

izing the same. The aggregate of such allotments shall not exceed the total appropriation available to said office or agency for the fiscal year. The Treasurer shall authorize all expenditures for the offices and agencies to be made from the appropriations on the basis of approved allotments and not otherwise. The approved allotments may be revised during the fiscal year by the Manager. If at any time during the fiscal year the Manager shall ascertain that the available income for the year together with fund balances will be less than the total appropriations, he shall consider the work programs and allotments of the several departments and agencies and revise them so as to prevent the making of expenditures in excess of the said income and fund balances.

#### 40-52. Appropriations; transfer.

The Council may, upon the recommendation of the Manager, transfer by resolution any appropriation balance or any portion thereof, not encumbered by contracts or orders, within an office or agency of the city government or from one office or agency to another. The annual appropriation ordinance may, upon recommendation of the Manager, be amended to expend any funds not anticipated in the budget.]

#### 40-51. Appropriation Ordinance.

*Immediately upon adoption of the budget, the City Council shall adopt an ordinance appropriating funds for the ensuing fiscal year. Funds shall be appropriated to each of the various departments, offices, agencies or functions in accordance with the adopted budget. The appropriation ordinance shall also include a summary of estimated income for the ensuing fiscal year in accordance with the adopted budget and shall levy all property and other taxes required to realize the income estimated.*

#### 40-52. Amendments after Adoption.

(a) *Supplemental Appropriations.* If during the fiscal year the Manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the Council by ordinance may make supplemental appropriations for the year up to the amount of such excess.

(b) *Emergency Appropriations.* To meet a public emergency affecting life, health, property or the public peace, the Council may make emergency appropriations. Such appropriations shall be made by ordinance. To the extent that there are no available unappropriated revenues to meet such appropriations, the Council may by such emergency ordinance authorize the issuance of tax anticipation notes.

(c) *Transfer of Appropriations.* At any time during the fiscal year the Manager may transfer part or all of any unencumbered appropriation balance among programs within a department, office or agency and the Council may by resolution transfer part or all of any unencumbered appropriation balance from one department, office or agency to another.

(d) *Limitations; Effective Date.* No appropriation for debt service may be reduced or transferred, and no appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of the unencumbered balance thereof. A two-thirds vote of all members of the City Council shall be required for the authorization of supplemental and emergency appropriations and reduction or transfer of appropriations.

Section 2. BE IT FURTHER RESOLVED that the date of the adoption of the Resolution is May 19, 1969 and that the amendment to the