

**Association of Government Accountants – Austin Chapter**  
**State Budget Process by Paul Priest**  
**February 14, 2013 Luncheon**

**Speaker: Paul Priest**

Paul Priest is the Assistant Director at the Legislative Budget Board in Austin, Texas. Prior to his position as an Assistant Director, Priest also worked as an Analyst I, Analyst II, Analyst IV, Senior Analyst, and Manager of the Health and Human Services Team at the Legislative Budget Board. Paul Priest received his bachelor's degree from The University of Dallas, and his master's degree from The University of Texas at Austin.

**Luncheon Highlights:**

- A. The Legislative Budget Board
  - 1. The LBB is a non-partisan legislative agency in charge of operations and administration, which includes finance, IT, and publications.
  - 2. The LBB provides budget and fiscal policy, and then supports it through the government appropriations act.
- B. Characteristics of a Legislative Session
  - 1. Compressed time frame
  - 2. Competing demands between agencies
  - 3. Division and alliances between political parties
  - 4. Estimates are replied on heavily by policy experts and budget and performance teams.
- C. Hot Issues
  - 1. The use of revenue for dedicated funds to certify the budget
  - 2. The multiple lawsuits against state education institutions
  - 3. Budget cuts and reductions
  - 4. The Statue auditor plan for water resources
- D. Importance of the Budget
  - 1. The budget is not a specific requirement for the Legislature. However, a special session is the consequence of not passing a budget, and eventually a budget will get passed.
  - 2. The appropriations act establishes priorities for agencies and constituents, and also establishes supplemental appropriations for Medicaid, children's insurance, etc.
  - 3. The comptroller certifies that there is enough money to fund the appropriations act, and the budget will not get enacted without the comptroller's certification.
  - 4. Constitutional limits include pay as you go, or can adopt a rate of growth assumption before the legislative session.
  - 5. The governor has the power to veto or selectively veto the budget. However, the legislature can override the governor's veto with a 2/3 vote in both chambers.
- E. Legislative Resources
  - 1. Legislative Budget Board: [www.lbb.state.tx.us](http://www.lbb.state.tx.us)
  - 2. Texas Legislature Online: [www.capital.state.tx.us](http://www.capital.state.tx.us)
  - 3. House Research Organization: [www.hro.house.state.tx.us](http://www.hro.house.state.tx.us)
  - 4. Senate Research Council: [www.senate.state.tx.us/SRC](http://www.senate.state.tx.us/SRC)
  - 5. Office of the State Comptroller of Public Accounts: [www.window.state.tx.us](http://www.window.state.tx.us)