1. **Authority to Transfer Appropriations within a Department, Office, or Agency.** "The City Manager may at any time transfer any unencumbered appropriation balance or portion thereof between general classifications of expenditures within an office, department, or agency." (Charter Section 8.07).

2. **Authority to Transfer Appropriations between Departments or Agencies.** "At the request of the City Manager and within the last three (3) months of the budget year, the Council may by resolution transfer any unencumbered appropriation balance or portion thereof from one office, department, or agency to another." (Charter Section 8.07).

3. **Amending the Budget.** "In case of grave public necessity, emergency expenditures to meet unusual and unforeseen conditions, which could not by diligent thought and attention have been included in the original budget, may be authorized by the affirmative vote of at least five (5) of the members of the Council as an amendment to the original budget. In every case where such amendment is made, a copy of the ordinance adopting the amendment shall be filed with the City Secretary, published in the next issue of the official newspaper of the City, and attached to the budget originally adopted." (Charter Section 8.08).

4. **Authority to Reduce Appropriations.** The City Manager may at any time reduce appropriations for a department, office, or agency.

5. **Funds Requiring Appropriations Established by Ordinance.** In accordance with generally accepted accounting practices, an appropriations ordinance shall create appropriations for Government Funds. These funds include the General Fund. The remaining funds shall have budgets prepared and submitted to the City Council for approval.