

Navigating the County Budget Process



California Budget
& Policy Center

Each year, California's 58 counties develop their budgets, which are influenced by state-mandated responsibilities as well as funding decisions made by the governor and Legislature. However, these budgets also reflect the unique priorities and needs of residents and county leaders, balancing state requirements with community-driven goals.

Key Players



Board of Supervisors

All counties are governed by five-member Boards except for San Francisco, which has an 11-member Board.* Boards set county priorities and adopt budgets.

**San Francisco operates as a combined city and county.*



County Manager

The Board appoints the County Manager to oversee daily operations and prepare the annual budget. San Francisco, with an elected mayor, does not have a county manager.*



The Public

The public can provide input on the county budget by submitting letters, testifying at hearings, and meeting with supervisors, the County Manager, and other officials.

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

State law allows counties to choose between two budget adoption models:

The Two-Step Model requires approving a preliminary budget by June 30 and formal adoption by October 2.

The One-Step Model requires formal adoption by June 30 without a preliminary approval.

