The College District shall not lend its credit or gratuitously grant public money or things of value in aid of any individual, association, or corporation. *Tx. Const. Art. III, Sec. 52; Brazoria County v. Perry*, 537 S.W.2d 89 (Civ. App. 1976)

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. *Tx. Const. Art. III, Sec. 53; Harlingen ISD v. C.H. Page and Bro.*, 48 S.W.2d 983 (Comm. App. 1932)

A contract for the acquisition, including lease, of real or personal property is a commitment of the College District’s current revenue only, provided the contract contains either or both of the following provisions:

1. Retains to the Board the continuing right to terminate the contract at the expiration of each budget period during the term of the contract.
2. Is conditioned on a best efforts attempt by the Board to obtain and appropriate funds for payment of the contract.

*Local Gov’t Code 271.903*

The budget shall include salaries and emoluments for faculty and staff listed by position. *19 TAC 13.44*

The operating budget 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; and
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*
ADPTION

An itemized budget covering the operation of the College District shall be approved on or before September 1 of each year for the fiscal 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, Legislative Budget Board, and Legislative Reference Library by December 1 of each year. Additional copies shall be delivered to the Coordinating Board as required.

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

Copies shall be maintained in the College District’s library. *Education Code 51.0051, 19 TAC 13.43*

CERTAIN DONATIONS

The College District may donate funds or other property or service to the adjutant general’s department or to the Texas National Guard. *Gov’t Code 431.035(b), 431.045(b)*

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)*