



LEGISLATIVE BUDGET BOARD

Hurricane Harvey's Fiscal Impact on State Agencies

PRESENTED TO SENATE FINANCE COMMITTEE

LEGISLATIVE BUDGET BOARD STAFF

SEPTEMBER 2018

State Agency Expenditures

The LBB continues to survey state agencies and institutions of higher education to determine costs and lost revenues associated with their response to Hurricane Harvey. The survey is not intended to capture costs to individuals or local governments. The first report was due September 26, 2017. Agencies have continued to report updates on a monthly basis to the LBB.

Actual Expenditures: Fiscal years 2017 and 2018 actual expenditures through the end of July 2018 total \$2,658.4 million in All Funds:

- \$241.5 million in General Revenue
- \$5.1 million in General Revenue-Dedicated
- \$211.2 million in Other Funds, which include Institutional Funds
- \$2,200.6 million in Federal Funds

Included in the expenditures above are **\$1,692.3 million in All Funds** that have been passed through to local entities by various state agencies: Health and Human Services, Department of Public Safety, Workforce Commission, Department of State Health Services, Department of Housing and Community Affairs.

Projected Costs: Agencies project that they will expend an additional **\$1,898.6 million in All Funds** in fiscal year 2019 and beyond. Agencies estimate that they will expend these amounts in addition to their actual expenditures (as of August 2018). Of the projected amounts, \$1,483.7 million are Federal Funds and \$183.5 million are General Revenue Funds. Actual Expenditures and Projected costs noted above do not include Foundation School Program cost estimates. See page 6 for detailed Texas Education Agency estimate.

Actual Expenditures by Agency

Of the \$2,658.4 million in reported expenditures, 98% of the total costs are attributable to the following 12 agencies:

Agency	Expenditures
<p>Health and Human Service Commission Costs are primarily Federal Funds for the FEMA Other Needs Assistance program and USDA food benefits. The funds provided aid to individual applicants for federal assistance, including extending the certification period for Medicaid and CHIP, and waiving co-pays for CHIP.</p>	\$1,296,644,387
<p>Department of Public Safety Coordinated the state's response efforts including life safety, search and rescue, and security. Expenditures are primarily Federal Funds for Public Assistance grants to local governments.</p>	\$736,247,396
<p>General Land Office and Veterans' Land Board Lead agency for short-term and long-term housing recovery. Costs are primarily Federal Funds for short-term housing including repair, leasing, and manufactured housing.</p>	\$260,388,608
<p>Texas Department of Transportation Expenditures are mainly Federal Funds, and include costs for providing evacuation support, debris removal on state highways, recovery efforts including bridge inspections and road repair.</p>	\$96,724,038
<p>Trusted Programs within the Office of the Governor Provided disaster grants to state and local entities to assist with response and recovery. State agencies repay these grants as they receive federal reimbursement for expenditures.</p>	\$74,635,182
<p>Department of State Health Services Expenditures are associated with coordinating public health and medical service, including patient evacuation. A majority of the costs are eligible for FEMA reimbursement.</p>	\$34,114,562

Actual Expenditures by Agency (continued)

Agency	Expenditures
<p>Texas Military Department Mobilized Air and Army National Guard and State Guard Service Members in coordination with Texas Task Force 1. A majority of the costs are eligible for FEMA reimbursement.</p>	\$29,437,973
<p>Texas Workforce Commission Processed disaster-related Unemployment Insurance claims. Expenditures are Federal Funds, including a grant to support employment recovery and rebuilding efforts.</p>	\$24,419,463
<p>Lone Star College Costs were primarily for contracted services for remediation due to floodwater damage of 6 buildings. Additional costs due to three campuses utilized as shelters during the storm.</p>	\$17,488,376
<p>University of Houston Costs associated with damage to 135 buildings due to wind and water. Additional costs for teams that assisted with damage mitigation and debris removal</p>	\$12,442,461
<p>UT MD Anderson Cancer Center Costs included overtime and stipends for personnel who remained on-site to care for patients and families. Facility costs include physical damage, clean-up, and remediation</p>	\$9,981,785
<p>University of Houston -Downtown Costs were primarily due to damage to 6 buildings due to wind and water. Additional costs for teams that assisted with damage mitigation and debris removal.</p>	\$9,053,885

Projected Total Costs by Agency

Of the \$1,898.6 million in projected total costs, 98% are attributable to the following 10 agencies:

Note: The amount shown for the Texas Education Agency below includes approximately \$92 million in federal grants and \$100 million in Foundation School Program funds related to a federal waiver for providing free meals to districts affected by Hurricane Harvey. The amount does not include potential state costs for school district disaster relief incurred through the state funding formulas.

AGENCY	PROJECTED COSTS
Department of Public Safety	\$861,806,730
General Land Office and Veterans' Land Board	\$507,787,298
Texas Education Agency	\$192,127,466
Health and Human Services Commission	\$100,495,542
Texas Department of Transportation	\$92,471,158
University of Texas at Austin	\$42,719,238
University of Houston	\$25,462,581
Parks and Wildlife Department	\$23,150,175
Lone Star College	\$17,393,503
Texas Workforce Commission	\$8,639,994

Texas Education Agency

The Texas Education Agency (TEA) has estimated **current legally required Foundation School Program (FSP) costs of \$426.0 million** attributable to:

- \$150.0 million for increased state aid to the 12 school districts that voted to reappraise 2017 taxable values;
- \$147.0 million for students newly eligible for Compensatory Education weighted funding;
- \$99.0 million for holding harmless districts that experienced declining attendance; and
- \$30.0 million in decreased recapture payments from Chapter 41 districts with facilities damage.

The state budget impact from the costs above is expected to occur in fiscal year 2019; TEA may require a supplemental appropriation by the 86th Legislature. These costs are not reflected in the LBB's Hurricane Survey because the survey is limited to actual and estimated fiscal year 2017 and 2018 costs. Future surveys will capture fiscal year 2019 estimated expenditures.

In addition to the costs specified above, TEA has estimated additional costs that the Legislature may wish to consider funding. These costs, which are not currently legally required, range from \$862.0 to \$1,362.0 million. These funds would primarily be used to hold impacted school districts harmless for the loss of local property tax revenue in the 2018-19 biennium.

State Oversight

The **Legislative Budget Board** (LBB) has been monitoring appropriations by surveying state agencies and institutions of higher education and asking them to report costs and revenues associated with Hurricane Harvey. The first report was due September 26, with monthly updates reported to the LBB on the 5th of every month.

- The LBB has issued guidance to state agencies regarding reporting of emergency contracts related to Hurricane Harvey.
- Agency expenditures, projected costs, contracts, and disaster related transfers are posted on the LBB website through the Hurricane Harvey: Fiscal Analyses and Resources link: <http://www.lbb.state.tx.us/Harvey.aspx>

The **Comptroller of Public Accounts** (CPA), Division of Fiscal Management, controls appropriations made to state agencies. In January 2018, the CPA issued guidance requiring state agencies and institutions of higher education to use Uniform Statewide Accounting System (USAS) coding requirements to track expenditures and revenues related to Hurricane Harvey.

State Oversight (continued)

The LBB and the CPA continue to work together to reconcile amounts reported to the LBB through the Hurricane Survey and those amounts recorded by state agencies in Uniform Statewide Accounting System (USAS). With the exception of a few agencies, an initial review revealed that most agencies are reporting similar amounts to both agencies. The primary driver for many of the differences discovered in this review include:

- Timing differences between when reports are sent to the LBB and when they are entered into USAS;
- Expenditure of funds which are held outside the treasury and therefore not captured in the CPA's report; this includes institutional funds expended by institutions of higher education and included in the LBB reporting;
- Some agencies have no new information to report to the LBB and discontinue updates. Amounts last reported to the LBB by those agencies can vary slightly from amounts actually recorded in USAS. As those discrepancies are discovered, adjustments are made to align with amounts reported to the CPA; and
- Expenditures reported to the LBB by HHSC include an estimate of the portion of D-SNAP and Medicaid-related expenditures associated with Hurricane Harvey. Since actual D-SNAP and Medicaid payments include both Harvey and non-Harvey costs, the USAS coding does not capture such differentiation, yielding a lower HHSC amount in USAS.

Hurricane Harvey Contracts

As of August 31, 2018, 23 state agencies and IHE's have reported 171 Hurricane Harvey-related contracts valued at approximately \$319.9 million. These contracts can generally be grouped into two groups: emergency response contracts and recovery effort contracts. Emergency response contracts relate to activities immediately before and after Hurricane Harvey made landfall. Recovery contracts are longer term contracts and involve rebuilding activities.

These contracts were identified using guidance issued August 28th, 2017. A full list of contracts is available on the LBB website.

Some notable recovery-related contracts include:

Code	Agency	Count	Total Value
305	General Land Office	4	\$58,092,336
582	Commission on Environmental Quality	1*	\$90,000,000
529	Health and Human Services Commission	20	\$12,213,539
730	University of Houston	7	\$9,246,095
802	Parks and Wildlife Department	30	\$2,208,845

**This represents a pass-through contract to the Texas Division of Emergency Management. These funds will be awarded to local governments for debris removal.*

State Funding Assistance for State and Local Entities

Section 14.04: Disaster Related Transfer Authority

In the event of a disaster proclamation by the Governor, state agencies directly responding to Hurricane Harvey and its aftermath are granted broad appropriation transfer authority, and exemption from certain GAA requirements, with prior notification to the LBB and Governor through Article IX, Section 14.04: Disaster Related Transfer Authority, 2018-19 General Appropriations Act. To date, the following transfers have occurred:

- In a letter dated January 24, 2018, the LBB and the Office of the Governor approved a transfer of \$38.6 million from fiscal year 2019 appropriations from the Department of Criminal Justice to the General Land Office (GLO) for fiscal year 2018 recovery and rebuilding efforts.
- The LBB has received notification of disaster related transfers as follows:
 - Health and Human Services Commission (HHSC) has transferred \$25.0 million as match for Other Needs Assistance;
 - GLO transferred \$12.0 million of its fiscal year 2019 appropriations to fiscal year 2018;
 - DPS transferred \$46 million from fiscal year 2019 to fiscal year 2018; and
 - The Texas Workforce Commission transferred \$8.9 million in General Revenue from fiscal year 2019 to fiscal year 2018 to meet the federal match requirement for an additional \$33.0 million in Vocational Rehabilitation grant that will provide support for current, former, and new customers, including eligible individuals impacted by Hurricane Harvey.

State Funding for Debris Removal

- FEMA approved hurricane-related solid waste and debris disposal costs incurred by local governments are anticipated to be reimbursed at up to 90 percent by the federal agency.
- As of July 31, 2018, emergency appropriation of \$90 million in General Revenue Account 5000 – Solid Waste Disposal Fees, \$28.4 million has been awarded to local governments to be applied toward the 10 percent match required by FEMA for debris removal, and approximately \$15.2 million of that amount has been expended.

State Funding Assistance for State and Local Entities

Trusteed Programs within the Office of the Governor

Funds Transferred (in millions)	Method of Finance	Agency or Local Entity	Funds transferred from Trusteed Programs at the Office of the Governor, Strategy A.1.1, Disaster Funds, for the purposes of:
\$12.9	General Revenue	Military Department	Reimburse the agency for costs from activating the National Guard. The agency was provided \$12.9 million and has repaid \$6.5 million following receipt of FEMA Public Assistance.
\$10.0	General Revenue	Department of Public Safety	Reimburse the agency for response costs incurred by Texas Division of Emergency Management. The agency has repaid \$10 million .
\$30.0	Economic Stabilization Funds	Military Department	Reimburse the agency for costs from activating the National Guard. The agency was provided \$30 million and has repaid \$21.7 million following receipt of FEMA Public Assistance.
\$50.0	Economic Stabilization Funds	City of Houston	The state granted the funds to assist the City with response and recovery from Hurricane Harvey.
\$10.0	Economic Stabilization Funds	General Land Office	For immediate costs for administering the FEMA Short-term Housing Program.
\$26.7	Economic Stabilization Funds	Department of Public Safety	Cover the state matching funds required for the FEMA Transitional Shelter Assistance Program. The agency has repaid \$26.7 million .
Total: \$139.6			

Selected Federal Disaster Grants

U.S. Department of Housing and Urban Development (HUD) - Community Development Block Grant–Disaster Recovery (CDBG-DR)

The General Land Office has been awarded **\$10.1 billion in CDBG-DR** funds for Hurricane Harvey as follows:

- **\$57.8 million**: The State Action Plan has been approved by HUD on May 1, 2018
- **\$5,024.0 million** (Round 1): State Action Plan submitted to HUD on May 8, 2018, public comment period extended to May 1, 2018.
- **\$5,035.2 million** (Round 2): Of these funds, \$308.7 million were awarded for previous disasters.

FEMA Hazard Mitigation Grant Program (HMGP)

FEMA awarded **\$1.1 billion** in HMGP funds to the Texas Division of Emergency Management, with \$500 million available immediately for approved projects that could include elevating flood-prone structures; retrofitting property to reduce wind, flood, and fire damage; and local flood control initiatives.

The Governor has announced that the state will utilize \$180 million of the award for voluntary buyouts for approximately 900 flood-prone homes in Harris County. The grant covers 75% of project costs. While local governments typically provide the other 25%, CDBG-DR funds may be used to cover the local cost share for eligible projects.

FEMA Individuals and Household Program - Direct Housing

FEMA awarded **\$1.1 billion** to the General Land Office to partner with FEMA for Direct Housing Assistance. The Short-term Housing Programs include: Multi-Family Lease and Repair, Direct Leasing, Manufactured Housing Options, and Direct Assistance for Limited Home Repair.

U.S. Department of Education – Emergency Assistance to Institutions of Higher Education

On August 28, 2018, **\$63 million** in assistance was announced for 47 institutions of higher education including: Houston Community College (\$570,662), Lamar University (\$513,000), Sam Houston State University (\$835,500), University of Houston-Clear Lake (\$75,598), and Wharton County Junior College (\$500,000).

Agency Estimates of State Match for Certain Federal Grants in Fiscal Year 2018

Agency Estimate of State Funds Required (in millions)	State Agency	Federal Grant Program	Description
\$113.4	HHSC	FEMA Individuals and Households Program – Other Needs Assistance	HHSC reported actual and estimated costs of \$453.5 million through July 2018 in All Funds for Other Needs Assistance. A 25% match is required.
\$27.9	HHSC	Medicaid and CHIP	HHSC reported expending an additional \$43.7 million in Federal Medicaid Assistance Program and the Children’s Health Insurance Program funds due to the hurricane.
\$47.0	DPS	FEMA Transitional Sheltering Assistance	The state is responsible for reimbursing FEMA for 10% of the costs of hotel stays for displaced individuals. To meet the required match, \$26.7 million has been transferred from the Office of the Governor for the program.
\$24.0	GLO	FEMA Partial Repair for Essential Power for Sheltering (PREPS)	The agency estimated that PREPS will cost \$240.3 million, and will require a 10% state match. The agency will use the fiscal year 2019 transfer from TDCJ for cash flow purposes for this program and projects the funds will be used for the required state match.
Total: \$212.3			

Appendix

Hurricane Harvey
2017-18 Reported Expenditures
(As of 8/5/18)

Agency Name	GR	GR-D	Other	Federal Funds	Total	<i>Pass-through*</i>
Alvin College	\$10,655	\$0	\$0	\$0	\$10,655	\$0
Animal Health Commission	\$330,238	\$0	\$0	\$0	\$330,238	\$0
Brazosport College	\$41,964	\$0	\$102,925	\$0	\$144,889	\$0
Commission on Environmental Quality	\$13,953	\$711,647	\$0	\$0	\$725,600	\$0
Del Mar College	\$0	\$0	\$245,186	\$0	\$245,186	\$0
Department of Criminal Justice	\$3,245,927	\$0	\$0	\$0	\$3,245,927	\$0
Department of Housing and Community Affairs	\$0	\$0	\$0	\$4,037,830	\$4,037,830	\$3,991,056
Department of Information Resources	\$0	\$0	\$8,533	\$0	\$8,533	\$0
Department of Insurance	\$473,569	\$0	\$0	\$0	\$473,569	\$0
Department of Licensing and Regulation	\$8,930	\$0	\$0	\$0	\$8,930	\$0
Department of Motor Vehicles	\$0	\$0	\$150,327	\$0	\$150,327	\$0
Department of Public Safety	\$43,929,499	\$0	\$15,164,090	\$677,153,807	\$736,247,396	\$479,985,624
Department of State Health Services	\$19,223,402	\$0	\$0	\$14,891,160	\$34,114,562	\$0
General Land Office and Veterans' Land Board	\$4,291,211	\$0	\$23,324,144	\$233,366,032	\$260,981,387	\$0
Health and Human Service Commission	\$155,420,867	\$0	\$107,568	\$1,141,115,952	\$1,296,644,387	\$1,185,995,631
Historical Commission	\$194,503	\$0	\$0	\$0	\$194,503	\$0
Houston Community College	\$0	\$0	\$858,666	\$702,457	\$1,561,123	\$0
Lamar Institute of Technology	\$0	\$0	\$28,552	\$0	\$28,552	\$0
Lamar State College: Orange	\$0	\$0	\$1,404,570	\$0	\$1,404,570	\$0
Lamar State College: Port Arthur	\$0	\$3,263	\$32,875	\$0	\$36,138	\$0
Lamar University	\$0	\$0	\$1,270,505	\$0	\$1,270,505	\$0
Lonestar College	\$0	\$0	\$17,609,294	\$0	\$17,488,376	\$0
Office of Court Administration	\$29,112	\$0	\$0	\$0	\$29,112	\$0
Office of the Attorney General	\$29,710	\$0	\$0	\$190,857	\$220,567	\$0
Parks and Wildlife Department	\$2,484,954	\$4,068,477	\$219,332	\$7,397	\$6,780,160	\$0
Prairie View A&M University	\$0	\$0	\$83,225	\$0	\$83,225	\$0
Public Utility Commission of Texas	\$36,426	\$809	\$0	\$0	\$37,235	\$0
Railroad Commission of Texas	\$6,268	\$21,960	\$0	\$561	\$28,789	\$0
Sam Houston State University	\$0	\$79,806	\$2,157,964	\$0	\$2,237,770	\$0

Hurricane Harvey 2017-18 Reported Expenditures (As of 8/5/18)

Agency Name	GR	GR-D	Other	Federal Funds	Total	<i>Pass-through*</i>
San Jacinto College	\$0	\$0	\$887,045	\$12,900	\$899,945	\$0
State Office of Administrative Hearings	\$113,130	\$0	\$0	\$0	\$113,130	\$0
State Office of Risk Management	\$0	\$0	\$476,792	\$0	\$476,792	\$0
Texas A&M Corpus Christi	\$0	\$0	\$597,256	\$0	\$597,256	\$0
Texas A&M University	\$0	\$0	\$808,099	\$0	\$808,099	\$0
Texas A&M University Health Science Center	\$0	\$0	\$21,853	\$0	\$21,853	\$0
Texas A&M University System Administration	\$0	\$0	\$195,508	\$0	\$195,508	\$0
Texas A&M University-Kingsville	\$0	\$20,720	\$0	\$0	\$20,720	\$0
Texas AgriLife Extension Service	\$0	\$0	\$32,957	\$0	\$32,957	\$0
Texas AgriLife Research	\$0	\$0	\$32,367	\$0	\$32,367	\$0
Texas Alcoholic Beverage Commission	\$974,477	\$0	\$0	\$0	\$974,477	\$0
Texas Commission on the Arts	\$89,869	\$0	\$193,736	\$192,520	\$476,125	\$0
Texas Department of Agriculture	\$0	\$150,000	\$0	\$62,031	\$212,031	\$0
Texas Department of Transportation	\$0	\$0	\$27,683,981	\$69,040,057	\$96,724,038	\$0
Texas Education Agency	\$244,816	\$0	\$11,901	\$1,229,073	\$1,485,790	\$28,348
Texas Engineering Experiment Station	\$0	\$0	\$4,568	\$0	\$4,568	\$0
Texas Engineering Extension Service	\$0	\$0	\$551,378	\$4,962,402	\$5,513,780	\$0
Texas Forest Service	\$89,373	\$0	\$0	\$2,402,285	\$2,491,658	\$0
Texas Juvenile Justice Department	\$23,476	\$0	\$0	\$0	\$23,476	\$0
Texas Military Department	\$2,609,473	\$0	\$0	\$26,828,500	\$29,437,973	\$0
Texas Southern University	\$0	\$0	\$110,722	\$0	\$110,722	\$0
Texas State Library and Archives Commission	\$0	\$0	\$9,824	\$19,819	\$29,643	\$0
Texas State Preservation Board	\$2,000	\$0	\$0	\$0	\$2,000	\$0
Texas State Technical College System	\$300	\$1,234	\$96,712	\$0	\$98,246	\$0
Texas State University	\$265,450	\$0	\$0	\$0	\$265,450	\$0
Texas Transportation Institute	\$0	\$0	\$5,187	\$0	\$5,187	\$0
Texas Veterinary Medical Diagnostic Laboratory	\$0	\$0	\$1,817	\$0	\$1,817	\$0
Texas Woman's University	\$0	\$0	\$50,963	\$0	\$50,963	\$0
Texas Workforce Commission	\$0	\$0	\$0	\$24,419,463	\$24,419,463	\$22,060,954

Hurricane Harvey 2017-18 Reported Expenditures (As of 8/5/18)

Agency Name	GR	GR-D	Other	Federal Funds	Total	<i>Pass-through*</i>
The University of Texas at Austin	\$464,539	\$0	\$5,250,671	\$0	\$5,715,210	\$0
The University of Texas San Antonio	\$7,114	\$0	\$25,293	\$0	\$32,407	\$0
Trusted Programs within the Office of the Governor	\$6,377,270	\$0	\$68,257,912	\$0	\$74,635,182	\$0
University of Houston	\$347,407	\$0	\$12,095,054	\$0	\$12,442,461	\$0
University of Houston: Clear Lake	\$0	\$47,826	\$54,855	\$0	\$102,681	\$0
University of Houston: Downtown	\$72,490	\$0	\$8,981,395	\$0	\$9,053,885	\$234,849
University of Houston: Victoria	\$15,038	\$0	\$753,553	\$0	\$768,591	\$0
UT Health Science Center at Houston	\$0	\$0	\$5,309,342	\$0	\$5,309,342	\$0
UT Health Science Center at San Antonio	\$52,184	\$0	\$0	\$0	\$52,184	\$0
UT M.D. Anderson Cancer Center	\$0	\$0	\$9,981,785	\$0	\$9,981,785	\$0
UT Medical Branch at Galveston	\$0	\$0	\$5,600,533	\$0	\$5,600,533	\$0
UT Southwestern Medical Center at Dallas	\$0	\$0	\$293,802	\$0	\$293,802	\$0
Victoria College	\$0	\$0	\$102,931	\$0	\$102,931	\$0
Grand Total	\$241,519,594	\$5,105,742	\$211,247,548	\$2,200,635,103	\$2,658,387,069	\$1,692,296,462

1. Pass-through amounts refer to financial assistance awarded by the administrative state agency of a program to secondary recipients that may include other state agencies, units of local government, and individuals.
2. The Department of Public Safety (DPS) has repaid \$36.7 million to the Office of the Governor (OOG) for amounts previously transferred to DPS to cover Hurricane Harvey expenditures. DPS transferred \$40.0 million in General Revenue (GR) from fiscal year 2019 into 2018 to repay the advance. As such, DPS now reflects the full cost of these expenditures in GR.
3. The Texas Military Department (TMD) has repaid \$28.2 million out of \$42.9 million previously transferred to TMD from the OOG to help cover Hurricane Harvey expenditures. The costs are now reflected at TMD except the \$14.7 million reflected at the OOG that has not been repaid. TMD is still reflecting the \$14.7 million in revenues from the original transfer.

Hurricane Harvey Expenditures Comparison

(as Reported to the CPA and LBB)

AGENCY	TOTAL EXPENDITURES REPORTED TO CPA	TOTAL EXPENDITURES REPORTED TO LBB	DIFFERENCE	% VARIANCE	EXPLANATION
Health and Human Services Commission	(\$432,167,370)	(\$1,296,644,387)	\$864,477,017	200.0%	Expenditures reported to the LBB by HHSC include an estimate of the portion of D-SNAP and Medicaid-related expenditures associated with Hurricane Harvey. Since actual D-SNAP and Medicaid payments include both Harvey and non-Harvey costs, the USAS coding does not capture such differentiation, yielding a lower HHSC amount in USAS for Medicaid and D-SNAP expenditures. Removing Medicaid and D-SNAP expenditure data from the LBB report yields an amount closer to that being reported to the CPA (\$438.6 million).
Texas Military Department	(\$16,059,633)	(\$29,437,973)	\$13,378,340	83.3%	Differences between amounts reported to the LBB and the CPA seem to be related to under reporting of expenditures to the CPA in USAS after reimbursement of interagency borrowing.
University of Houston	(\$88,733)	(\$12,442,461)	\$12,353,728	13922.4%	Amounts reported to the LBB include Institutional Funds (\$12,092,934), which are outside the treasury and not captured by expenditures reported to the CPA.
General Land Office	(\$259,889,202)	(\$260,981,387)	\$1,092,185	0.4%	
University of Houston – Downtown	(\$72,490)	(\$9,053,885)	\$8,981,395	N/A	Amounts reported to the LBB include Institutional Funds, which are outside the treasury and not captured by expenditures reported to the CPA.
Texas Department of Transportation	(\$102,920,081)	(\$96,724,038)	\$6,196,043	6.0%	The difference between the amounts reported to the LBB and the CPA could be attributable to a timing difference for when actual expenditures are reported to the CPA for payment, versus expenditures encumbered that are reported to the LBB.
Texas Workforce Commission	(\$29,390,619)	(\$24,419,463)	\$4,971,156	16.9%	The difference between the amounts reported to the LBB and the CPA could be attributable to a timing difference for when actual expenditures are reported to the CPA for payment, versus expenditures encumbered that are reported to the LBB.
Department of Public Safety	(\$735,906,849)	(\$736,247,396)	\$340,547	0.0%	
Department of State Health Services	(\$34,121,135)	(\$34,114,562)	\$6,573	0.0%	
Office of the Governor	(\$74,635,182)	(\$74,635,182)	\$0	0.0%	
TOTAL	(\$1,792,478,953)	(\$2,606,538,065)	\$814,059,112	45.4%	



LEGISLATIVE BUDGET BOARD

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