

## Budget process for the 2014-2015 biennium (dates of events are approximate)

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Abbreviations: LBB: Legislative Budget Board  
GOBPP: Governor's Office of Budget, Planning & Policy  
LAR: Legislative Appropriations Request

### May - June 2012

The Legislative Budget Board (LBB) sends Legislative Appropriations Request (LAR) instructions to all state agencies

Related documents:

06/04/12 [Memorandum requesting 10% expenditure reductions for the 2014-2015 biennium](#)

### July - August 2012

State agencies develop strategic plans and associated Legislative Appropriations Requests (LARs). These are submitted to the Legislative Budget Board (LBB) and the Governor's Office of Budget, Planning & Policy (GOBPP).

[View Agency Legislative Appropriation Requests for FY 2014-2015](#)

### September - December 2012

- The LBB & the GOBPP hold hearings on each agency's strategic plan and LAR.
- Based on the hearings, the LBB and the GOBPP separately prepare budget recommendations to be presented to the Legislature in January at the beginning of the legislative session.
- As required by the 2012-13 General Appropriations Act (HB 1, 82nd R.S.), agencies file itemized operating budgets with the GOBPP and the LBB. The operating budgets detail agency expenditures over the past fiscal year as well as the agency's best estimate of anticipated expenditures in the upcoming fiscal year.
- The Texas Comptroller publishes the [Texas Annual Cash Report](#), detailing revenues and expenditures from the previous fiscal year. (published Nov. 5, 2012)

### January 2013

- The 83rd Regular Legislative Session begins on January 8, 2013.
- The Texas Comptroller presents the Biennial Revenue Estimate (BRE) to the Legislature, providing a formal estimate of the funds likely to be available from taxes and other revenue sources over the next two years.
  - View: [Biennial Revenue Estimate for 2014-2015](#)
- The Senate and the House present preliminary funding recommendations and file General Appropriations bills.
- View funding recommendations: [House](#) [Senate](#)

- View the base budget bills: [House \(HB 1\)](#) [Senate \(SB 1\)](#)
- The Governor submits budget recommendations to the Legislature.
  - View: [Governor's budget, 2014-2015](#)

### **February - March 2013**

- The Senate Finance Committee and subcommittees and the House Appropriations Committee and subcommittees conduct hearings on their versions of the general appropriations bill.

Note: Hearing notices for committee meetings may refer to the article(s) of the appropriations bill that will be under consideration. Click this [link](#) and scroll to the bottom of the page for a list of articles of the general appropriations bill.

### **April - May 2013**

- Hearings end and the process of "markup" begins. The Senate and House committees revise their appropriations bills to reflect their funding decisions. The revised bills are issued as committee reports, which are sent to each chamber for a vote by the full body. The committee reports may be further amended before passage. (The House and the Senate historically have taken turns on whose bill is passed first to go to the other chamber for consideration. The other chamber usually substitutes its own version of the bill.)
- The Lt. Governor of the Senate and the Speaker of the House appoint a [conference committee](#) to reconcile differences between the House-passed and the Senate-passed versions of the appropriations bill.
- The conference committee drafts a budget that reconciles differences between the House and Senate versions and files it as the [conference committee report](#). It is sent to both chambers for final approval. Further amendment is prohibited.
- Once approved, the conference committee report is sent to the Comptroller for certification that the bill is within available revenue, and to the Governor for signature.
- During the regular session, the Legislature passes two supplementary budget measures: [HB 10](#) and [HB 1025](#).
- The last day of the 83rd Regular Legislative Session is May 27, 2013.

### **June 2013**

- The Comptroller certifies that the General Appropriations Act is within available revenue.
- The Governor signs the General Appropriations Act, but may veto individual spending items (line items). Line-item vetoes: [SB 1](#) [HB 1025](#)

## **September 1, 2013**

- Fiscal Year 2014 begins September 1, 2013; agencies begin spending appropriated funds.
- During the two years of the budget cycle, state agencies report to the LBB regarding their performance relative to performance targets. Some agencies will be audited by the State Auditor's Office (SAO).

## **December 2013**

- The Texas Comptroller publishes the Texas Annual Cash Report, detailing revenues and expenditures from the previous fiscal year. [View the 2013 Annual Cash Report](#)
- The Texas Comptroller presents certification revenue estimates, detailing the data used to certify the General Appropriations Act for 2014-15 and other appropriations bills approved by the 83rd Legislature. [View Comptroller's report](#)
- LBB publishes Fiscal Size-Up 2014-2015, describing how funds were appropriated for the 2014-2015 biennium. [View Fiscal Size-up, 2014-15 biennium](#)