



**AGA Austin Chapter  
December 11, 2014 Luncheon**

Carla James talked about Appropriation Costing!

**Highlights:**

1. Biennial Revenue Estimate (BRE)
  - 1<sup>st</sup> Component of the certification process
  - BRE is a formal estimate provided to legislature in January of every odd year
  - The Legislative Budget Board uses BRE to create the budget
  - \$95 Billion expected to be available for general purpose spending in Texas next biennial.
2. Funds Consolidation Bill
  - 2<sup>nd</sup> Component of the certification process
  - Limits creation of funds, accounts and revenue dedications created during session
  - Re-enacts Section 403.095 of the Government code
3. Costing Process
  - Writers are very important in costing as language can affect the interpretation of data
  - General Revenue (GR) and General Revenue Dedicated (GRD) funds are primary focus
  - Multiple reviews are done to ensure no numerical errors, and agency cooperation is essential to iron out differing interpretations
4. Appropriation vs Fiscal year
  - Appropriation year is the year legal authorization for appropriation granted by Legislature
  - Fiscal year is an organization's accounting period
5. Committed vs Collected Funding
  - Committed funding is budgeted funds whereas collected funding is the incoming revenue stream

**About the Speaker:**

Carla James is the Supervising Manager of Appropriation Control at the Comptroller of Public Accounts. Appropriation Control serves as the primary contact between the Comptroller's office and state agency fiscal/budget personnel. The section provides an analysis of each GAA introduced by the Legislature to determine if the funds appropriated are within the amount of revenue certified to be available.

**AGA Notes:**

- The January 2015 luncheon will be on Thursday, January 22, 2015.
- Thank you to everyone that participated in the Angel Tree Ministry with David Chapel Baptist Church, and to Priscilla Suggs, your Community Service Chair, for organizing a successful event!
- Let AGA Austin know you have been volunteering your time to others by logging your community service hours on the [AGA Austin website](http://www.aga-austin.org).

**Luncheon Information:**

- Luncheons are on the second Thursday of each month at Flying Saucer Draught Emporium.
- AGA members and non-members are welcome to join us at luncheons and earn CPE credit.
- Lunch (and dessert) provided with your registration.
- Payment options: Pay at the door or online at <http://www.aga-austin.org/aga-austin-reg.html>.