

**SOUTH FLORIDA STATE COLLEGE  
DISTRICT BOARD OF TRUSTEES POLICIES**

**POLICY NO.** 4.02

**TITLE:** BUDGET

**LEGAL AUTHORITY:** FLORIDA STATUTE 1011.30  
SBE RULE: 6A-14.0716

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

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The college has the responsibility to prepare an annual budget of estimated revenue and expenditures in accordance with regulations, forms, and instructions of the State Board of Education (SBE) for approval by the District Board. The budget is reviewed by the Commissioner of Education pursuant to the SBE Rules. Execution of the budget shall be in accordance with SBE Rules.

Persons delegated responsibility for budgetary expenditures (authorized signatures) shall have knowledge of all disbursements against accounts.

Encumbrances shall not exceed fund limitations and shall be within SBE Rules, District Board, and college purchasing policies. Supervision of budgets is mandatory.

Within budgetary limitations, the president is authorized to establish administrative, instructional, and career personnel positions and to establish procedures to fill such authorized positions.

**HISTORY: Last Reviewed 11/17/25**

**Issued by District Board of Trustees:** 8/10/84

**Reviewed:** 7/1/04, 7/1/07, 7/22/09, 6/27/12, 11/12/19, 11/17/25

**Revised:** 10/24/01