

**California Government Code**

**TITLE 3. GOVERNMENT COUNTIES [23000 - 33205]  
DIVISION 3. FINANCIAL PROVISIONS [29000 - 33608]  
CHAPTER 1. Budget and Tax Levy [29000 – 29144]**

**ARTICLE 3. Recommended Budget [29060 – 29065]**

**Government Code section 29060**

The administrative officer or auditor, as designated by the board, shall compile the budget requests.

**Government Code section 29061**

The board shall designate either the administrative officer or auditor to review the budget requests and prepare a recommended budget. Any differences may be described in the written recommendations or comments, or both.

**Government Code section 29062**

The recommended budget shall be submitted to the board by the administrative officer or auditor, as designated by the board, on or before June 30 of each year, as the board directs.

**Government Code section 29063**

Upon receipt of the recommended budget, the board shall consider it and, on or before June 30 of each year, at such time as it directs, shall make any revisions, reductions, or additions. Any official or person whose budget requests have been revised shall be given the opportunity to be heard thereon before the board during or prior to the hearings required by Section 29080.

**Government Code section 29064**

- (a)** Except as provided in subdivision (c), on or before June 30 of each year the board, by formal action, shall approve the recommended budget, including the revisions it deems necessary for the purpose of having authority to spend until the budget is adopted.
- (b)** **(1)** Except as provided in paragraph (2), the board may make revisions to the recommended budget until the budget is adopted pursuant to Article 4 (commencing with Section 29080).
- (2)** A revision to the recommended budget after the start of the public hearing held pursuant to Article 4 (commencing with Section 29080) shall be made only if the revision is proposed in writing and filed with the clerk of the board prior to the close of the public hearing, or approved by a four-fifths vote of the board after the close of the hearing.
- (c)** **(1)** In lieu of approving the recommended budget pursuant to subdivision (a), the board may, subject to the following conditions, direct the publication of a recommended budget for

the purpose of conducting a budget hearing without authorizing spending pursuant to the recommended budget until the budget is adopted:

- (A) On or before May 30, the board shall make the recommended budget available to the public.
- (B) On or before May 30, the board shall publish a notice stating that the recommended budget is available to members of the public, and that the board will conduct a public hearing on the recommended budget, including the time and place of that hearing.
- (C) On or before June 20, but not fewer than 10 days after the recommended budget is made available to the public, the board shall conduct the public hearing on the recommended budget.
- (D) After the conclusion of the hearing on the recommended budget, and not later than June 30, the board shall adopt the budget by resolution pursuant to the requirements of Article 4 (commencing with Section 29080).
- (2) On or before May 30 of each year in which the board utilizes the procedures authorized by this subdivision, the board shall set forth a proposed budget adoption schedule that complies with the requirements of paragraph (1).

**Government Code section 29065**

On or before September 8 of each year, as the board directs, the recommended budget shall be made available to the public.

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*Source: Section 29060-269065, [https://www.leginfo.legislature.ca.gov/faces/codes\\_displayText.xhtml?lawCode=GOV&division=3.&title=3.&part=&chapter=1.&article=3](https://www.leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=GOV&division=3.&title=3.&part=&chapter=1.&article=3). (accessed May 11, 2026).*

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**ARTICLE 4. Adopted Budget [29080 – 29093]**

**Government Code section 29080**

On or before September 8 of each year, the board shall publish a notice in a newspaper of general circulation stating that:

- (a) The recommended budget documents are available to members of the public.
- (b) On the date stated in the notice, not fewer than 10 days after the recommended budget documents are available, and at a time and place also stated in the notice, the board will conduct a public hearing on the recommended budget.
- (c) Any member of the public may appear at the hearing and be heard regarding any item in the recommended budget or for the inclusion of additional items.
- (d) All proposals for revisions shall be submitted in writing to the clerk of the board of supervisors before the close of the public hearing.

**Government Code section 29081**

The hearing may be continued from day to day until concluded, but not to exceed a total of 14 calendar days.

**Government Code section 29082**

- (a) At the hearing, the board of supervisors shall hear any official who wishes to be heard regarding the recommended budget for his or her budget unit.
- (b) At the time of the hearing, the board of supervisors may call in the official or person in charge of any budget unit concerning any matter relating to his or her budget unit. The board of supervisors may also call in the official or person in charge of a budget unit if any member of the public files with the clerk of the board a written request to question any matter relating to that budget unit.

**Government Code section 29083**

- (a) The auditor, or a deputy designated by the auditor, shall attend the public hearing on the recommended budget, and shall furnish the board with any financial statements and data it requires.
- (b) It shall be the responsibility of the administrative officer or auditor to revise the recommended budget to reflect the actions of the board pertaining thereto in developing the adopted budget document.

**Government Code section 29084**

The budget may contain an appropriation or appropriations for contingencies in such amounts as the board deems sufficient.

**Government Code section 29085**

The budget for each fund may contain nonspendable, restricted, committed, or assigned fund balance classifications in such amounts as the board deems sufficient. General reserves and stabilization arrangements may also be included as part of the restricted, committed, assigned, and unassigned fund balance.

**Government Code section 29086**

Except in cases of a legally declared emergency, as defined in Section 29127, the general reserve may only be established, canceled, increased, or decreased at the time of adopting the budget as provided in Section 29088. The general reserve may be increased any time during the fiscal year by a four-fifths vote of the board.

**Government Code section 29088**

After the conclusion of the hearing, and not later than October 2 of each year, and after making any revisions of, deductions from, or increases or additions to, the recommended budget it deems advisable during or after the public hearing, the board shall by resolution adopt the budget as finally determined. Increases or additions shall not be made after the public hearing, unless the items were proposed in writing and filed with the clerk of the board before the close of the public hearing or unless approved by the board by four-fifths vote.

**Government Code section 29089**

The resolution of adoption of the budget of the county, each dependent special district, and each other agency as defined in Section 29002, shall specify the following:

- (a) Appropriations by objects of expenditure within each budget unit, except for capital assets that are appropriated at the subobject level pursuant to Section 29008.
- (a) Other financing uses by budget unit.
- (b) Intrafund transfers by budget unit.
- (c) Transfers-out by fund.
- (d) Appropriations for contingencies, by fund.
- (e) Provisions for nonspendable, restricted, committed, and assigned fund balances, by fund and purpose.
- (f) The means of financing the budget requirements.

**Government Code section 29090**

The adoption of the budget may be accomplished by a resolution in which the adoption is effectuated by reference to the financing uses in the budget as finally determined, provided that the minimum requirements set forth in Section 29089 are met in the budget document. If adopted by reference, the budget shall have the same effect and be subject to the same provisions of law as if the resolution of adoption had been accomplished by specific designation.

**Government Code section 29092**

The board may set forth appropriations in greater detail than required in Section 29089 and may authorize any additional controls for the administration of the budget as it deems necessary. The board may designate a county official to exercise these administrative controls.

**Government Code section 29093**

- (a) A copy of the adopted budget in the format prescribed by the Controller shall be filed by the auditor in the office of the clerk of the board and the office of the Controller not later than December 1 of each year.
- (b) (1) If the auditor, after receipt of written notice from the Controller, fails to transmit a copy of the adopted budget within 20 days, the county shall forfeit to the state one thousand dollars (\$1,000) to be recovered in an action brought by the Attorney General, in the name of the Controller.
- (2) Upon a satisfactory showing of good cause, the Controller may waive the penalty for late filing provided in paragraph (1).

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Source: Section 29080-29093, [https://www.leginfo.legislature.ca.gov/faces/codes\\_displayText.xhtml?lawCode=GOV&division=3.&title=3.&part=&chapter=1.&article=4](https://www.leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=GOV&division=3.&title=3.&part=&chapter=1.&article=4). (accessed May 11, 2026).