

**Authorized Expenditures**

The legislature shall have no power to authorize any political corporation or subdivision of the state, including a college district, to lend its credit or to grant public money or thing of value in aid of, or to any individual, association, or corporation whatsoever, or to become a stockholder in such corporation, association, or company. *Tx. Const. Art. III, Sec. 52; Brazoria County v. Perry, 537 S.W.2d 89 (Tex. App.—Houston [1st Dist.] 1976, no writ)*

The legislature shall have no power to grant, or to authorize any county or municipal authority to 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 pay, nor authorize the payment of, any claim created against any county or municipality of the state, under any agreement or contract, made without authority of law. *Tx. Const. Art. III, Sec. 53; Harlingen Indep. Sch. Dist. v. C.H. Page and Bro., 48 S.W.2d 983 (Comm. App. 1932)*

**Commitment of Current Revenue**

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. *Local Gov't Code 271.903*

**Preparation**

The operating budgets shall:

1. Include general revenue, local funds, and estimated institutional funds;
2. Include detail by department for current and prior year;
3. Include a summary by functional categories for current and prior year;
4. Include a summary of the instructional budget by college or school for the current and preceding year;
5. Include a summary by amount and method of finance for each listed informational item in the general appropriation act; and
6. Be prepared within the limits of revenue available.

*19 TAC 13.45*

ANNUAL OPERATING BUDGET

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Advocacy  
Expenditures

The proposed budget of a political subdivision, including a college district, must include, in a manner allowing for as clear a comparison as practicable between those expenditures in the proposed budget and actual expenditures for the same purpose in the preceding year, a line item indicating expenditures for directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Government Code 305.002. *Gov't Code 2254.030(d)*

**Adoption**

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 year beginning on September 1 of each year.

Copies of each such budget, including current operating funds, shall be furnished to the Coordinating Board and Legislative Budget Board electronically and bound paper copies to the governor's Office of Budget and Policy (OBP) and Legislative Reference Library by December 1 of each fiscal 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 13.42(a), .43*

Tax Information

The governing body of a taxing unit, including each college district, shall include as an appendix to the taxing unit's budget for a fiscal year the tax rate calculation forms used by the designated officer or employee of the taxing unit to calculate the no-new-revenue tax rate and the voter-approval tax rate of the taxing unit for the tax year in which the fiscal year begins. *Tax Code 26.04(e-5)*

**Posting of Budget  
Information Online**

Each taxing unit, including each college district, shall maintain an internet website or have access to a generally accessible internet website that may be used for the purposes of this section. Each taxing unit shall post or cause to be posted on the internet website in a format prescribed by the comptroller the information described by Tax Code 26.18, including:

1. The taxing unit's budget for the preceding two years;
2. The taxing unit's proposed or adopted budget for the current year;

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3. The change in the amount of the taxing unit's budget from the preceding year to the current year, by dollar amount and percentage;
4. In the case of a taxing unit other than a school district, the amount of property tax revenue budgeted for maintenance and operations for the preceding two years and the current year; and
5. In the case of a taxing unit other than a school district, the amount of property tax revenue budgeted for debt service for the preceding two years and the current year.

*Tax Code 26.18 [See CAI]*

**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)*