By May 14:

Navigating the County Budget Process

Each year counties across California work to craft their annual budgets. Because counties perform functions required by the state and receive significant funding through the state budget, their budgets to a certain degree reflect policy and funding choices made by the Governor and the state Legislature. However, county spending plans also reflect the priorities of local residents and policymakers.

Key PlayersBoard of Supervisors

Every county but one is governed by a five-member Board. (The City and County of San Francisco has an 11-member Board.) The Board has a broad range of responsibilities, including setting county priorities and adopting the budget.

County Manager

The County Manager is appointed by the Board to oversee the daily operations of the county government. This includes preparing the annual budget for the Board's consideration. San Francisco – the only county with an independently elected chief executive (a mayor) – does not have a county manager position.

The Public

Members of the public have various opportunities for input during the county budget process. These include writing letters of support or opposition, testifying at budget hearings, and meeting with county supervisors, the County Manager, and other county officials.

Two Models for Adopting the Budget: Two-Step vs. One-Step

State law outlines two models for adopting the county budget, with each county deciding which one to follow. The two-step model requires the Board to initially approve a preliminary version of the budget – called the Recommended Budget – by June 30 and then formally adopt the budget by October 2. An alternative, one-step model requires the Board to formally adopt the budget by June 30, with no need to first approve the Recommended Budget.

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By January 10:
Governor releases proposed state budget for the upcoming fiscal year

The county provides a copy of the budget to the State Controller by December 1.

The County Manager provides budget updates to the Board (ongoing). The Board may revise the Adopted Budget as the fiscal year proceeds. County officials may develop or update a strategic plan, establishing long-term priorities that will be reflected in the county budget for the upcoming fiscal year. The Board, the County Manager, department heads, and the public look ahead to the next budget cycle.

If the Board did not formally adopt the budget by June 30: The County Manager prepares an updated budget, building on the Recommended Budget approved by the Board in June. The Board convenes a public hearing to consider the updated budget. The Board formally adopts the budget, possibly with revisions, by October 2.

If the Board formally adopted the budget by June 30: The County Manager provides budget updates to the Board.

The County Manager prepares budget instructions for county County departments. departments develop budget (This step may requests and submit occur before them to the County January.) Manager. The Board may convene budget workshops in order to clarify Board and public priorities as the County Manager develops the Recommended Budget.

January

The Board makes the Recommended
Budget available for public review and
Following sets a hearing date. (Counties
a public that follow the two-step
hearing, the Board, model may take
by June 30, either these actions
(1) approves the in June.)
Recommended Budget,
possibly with revisions, as a

(1) approves the Recommended Budget, possibly with revisions, as a preliminary spending plan or (2) formally adopts the budget without first approving the Recommended Budget.

June

