

**BUDGET PROCESS**

(Revised 09/10)

Due to the dynamic nature of California's budget process no single document provides a comprehensive reflection of the process. The dynamics require changing instructions, descriptions, forms and procedures, law changes, etc. The SAM provides a general description for some of the major documents that result from the budget process in the following sections:

Governor's Budget package (SAM Section 6120)

Legislative Analyst's "Analysis of the Budget Bill" (SAM Section 6330)

May Revision (SAM Section 6130)

Budget Act and Final Budget Summary (SAM Section 6350)

Final Change Book (SAM Section 6355)

Budget Letters and budget related Management Memos provide technical instructions for departmental budget offices. Budget Letters and Management Memos are available online through the following links.

Budget Letters Website: [http://www.dof.ca.gov/budgeting/budget\\_letters/](http://www.dof.ca.gov/budgeting/budget_letters/)

Management Memo Website: [http://www.osp.dgs.ca.gov/On-Line+Publications/SAM+Management\\_Memos.htm](http://www.osp.dgs.ca.gov/On-Line+Publications/SAM+Management_Memos.htm)

The annual budget process is displayed in a relatively simple flow chart on the following page, 6150 Illustration.