

ANNUAL OPERATING BUDGET

CE
(REGULATION)

Prior to undertaking the process of developing a budget for the upcoming school year, the persons primarily responsible for the budget should carefully review Subchapter A of Chapter 44 of the Texas Education Code and the budgeting information in the *Financial Accountability System Resource Guide*.¹

Budget Amendment
Procedures

Requests for amendments to the adopted budget must be submitted in writing and must be accompanied by a clear statement of the reasons for the change requested.

Approval from the Superintendent or designee is required on all requests for budget amendments before they may be presented to the Board. Board approval will be required in accordance with CE(LOCAL) and the budgeting and other relevant provisions of the *Financial Accountability System Resource Guide*.

Lobbying
Expenditures

Any District expenditures for directly or indirectly influencing or attempting to influence legislation or administrative action, including for registered lobbyists, can be found in the proposed budget published on the District's website.

¹ Financial Accountability System Resource Guide:
<https://tea.texas.gov/Finance> and Grants/Financial Accountability/Financial Accountability System Resource Guide