each year of the biennium.

The Comptroller's Office expects that the interest list will only grow larger as the state continues to promote the program and participating families communicate positive experiences to others in their communities, and the state has a moral imperative to serve these children.

COMPTROLLER OF PUBLIC ACCOUNTS - TEXAS EDUCATION FREEDOM ACCOUNTS

OVERVIEW OF AGENCY FUNCTIONS

- Education Savings Accounts (ESA), 14 FTEs. The Education Savings Accounts (ESA) program is a new initiative administered by the Comptroller's office to help eligible Texas families access approved educational services and expenses. The Comptroller oversees enrollment, manages ESA accounts, ensures funds are distributed accurately and securely, and provides guidance to families and participating education providers. Through careful oversight and clear program administration, the ESA program supports expanded educational opportunities for Texas students.



CERTIFICATE

Agency Name Education Programs - Comptroller of Public Accounts

This is to certify that the information contained in the agency Legislative Appropriations Request filed with the Legislative Budget Board (LBB) and the Office of the Governor, Budget and Policy Division, is accurate to the best of my knowledge and that the electronic submission to the LBB via the Automated Budget and Evaluation System of Texas (ABEST) and the PDF file submitted via the LBB Document Submission application are identical.

Additionally, should it become likely at any time that unexpended balances will accrue for any account, the LBB and the Office of the Governor will be notified in writing in accordance with Senate Bill 1, Article IX, Section 7.01, Eighty-ninth Legislature, Regular Session, 2025.

Chief Executive Office or Presiding Judge

Noah Betz
Signature

Board or Commission Chair

Signature

Noah Betz
Printed Name

Printed Name

Deputy Comptroller
Title

Title

08/27/2026
Date

Date

Chief Financial Officer
Michael Apperley
Signature

Michael Apperley
Printed Name

Director of Agency Administration

Title

8/27/2026
Date

Budget Overview - Biennial Amounts
90th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

910 Comptroller - Education Program												
Appropriation Years: 2028-29												
		GENERAL REVENUE FUNDS		GR DEDICATED		FEDERAL FUNDS		OTHER FUNDS		ALL FUNDS		EXCEPTIONAL ITEM FUNDS
		2026-27	2028-29	2026-27	2028-29	2026-27	2028-29	2026-27	2028-29	2026-27	2028-29	2028-29
Goal: 1. Provide Educational Opportunities To Students												
1.1.1. Education Savings Account Program				1,000,000,000	2,075,625,000					1,000,000,000	2,075,625,000	226,000,000
Total, Goal				1,000,000,000	2,075,625,000					1,000,000,000	2,075,625,000	226,000,000
Total, Agency				1,000,000,000	2,075,625,000					1,000,000,000	2,075,625,000	226,000,000
Total FTEs										28.0	28.0	0.0

2.A. Summary of Base Request by Strategy

90th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

910 Comptroller - Education Program

Goal / Objective / STRATEGY	Exp 2025	Est 2026	Bud 2027	Req 2028	Req 2029
1 Provide Educational Opportunities To Students					
1 Provide Education Savings Accounts					
1 EDUCATION SAVINGS ACCOUNT PROGRAM	372,062	1,000,000,000	0	1,037,812,500	1,037,812,500
TOTAL, GOAL 1	\$372,062	\$1,000,000,000	\$0	\$1,037,812,500	\$1,037,812,500
TOTAL, AGENCY STRATEGY REQUEST	\$372,062	\$1,000,000,000	\$0	\$1,037,812,500	\$1,037,812,500
TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST*				\$0	\$0
GRAND TOTAL, AGENCY REQUEST	\$372,062	\$1,000,000,000	\$0	\$1,037,812,500	\$1,037,812,500
METHOD OF FINANCING:					
General Revenue Dedicated Funds:					
5201 EDUCATION SAVINGS ACCOUNT PROGRAM	372,062	1,000,000,000	0	1,037,812,500	1,037,812,500
SUBTOTAL	\$372,062	\$1,000,000,000	\$0	\$1,037,812,500	\$1,037,812,500
TOTAL, METHOD OF FINANCING	\$372,062	\$1,000,000,000	\$0	\$1,037,812,500	\$1,037,812,500

*Rider appropriations for the historical years are included in the strategy amounts.

2.B. Summary of Base Request by Method of Finance

90th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

Agency code:	910	Agency name:	Comptroller - Education Program			
METHOD OF FINANCING		Exp 2025	Est 2026	Bud 2027	Req 2028	Req 2029
<u>GENERAL REVENUE FUND - DEDICATED</u>						
<u>5201</u>	GR Dedicated - Education Savings Account Program					
	<i>REGULAR APPROPRIATIONS</i>					
	Regular Appropriations from MOF Table (2026-27 GAA)					
		\$0	\$1,000,000,000	\$0	\$0	\$0
	Regular Appropriations from MOF Table					
		\$0	\$0	\$0	\$1,037,812,500	\$1,037,812,500
	<i>TRANSFERS</i>					
	Rider #1, Education Savings Account Transfers (2026-27 GAA)					
		\$0	\$(3,847,499)	\$0	\$0	\$0
	Comments: Transfer to Texas Education Agency per Rider 1(c) in agency's bill pattern.					
	<i>SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS</i>					
	HB 500, 89th Leg, Regular Session					
		\$7,491,000	\$0	\$0	\$0	\$0
	Comments: Sec 1.19 - Education Savings Account Program					
	<i>LAPSED APPROPRIATIONS</i>					
	Regular Appropriations from MOF Table (2026-27 GAA)					

2.B. Summary of Base Request by Method of Finance

90th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 910		Agency name: Comptroller - Education Program				
METHOD OF FINANCING		Exp 2025	Est 2026	Bud 2027	Req 2028	Req 2029
<u>GENERAL REVENUE FUND - DEDICATED</u>		\$0	\$0	\$(3,271,439)	\$0	\$0
<i>UNEXPENDED BALANCES AUTHORITY</i>						
HB 500, 89th Leg, Regular Session		\$(7,118,938)	\$7,118,938	\$0	\$0	\$0
Comments: Sec 1.19 - Education Savings Account Program						
Regular Appropriations from MOF Table (2026-27 GAA)		\$0	\$(3,271,439)	\$3,271,439	\$0	\$0
TOTAL,	GR Dedicated - Education Savings Account Program	\$372,062	\$1,000,000,000	\$0	\$1,037,812,500	\$1,037,812,500
TOTAL, ALL	GENERAL REVENUE FUND - DEDICATED	\$372,062	\$1,000,000,000	\$0	\$1,037,812,500	\$1,037,812,500
TOTAL,	GR & GR-DEDICATED FUNDS	\$372,062	\$1,000,000,000	\$0	\$1,037,812,500	\$1,037,812,500
GRAND TOTAL		\$372,062	\$1,000,000,000	\$0	\$1,037,812,500	\$1,037,812,500

2.B. Summary of Base Request by Method of Finance

90th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 910	Agency name: Comptroller - Education Program				
METHOD OF FINANCING	Exp 2025	Est 2026	Bud 2027	Req 2028	Req 2029
FULL-TIME-EQUIVALENT POSITIONS					
REGULAR APPROPRIATIONS					
Regular Appropriations from MOF Table (2026-27 GAA)	0.0	28.0	28.0	0.0	0.0
Regular Appropriations from MOF Table	0.0	0.0	0.0	28.0	28.0
TOTAL, ADJUSTED FTES	0.0	28.0	28.0	28.0	28.0

**NUMBER OF 100% FEDERALLY
FUNDED FTEs**

2.C. Summary of Base Request by Object of Expense

90th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

910 Comptroller - Education Program

OBJECT OF EXPENSE	Exp 2025	Est 2026	Bud 2027	BL 2028	BL 2029
1001 SALARIES AND WAGES	\$4,613	\$2,442,046	\$0	\$1,571,814	\$1,571,814
1002 OTHER PERSONNEL COSTS	\$69	\$46,297	\$0	\$40,303	\$40,303
2001 PROFESSIONAL FEES AND SERVICES	\$366,818	\$27,494,768	\$0	\$13,955,070	\$13,955,070
2003 CONSUMABLE SUPPLIES	\$0	\$1,104	\$0	\$0	\$0
2004 UTILITIES	\$0	\$2,249	\$0	\$0	\$0
2005 TRAVEL	\$562	\$10,858	\$0	\$0	\$0
2007 RENT - MACHINE AND OTHER	\$0	\$2,678	\$0	\$0	\$0
2009 OTHER OPERATING EXPENSE	\$0	\$970,000,000	\$0	\$1,022,245,313	\$1,022,245,313
OOE Total (Excluding Riders)	\$372,062	\$1,000,000,000	\$0	\$1,037,812,500	\$1,037,812,500
OOE Total (Riders)					
Grand Total	\$372,062	\$1,000,000,000	\$0	\$1,037,812,500	\$1,037,812,500

2.E. Summary of Exceptional Items Request
90th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **910**

Agency name: **Comptroller - Education Program**

Priority	Item	2028			2029			Biennium	
		GR and GR/GR Dedicated	All Funds	FTEs	GR and GR Dedicated	All Funds	FTEs	GR and GR Dedicated	All Funds
1	Program Participation Growth	\$113,000,000	\$113,000,000	0.0	\$113,000,000	\$113,000,000	0.0	\$226,000,000	\$226,000,000
Total, Exceptional Items Request		\$113,000,000	\$113,000,000	0.0	\$113,000,000	\$113,000,000	0.0	\$226,000,000	\$226,000,000

Method of Financing

General Revenue

General Revenue - Dedicated

Federal Funds

Other Funds

113,000,000	113,000,000	113,000,000	113,000,000	226,000,000	226,000,000
\$113,000,000	\$113,000,000	\$113,000,000	\$113,000,000	\$226,000,000	\$226,000,000

Full Time Equivalent Positions

0.0

0.0

Number of 100% Federally Funded FTEs

2.F. Summary of Total Request by Strategy
90th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 910	Agency name: Comptroller - Education Program					
Goal/Objective/STRATEGY	Base 2028	Base 2029	Exceptional 2028	Exceptional 2029	Total Request 2028	Total Request 2029
1 Provide Educational Opportunities To Students						
1 <i>Provide Education Savings Accounts</i>						
1 EDUCATION SAVINGS ACCOUNT PROGRAM	\$1,037,812,500	\$1,037,812,500	\$113,000,000	\$113,000,000	\$1,150,812,500	\$1,150,812,500
TOTAL, GOAL 1	\$1,037,812,500	\$1,037,812,500	\$113,000,000	\$113,000,000	\$1,150,812,500	\$1,150,812,500
TOTAL, AGENCY STRATEGY REQUEST	\$1,037,812,500	\$1,037,812,500	\$113,000,000	\$113,000,000	\$1,150,812,500	\$1,150,812,500
TOTAL, AGENCY RIDER APPROPRIATIONS REQUEST						
GRAND TOTAL, AGENCY REQUEST	\$1,037,812,500	\$1,037,812,500	\$113,000,000	\$113,000,000	\$1,150,812,500	\$1,150,812,500

2.F. Summary of Total Request by Strategy
90th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 910		Agency name: Comptroller - Education Program					
Goal/Objective/STRATEGY		Base 2028	Base 2029	Exceptional 2028	Exceptional 2029	Total Request 2028	Total Request 2029
General Revenue Dedicated Funds:							
5201	EDUCATION SAVINGS ACCOUNT PROGRAM	\$1,037,812,500	\$1,037,812,500	\$113,000,000	\$113,000,000	\$1,150,812,500	\$1,150,812,500
		\$1,037,812,500	\$1,037,812,500	\$113,000,000	\$113,000,000	\$1,150,812,500	\$1,150,812,500
TOTAL, METHOD OF FINANCING		\$1,037,812,500	\$1,037,812,500	\$113,000,000	\$113,000,000	\$1,150,812,500	\$1,150,812,500
FULL TIME EQUIVALENT POSITIONS		28.0	28.0	0.0	0.0	28.0	28.0

3.A. Strategy Request
90th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

910 Comptroller - Education Program

GOAL: 1 Provide Educational Opportunities To Students
OBJECTIVE: 1 Provide Education Savings Accounts
STRATEGY: 1 Education Savings Account Program

Service Categories:

Service: 18 Income: A.2 Age: B.1

CODE	DESCRIPTION	Exp 2025	Est 2026	Bud 2027	BL 2028	BL 2029
Objects of Expense:						
1001	SALARIES AND WAGES	\$4,613	\$2,442,046	\$0	\$1,571,814	\$1,571,814
1002	OTHER PERSONNEL COSTS	\$69	\$46,297	\$0	\$40,303	\$40,303
2001	PROFESSIONAL FEES AND SERVICES	\$366,818	\$27,494,768	\$0	\$13,955,070	\$13,955,070
2003	CONSUMABLE SUPPLIES	\$0	\$1,104	\$0	\$0	\$0
2004	UTILITIES	\$0	\$2,249	\$0	\$0	\$0
2005	TRAVEL	\$562	\$10,858	\$0	\$0	\$0
2007	RENT - MACHINE AND OTHER	\$0	\$2,678	\$0	\$0	\$0
2009	OTHER OPERATING EXPENSE	\$0	\$970,000,000	\$0	\$1,022,245,313	\$1,022,245,313
TOTAL, OBJECT OF EXPENSE		\$372,062	\$1,000,000,000	\$0	\$1,037,812,500	\$1,037,812,500
Method of Financing:						
5201	EDUCATION SAVINGS ACCOUNT PROGRAM	\$372,062	\$1,000,000,000	\$0	\$1,037,812,500	\$1,037,812,500
SUBTOTAL, MOF (GENERAL REVENUE FUNDS - DEDICATED)		\$372,062	\$1,000,000,000	\$0	\$1,037,812,500	\$1,037,812,500

3.A. Strategy Request
90th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

910 Comptroller - Education Program

GOAL: 1 Provide Educational Opportunities To Students
OBJECTIVE: 1 Provide Education Savings Accounts
STRATEGY: 1 Education Savings Account Program

Service Categories:

Service: 18 Income: A.2 Age: B.1

CODE	DESCRIPTION	Exp 2025	Est 2026	Bud 2027	BL 2028	BL 2029
TOTAL, METHOD OF FINANCE (INCLUDING RIDERS)					\$1,037,812,500	\$1,037,812,500
TOTAL, METHOD OF FINANCE (EXCLUDING RIDERS)		\$372,062	\$1,000,000,000	\$0	\$1,037,812,500	\$1,037,812,500
FULL TIME EQUIVALENT POSITIONS:		0.0	28.0	28.0	28.0	28.0
STRATEGY DESCRIPTION AND JUSTIFICATION:						

EXTERNAL/INTERNAL FACTORS IMPACTING STRATEGY:

EXPLANATION OF BIENNIAL CHANGE (includes Rider amounts):

<u>STRATEGY BIENNIAL TOTAL - ALL FUNDS</u>		<u>BIENNIAL CHANGE</u>	<u>EXPLANATION OF BIENNIAL CHANGE</u>	
<u>Base Spending (Est 2026 + Bud 2027)</u>	<u>Baseline Request (BL 2028 + BL 2029)</u>		<u>\$ Amount</u>	<u>Explanation(s) of Amount (must specify MOFs and FTEs)</u>
\$1,000,000,000	\$2,075,625,000	\$1,075,625,000	\$1,075,625,000	Increase attributed to FY28/29 GR-D limit encompassing two school years and projected annual growth in program participation.
			\$1,075,625,000	Total of Explanation of Biennial Change

3.A. Strategy Request
90th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

SUMMARY TOTALS:

OBJECTS OF EXPENSE:	\$372,062	\$1,000,000,000	\$0	\$1,037,812,500	\$1,037,812,500
METHODS OF FINANCE (INCLUDING RIDERS):				\$1,037,812,500	\$1,037,812,500
METHODS OF FINANCE (EXCLUDING RIDERS):	\$372,062	\$1,000,000,000	\$0	\$1,037,812,500	\$1,037,812,500
FULL TIME EQUIVALENT POSITIONS:	0.0	28.0	28.0	28.0	28.0

4.A. Exceptional Item Request Schedule
90th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **910** Agency name: **Comptroller - Education Program**

CODE	DESCRIPTION	Excp 2028	Excp 2029
	Item Name: Growth in program attributed to increased participation by children with IEP eligibility and switching from home school to private schools. Item Priority: 1 IT Component: No Anticipated Out-year Costs: Yes Involve Contracts > \$50,000: No Includes Funding for the Following Strategy or Strategies: 01-01-01 Education Savings Account Program		
OBJECTS OF EXPENSE:			
2009	OTHER OPERATING EXPENSE	113,000,000	113,000,000
	TOTAL, OBJECT OF EXPENSE	\$113,000,000	\$113,000,000
METHOD OF FINANCING:			
5201	EDUCATION SAVINGS ACCOUNT PROGRAM	113,000,000	113,000,000
	TOTAL, METHOD OF FINANCING	\$113,000,000	\$113,000,000

DESCRIPTION / JUSTIFICATION:

Comptroller Huffines recognizes the strong and growing demand from parents who are eager to have more options for their child's education, and the Comptroller's Office is equally eager to provide them with this transformative opportunity. The agency is requesting exceptional items that will further support greater choice in education and in anticipation of unique situations which will make additional funding necessary to adequately serve every student who wants to learn in an environment that benefits them the most. Specifically, we expect that nearly 15,000 participating children will receive a new or updated Individualized Education Program (IEP), making them eligible for additional funding. Based on statistics from other states that also recognize parents' right to choose the education setting that is appropriate for their child, the Comptroller's Office foresees that up to 4,200 participating children will switch from a homeschool or other non-public school setting to a participating private school, which will increase the amount of their individual awards by \$8,474 each.

EXTERNAL/INTERNAL FACTORS:

Increased levels of program participation by Texas school children who are eligible for the IEP additional funding and participating families choosing to switch from homeschool or other non-public school settings to participating private schools.

PCLS TRACKING KEY:

4.A. Exceptional Item Request Schedule
90th Regular Session, Agency Submission, Version 1
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **910** Agency name: **Comptroller - Education Program**

CODE	DESCRIPTION	Excp 2028	Excp 2029
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DESCRIPTION OF ANTICIPATED OUT-YEAR COSTS :

The cost to the program from participating students receiving new or updated Individualized Education Program (IEP) is estimated to be \$77 million per fiscal year. Costs to the program attributed to families of participating students opting to switch from homeschool or other non-public school settings to a participating private school is estimated to be \$36 million per fiscal year.

ESTIMATED ANTICIPATED OUT-YEAR COSTS FOR ITEM:

	<u>2030</u>	<u>2031</u>	<u>2032</u>
OUT-YEAR ALL FUNDS:	\$113,000,000	\$113,000,000	\$113,000,000

4.B. Exceptional Items Strategy Allocation Schedule

90th Regular Session, Agency Submission, Version 1

Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 910		Agency name: Comptroller - Education Program	
Code	Description	Excp 2028	Excp 2029
Item Name:	Growth in program attributed to increased participation by children with IEP eligibility and switching from home school to private schools.		
Allocation to Strategy:	1-1-1	Education Savings Account Program	
OBJECTS OF EXPENSE:			
2009	OTHER OPERATING EXPENSE	113,000,000	113,000,000
TOTAL, OBJECT OF EXPENSE		\$113,000,000	\$113,000,000
METHOD OF FINANCING:			
5201	EDUCATION SAVINGS ACCOUNT PROGRAM	113,000,000	113,000,000
TOTAL, METHOD OF FINANCING		\$113,000,000	\$113,000,000
FULL-TIME EQUIVALENT POSITIONS (FTE):		0.0	0.0

4.C. Exceptional Items Strategy Request
 90th Regular Session, Agency Submission, Version 1
 Automated Budget and Evaluation System of Texas (ABEST)

Agency Code: **910** Agency name: **Comptroller - Education Program**

GOAL: 1 Provide Educational Opportunities To Students

OBJECTIVE: 1 Provide Education Savings Accounts

Service Categories:

STRATEGY: 1 Education Savings Account Program

Service: 18 Income: A.2 Age: B.1

CODE DESCRIPTION	Excp 2028	Excp 2029
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OBJECTS OF EXPENSE:

2009 OTHER OPERATING EXPENSE	113,000,000	113,000,000
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Total, Objects of Expense

	\$113,000,000	\$113,000,000
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METHOD OF FINANCING:

5201 EDUCATION SAVINGS ACCOUNT PROGRAM	113,000,000	113,000,000
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Total, Method of Finance

	\$113,000,000	\$113,000,000
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EXCEPTIONAL ITEM(S) INCLUDED IN STRATEGY:

Growth in program attributed to increased participation by children with IEP eligibility and switching from home school to private schools.



Texas Comptroller of Public Accounts

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Budget and Internal Accounting
111 E. 17th Street
Austin, Texas 78774