

**ANNUAL OPERATING BUDGET
BUDGET CHANGE PROCEDURES**

CE-R

Requests for changes in budgets shall be presented to the assistant superintendent for business. When an expenditure will cause an account to exceed the amount budgeted, the person responsible for that budget shall report the circumstances to the assistant superintendent for business for review. Although some flexibility in spending from one account to another will be granted, wholesale changes from original appropriations will not be granted.

If an unbudgeted item will cause the organizational budget total to exceed original amounts, the request must be approved by the assistant superintendent for business. Any request that will increase the original approved budget at the function level must be approved by the board.