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GOVERNMENT CODE - GOV

TITLE 3. GOVERNMENT OF COUNTIES [23000 - 33205] (Title 3 added by Stats. 1947, Ch. 424.)

DIVISION 3. FINANCIAL PROVISIONS [29000 - 30406] (Division 3 added by Stats. 1947, Ch. 424.)

CHAPTER 1. Budget and Tax Levy [29000 - 29144] (Chapter 1 repealed and added by Stats. 1963, Ch. 1209.)

ARTICLE 4. Adopted Budget [29080 - 29093] (Heading of Article 4 amended by Stats. 2009, Ch. 332, Sec. 32.)

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.

(Repealed and added by Stats. 2009, Ch. 332, Sec. 34. (SB 113) Effective January 1, 2010.)

29081. The hearing may be continued from day to day until concluded, but not to exceed a total of 14 calendar days.

(Amended by Stats. 2009, Ch. 332, Sec. 35. (SB 113) Effective January 1, 2010.)

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.

(Amended by Stats. 2009, Ch. 332, Sec. 36. (SB 113) Effective January 1, 2010.)

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.

(Amended by Stats. 2009, Ch. 332, Sec. 37. (SB 113) Effective January 1, 2010.)

29084. The budget may contain an appropriation or appropriations for contingencies in such amounts as the board deems sufficient.

(Amended by Stats. 2009, Ch. 332, Sec. 38. (SB 113) Effective January 1, 2010.)

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.

(Amended by Stats. 2011, Ch. 382, Sec. 1.8. (SB 194) Effective January 1, 2012.)

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.

(Amended by Stats. 2009, Ch. 332, Sec. 40. (SB 113) Effective January 1, 2010.)

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.

(Amended by Stats. 2009, Ch. 332, Sec. 41. (SB 113) Effective January 1, 2010.)

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.
- (b) Other financing uses by budget unit.
- (c) Intrafund transfers by budget unit.
- (d) Transfers-out by fund.
- (e) Appropriations for contingencies, by fund.
- (f) Provisions for nonspendable, restricted, committed, and assigned fund balances, by fund and purpose.
- (g) The means of financing the budget requirements.

(Amended by Stats. 2011, Ch. 382, Sec. 1.9. (SB 194) Effective January 1, 2012.)

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.

(Amended by Stats. 2009, Ch. 332, Sec. 44. (SB 113) Effective January 1, 2010.)

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.

(Amended by Stats. 2009, Ch. 332, Sec. 46. (SB 113) Effective January 1, 2010.)

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).

(Amended by Stats. 2009, Ch. 332, Sec. 47. (SB 113) Effective January 1, 2010.)