

# NEW BUDGET PROCESS

Start Here

Prior Year  
Original  
Budget

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

Council  
Adopted

Supplementals  
(after FY starts)

Adjusted Budget

(Budget with adjusted transfers)

Original Budget

## 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

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