

Polk State College District Board of Trustees Rule

Rule Number	Subject	Rule Making Authority	Statutory Reference	SBE Rule Reference	Effective Date
6Hx21 5.05	Budget Amendments		FS1011.30 FS 1011.84 (3)(e)	6A-14.0716	8/24/2015

Boards of trustees are authorized to amend budgets. Amended budgets are required to be in compliance with laws, rules and accepted educational accounting standards. Boards of trustees may, by rule, delegate authority, such as the President, for approval of budget amendments except as provided in subparagraphs (b) (1) and (2) of this rule.

- (a) Budget amendments approved pursuant to the authority granted in this subsection may reallocate funds between organizational units of a fund and between general ledger object and class codes.
- (b) The following budget amendments must be approved by the Chancellor:
 - (1) Transfer of funds from the Current Unrestricted Fund (Fund 1).
 - (2) Amendments which cause the unencumbered fund balance to be inconsistent with the statutory guidelines in Section 1011.84(3)(e).

History:

Adopted: December 23, 1974

Revised: November 28, 1983; June 24, 1991; August 24, 1992;
February 20, 1995; September 24, 2007 and August 24, 2015.