

**SOUTH FLORIDA STATE COLLEGE  
ADMINISTRATIVE PROCEDURES**

**PROCEDURE NO.** 4030

**TITLE:** BUDGET DEVELOPMENT AND BUDGET AMENDMENT PROCEDURE

**BASED ON POLICY:** 4.03 BUDGET AMENDMENTS

**OFFICE OF PRIMARY RESPONSIBILITY:** VICE PRESIDENT FOR ADMINISTRATIVE SERVICES/CONTROLLER

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I. Purpose:

To provide procedures for budget development and amendment

II. Procedure:

A. Budget development

1. In late fall, the South Florida State College District Board of Trustees (DBOT) holds the annual DBOT planning workshop to discuss direction and goals for the College. Based upon these goals and objectives, budget managers request the budget for the next year in the spring.
2. Budget managers receive a calendar of budget dates that generally spans from January through June so that they are kept abreast of important events and dates in the budget cycle.
3. The budget is publicly discussed at the annual DBOT budget workshop which is prior to the DBOT meeting when the budget is approved.
4. Once the budget is approved by the DBOT, the budget is forwarded by June 30 for review by the chancellor, a designee of the commissioner of education, in accordance with State Board of Education Rule 6A-14.0716.

B. Posting of original budget

1. Original budgets for the unrestricted current fund are generally done electronically within the College administrative system. The budgeting module provides for several alternatives to be developed and allows for various reports to be generated for information sharing during budget development. Once a particular budget phase is approved by the DBOT, the phase is activated and loaded into production. The documentation for the approval of the original budget is in the DBOT minutes. In addition, a copy of the budget signed by the College president is maintained by the controller.

2. Grant and special appropriations budgets are entered via budget amendments. The president's and other signatures on the grant application are deemed to be approval for the budget that is submitted with the grant application. Grant budget amendments require the signature of the grants accountant and the controller. Special appropriation budget amendments require the signature of the vice president for administrative services and the president at a minimum (in addition to the controller.)

C. Budget amendment procedure

1. Deans and directors have the authority to move expenses from one 6XXXX expenditure account code to another.
2. Budget amendments that have an impact on fund balance require the signature of the vice president for administrative services and the president.
3. Amendments of the salary budget are done electronically with backup reports serving as support that are subsequently to be approved as any other budget amendment.
4. All budget amendments need approval of the controller as the controller's signature verifies that the budget amendment does not violate College Policy 4.03, accepted practices, or any other state rules and regulations in relation to budget amendments. The controller has the authority to reclassify budget between account codes to better reflect intent or to correct coding.
5. Budget amendments should be submitted on a Budget Amendment Request form that can be found in Panther Central.

**HISTORY: Last Revised: 10/22/19**

**Adopted:** 12/13/06

**Reviewed:** -

**Revised:** 3/20/12, 10/22/19