



**POLICY: Reallocating Expenditures in the Budget**

**Purpose**

To authorize the director to reallocate expenditures among lines in the operating budget/general fund.

**Statement of Policy**

The Board of Trustees authorizes the director to reallocate expenditures among the budget lines in the operating budget/general fund.

Adopted by the Ilsley Public Library Board of Trustees on November 11, 1997

Amended on October 15, 2018

Reviewed on December 12, 2022