

ANNUAL OPERATING BUDGET

CC
(LEGAL)

AUTHORIZED EXPENDITURES	<p>A college district shall not lend its credit or gratuitously grant public money or things of value in aid to any individual, association, or corporation. <i>Tx. Const. Art. III, Sec. 52; Brazoria County v. Perry, 537 S.W.2d 89 (Tex. App.—Houston [1st Dist.] 1976, no writ)</i></p> <p>The college district shall not grant any extra compensation, fee, or allowance to a public officer, agent, servant, or contractor after service has been rendered or a contract entered into and performed in whole or in part. Nor shall the college district pay or authorize the payment of any claim against the college district under any agreement or contract made without authority of law. <i>Tx. Const. Art. III, Sec. 53; Harlingen ISD v. C.H. Page and Bro., 48 S.W.2d 983 (Comm. App. 1932)</i></p>
COMMITMENT OF CURRENT REVENUE	<p>If a contract for the acquisition, including lease, of real or personal property retains to the governing body of a local government, including a college district, the continuing right to terminate the contract at the expiration of each budget period of the local government during the term of the contract, is conditioned on a best efforts attempt by the governing body to obtain and appropriate funds for payment of the contract, or contains both the continuing right to terminate and the best efforts conditions, the contract is a commitment of the local government's current revenue only. <i>Local Gov't Code 271.903</i></p>
PREPARATION	<p>The budget shall include salaries and emoluments for faculty and staff listed by position. <i>19 TAC 13.44</i></p> <p>The operating budget shall:</p> <ol style="list-style-type: none"><li data-bbox="561 1262 1390 1325">1. Include general revenue, local funds, and estimated institutional funds;<li data-bbox="561 1352 1333 1377">2. Include detail by department for current and prior year;<li data-bbox="561 1404 1390 1472">3. Include a summary by functional categories for current and prior year;<li data-bbox="561 1499 1390 1566">4. Include a summary of the instructional budget by college or school for the current and preceding year;<li data-bbox="561 1593 1422 1661">5. Include a summary by amount and method of finance for each listed informational item in the general appropriation act; and<li data-bbox="561 1688 1268 1713">6. Be prepared within the limits of revenue available. <p><i>19 TAC 13.45</i></p>
ADOPTION	<p>The governing board of each institution, including each college district, shall approve on or before September 1 of each year an itemized budget covering the operation of the institution for the fiscal</p>

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CC
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year beginning on September 1 of each year. *Education Code 51.0051, 19 TAC 13.42*

Copies of the annual operating budget, including current operating funds, shall be furnished to the Coordinating Board (two copies), the Governor's Budget and Planning Office, the Legislative Budget Board, and the Legislative Reference Library by December 1 of each year. Additional copies shall be delivered to the Coordinating Board as required.

The governing board of the institution shall retain five copies of the budget for distribution to legislators or other state officials on request.

Copies shall be maintained in the institution's library.

Education Code 51.0051, 19 TAC 13.43

CERTAIN DONATIONS

Funds, other property, or services may be donated to the Texas Military Department, a unit of the Texas National Guard, or a unit in the Texas State Guard by a political subdivision, including a college district. *Gov't Code 437.111(b), .252, .304(a)*

FAILURE TO COMPLY
WITH BUDGET
REQUIREMENTS

A board member who votes to approve any expenditure of school funds in excess of the item or items appropriated in the adopted budget or a supplementary or amended budget commits a misdemeanor offense. *Education Code 44.052(c)*

ANNUAL OPERATING BUDGET

CC
(LOCAL)

- BUDGET PLANNING Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the College District's programs and activities and provides the resources to implement them. In the planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered. Budget planning and evaluation are continuous processes and should be a part of each month's activities.
- BUDGET PREPARATION The budget shall conform to Texas Higher Education Coordinating Board requirements and meet the standards of the Commission on Colleges of the Southern Association of Colleges and Schools.
- BUDGET ADOPTION The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the College District's approved purchasing procedures. The expenditure of funds shall be under the direction of the College President or designee who shall ensure that funds are expended in accordance with the adopted budget.
- BUDGET AMENDMENTS The Board may amend the budget at any time during the fiscal year. The College District shall develop procedures for budget amendments.