

2.

**BUDGETING**

2.2 **Budgeting Procedures**

2.2.2 **Continuing Appropriations**

2.2.2.10 *Continuing appropriations* are fixed budgets for a fiscal period that differs from the government’s budgeted period. Examples include construction projects, special assessments, grant projects, lease-purchases, installment purchases, and debt service. (See Design and Prescription for the definition.)

2.2.2.20 The continuing appropriation budget is prepared by each department or fund by project or debt service schedule. (The latter includes lease-purchases and installment purchases.) Anticipated resources and outlays for each project or debt are coded by fund, program, department, Basub, element and object. Subobjects are not required for budgeting. In addition, each intergovernmental revenue should be separately identified by a grant source code.

Fund Name and Number			Estimated Revenues, Expenditures, Other Sources and Uses for Continuing Appropriations of Debt Service and Projects				City/County/District			
Program/Department							Budget for Year _____		Page	
Project										
Account Number			Debt Svc. Schedule/Project Life			Next Year			H C+D+F B (%) <sup>1</sup>	
Basub	Ele.	Object	A Original Budget	B Amended Budget	C Prior Year Actual	D Current Year Estimate	E Jan. 1 Remaining Budget B-C-D	F Resources or Outlays		G Dec. 31 Re- maining Budget E-F
			Account Title							
<div style="border: 1px solid black; padding: 2px; width: fit-content;">Enter account titles from Chart of Accounts.</div>			<p>Columns:</p> <p>A Original budget adopted for current year.</p> <p>B The budget for the entire debt service or project, including all amendments to date.</p> <p>C Total expenditures/uses incurred or revenues/other sources earned since inception to beginning of the current year.</p> <p>D Total expenditures/uses incurred or revenues/other sources earned in the current year to date.</p> <p>E Subtract columns C and D from column B.</p> <p>F Total estimated revenues/other sources to be earned or expenditures/uses to be incurred in the next year.</p> <p>G Subtract column F from column E to determine the estimated budget amount to be carried forward to a future budget period.</p> <p>H See Note 1 below.</p> <p>NOTE that all columns are used for both expenditures and revenues. The BARS account codes and titles are used to distinguish the entries.</p>							

<sup>1</sup> Column H gives the percent of the total project budget estimated to be earned or spent by the end of the budget year.

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Account Number			Debt Svc. Schedule/Project Life			D Current Year Estimate	Next Year			H C+D+F B (%)	
Basub	Ele.	Object	A Original Budget	B Amended Budget	C Prior Year Actual		E Jan. 1 Remaining Budget B-C-D	F Est. Resources or Outlays	G Dec. 31 Re-maining Budget E-F		

<sup>1</sup> Column H gives the percent of the total project budget estimated to be earned or spent by the end of the budget year.