

SAM - BUDGETING

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

6478

(Revised 9/2010)

This section of the budget presentation displays the source and amount of appropriations available for the department and the disposition of such appropriated funds between expenditures and unexpended balances. A "Supplementary Schedule of Appropriations" (Schedule 10) provides the information used in this display. See SAM Section [6484](#).

The order, wording, and meaning of the various entries in each display are set forth below. Omit entries which are not needed. If additional entries are necessary, coordinate the addition with the Finance analyst.

1. **Budget Act Appropriation.** Amount appropriated or proposed to be appropriated in the annual Budget Act.
2. **Continuous Appropriation, Provide the Legal Citation (such as Government Code section XXXXX).** Amount, actual or estimated, available each year under a permanent constitutional or statutory appropriation which is renewed each year without further legislative action. The amount available may be a specific, recurring sum each year; all or a specified portion of the proceeds of specified revenues which have been dedicated permanently to a certain purpose; or it may be whatever amount is required for the purpose as determined by formula—such as school apportionment. For example: Section 42238, Education Code (School District Apportionments).
3. **Allocations For (Purpose).** Total amounts requested or authorized by Executive Order (EO) from an appropriation, which is subject to allocation by Finance or other authority without further action by the Legislature. A separate entry is made for the total amount from each such appropriation from which an allocation is made or requested.
4. **Deficiency Authorizations (Purpose).** For deficiency authorizations per Items 9840-001-0001, 9840-001-0494, and 9840-001-0988 of the Budget Act, use citation "Allocation for contingencies or emergencies."
5. **Transferred From—(Plus Entry) and/or Transferred To (Minus Entry).** Amount moved or proposed from one appropriation or from certain fund types to another by means of a transfer. Cite the authority for the transfer. Do not include transfers that are charged to or credited against expenditures, such as reimbursements or redistribution's of expense by plans of financial adjustment. A short "purpose" phrase may be included to describe the reason for the transfer.

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(Continued)

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6. **Special Appropriation Chapters.** This applies to an appropriation in a Chapter (other than the Budget Act) for the year of enactment only. Continued availability of such an appropriation in a fiscal year subsequent to the fiscal year of enactment is a carryover and will show under Prior Year Balances Available for the following fiscal year.
7. **Proposed Deficiency Bills.** This applies to proposed legislation sponsored by a department to provide an appropriation. Departments sponsor their own deficiency bills for sensitive issues or when the timing precludes use of the statewide omnibus deficiency bill which is generally passed late in the fiscal year. Use citation "Proposed Deficiency Bill."
8. **Prior Year Balances Available.** This is for continued availability of an appropriation in a fiscal year subsequent to the fiscal year of enactment.
9. **Unexpended Balance, Estimated Savings—(Minus Entry).** Unencumbered amount remaining at the end of the year, after providing for expenditures, and not available for encumbrance thereafter.