

NEW BUDGET PROCESS

Start Here

Adjusted Budget

(Budget with adjusted transfers)

Original Budget

Prior Year Original Budget

Council Adopted

Supplementals
(after FY starts)

1 Beginning budget core
(minus one-time expenses)

2 Department core changes

3 City Manager recommended budget

4 Public hearings and citizen recommendations

5 Council approved recommendations with amendments prior to FY start

Department submits new decision items requests

City Manager approved new decision items requests

Department adjustments
(after FY starts)

Key Terms:

Adjustments - Changes made by the administration that do not require Council approval

Adjusted Budget - Original Budget adopted by council plus any Council Supplementals and any Department Adjustments

Amendments - Changes made by Council to the City Manager's Proposed budget (ordinances, grants received)

Encumbrances - Funding that is obligated to prior fiscal year expenditures that are in progress

New Decision Items - New budget items that were not included in the fiscal year budget core

Supplemental - One-time emergency budget items that were not included in the fiscal year budget core

Como.gov
573.874.CITY (2489)

