California Budget
& Policy Center

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# 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 Players**

**Board 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.