

BUDGET PROCESS

6150

(Revised 10/2017)

Due to the dynamic nature of California's state budget process, no single document provides a comprehensive reflection of the process. The dynamics require changing instructions, descriptions, forms and procedures, law, 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 proposal (Budget Development—SAM Section 6120)
- Legislative Analyst's Analyses of the Governor's Budget (SAM Section 6330)
- May Revision (Budget Enactment—SAM Section 6130)
- Budget Act and Final Budget Summary (SAM Sections 6333 and 6350)
- Final Change Book (SAM Section 6355)

Budget Letters provide technical instructions for departmental budget offices. Budget Letters are available online through the following link.

Budget Letters website: http://www.dof.ca.gov/budget/Budget_Letters/

The annual state budget process is illustrated in a flow chart on the following page.

The Annual Budget Process

Illustration

