

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		FS 1011.30 FS 1011.84 (3)(e)	6A-14.0716	6/22/2020

The District Board of Trustees is authorized to amend the College's budget. Any amendment to the budget is required to be in compliance with laws, rules, and accepted educational accounting standards. The Board of Trustees may, by rule, delegate authority (e.g., to the College President) for approval of budget amendments, except as provided in subparagraphs (2.)(a.) and (b.) below.

1. Budget amendments that reallocate funds between organizational units of a fund and between general ledger object and class codes.
2. Budget amendments that must be approved by the Chancellor, such as:
 - a. Transfer of funds from the Current Unrestricted Fund (Fund 1).
 - b. Amendments which cause the unencumbered fund balance to be inconsistent with the statutory guidelines in *Florida Statutes 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; August 24, 2015; and June 22, 2020