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January 1, 2013*

# County Budget Act



2010 Edition

*California State Controller's Office*

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# Appendix B

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### County Budget Act

#### Chapter 1, Division 3, Title 3 of the Government Code (GC)

#### Chapter 1. Budget and Tax Levy

#### Article 1. General

##### §29000

This chapter shall be known, and may be cited, as the *County Budget Act*. Unless the context otherwise requires or provides, the general provisions set forth in this article, and the requirements concerning county budget matters prescribed by the Controller under Government Code (GC) §30200, govern the construction of this chapter.

##### §29001

Except as otherwise defined in this section, the meaning of terms used in this chapter shall be as defined in the Accounting Standards and Procedures for Counties prescribed by the Controller pursuant to (GC) §30200. As used in this chapter:

- (a) "Administrative officer," is the chief administrative officer, county administrator, county executive, county manager, or other officials employed in the several counties under various titles whose duties and responsibilities are comparable to the officials named herein.
- (b) "Adopted budget" is the budget document formally approved by the board of supervisors after the required public hearings and deliberations on the recommended budget.
- (c) "Auditor" is the county auditor or that officer whose responsibilities include those designated in Chapter 4 (commencing with (GC) §26900) of Division 2.
- (d) "Board" is the board of supervisors of the county, or the same body acting as the governing board of a special district whose affairs and finances are under its supervision and control.
- (e) "Budget year" is the fiscal year (July 1 through June 30) for which the budget is being prepared.
- (f) "Controller" is the State Controller.
- (g) "Final budget" is the adopted budget adjusted by all revisions throughout the fiscal year as of June 30.
- (h) "Recommended budget" is the budget document recommended to the board of supervisors by the designated county official.
- (i) "Obligated fund balance" is nonspendable, restricted, committed, and assigned fund balances.
- (j) "Fiscal year" is the current 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

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### §29002

This chapter shall apply to counties, dependent special districts and other agencies whose affairs and finances are under the supervision and control of the board.

### §29003

Except as otherwise specifically provided by law, a majority vote of the total membership of the board is required for the board to take action pursuant to this chapter.

### §29005

- (a) The Controller shall promulgate such rules, regulations, and classifications as are deemed necessary and commensurate with the accounting procedures for counties prescribed pursuant to (GC) §30200 to secure standards of uniformity among the various counties and to carry out the provisions of this chapter. The rules, regulations, and classifications shall be adopted in accordance with the provisions of (GC) §30200.
- (b) The Controller shall prescribe the forms required to be used in presenting the required information in the budget document after consultation with the Committee on County Accounting Procedures, which committee is provided for in (GC) §30201. Any county may add to the information required, or display it in more detail, providing that the financial information and the classifications or items required to be included in the budget are clearly and completely set forth. Any change proposed by a county in the arrangement of the information required on the forms shall be subject to review and approval by the Controller.

### §29006

For the adopted budget, the various forms, as prescribed by the Controller pursuant to (GC) §29005, shall provide for the presentation of data and information to include, at a minimum, estimated or actual amounts of the following items by fund:

- (a) Fund balances.
  - 1) Nonspendable.
  - 2) Restricted.
  - 3) Committed.
  - 4) Assigned.
  - 5) Unassigned.
- (b) Additional financing sources shall be classified by source in accordance with the accounting procedures for counties as prescribed by the Controller pursuant to (GC) §30200.

For comparative purposes, the amounts of financing sources shall be shown as follows:

- 1) On an actual basis for the fiscal year two years prior to the budget year.
- 2) On an actual basis, except for those sources that can only be estimated, for the fiscal year prior to the budget year.
- 3) On an estimated basis for the budget year, as submitted by those officials or persons responsible, or as recommended by the administrative officer or auditor, as appropriate.
- 4) On an estimated basis for the budget year, as approved, or as adopted, by the board.

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- (c) Financing uses for each budget unit, classified by the fund or funds from which financed, by the objects of expenditure, other financing uses, intrafund transfers, and transfers-out in accordance with the accounting procedures for counties and by such further classifications or requirements pertaining to county budget matters as prescribed by the Controller pursuant to (GC) §30200. For comparative purposes the amounts of financing uses shall be shown as follows:
- 1) On an actual basis for the fiscal year two years prior to the budget year.
  - 2) On an actual basis, except for those uses that can only be estimated, for the fiscal year prior to the budget year.
  - 3) On an estimated basis for the budget year, as submitted by those officials or persons responsible, or as recommended by the administrative officer or auditor, as appropriate.
  - 4) On an estimated basis for the budget year, as approved, or as adopted, by the board.
- (d) Appropriations for contingencies.
- (e) Provisions for nonspendable, restricted, committed and assigned fund balances.
- (f) The appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Division 9 (commencing with Section 7900) of Title 1.

### §29007

There shall be a schedule in or supporting the adopted budget document or separate ordinance or resolution, setting forth for each budget unit the following data for each position classification:

- (a) Salary rate or range, as applicable.
- (b) Total allocated positions approved by the board.

### §29008

At a minimum, within the object of capital assets, the budget amounts for:

- (a) Land shall be reported in total amounts, except when included as a component of a project.
- (b) Structures and improvements shall be reported separately for each project, except that minor improvement projects may be reported in totals.
- (c) Equipment shall be reported in total amounts by budget unit.
- (d) Infrastructure shall be reported in total amounts by budget unit.
- (e) Intangible Assets may be reported in total amounts by budget unit.

### §29009

In the recommended, adopted, and final budgets the funding sources shall equal the financing uses.



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### §29040

On or before June 10 of each year, each official in charge of any budget unit shall provide the administrative officer or auditor, as the board directs, an itemized request detailing the estimate of financing sources, financing uses, and any other matter required by the board.

### §29042

The requests shall be submitted as prescribed by the administrative officer or the auditor, as designated by the board.

## Article 2. Budget Request

### §29043

The auditor shall provide the estimates for bonded debt service requirements. The auditor shall also provide or furnish to the responsible authority, as applicable, the estimates for bonded debt service requirements of:

- (a) School districts.
- (b) Any special district, the records for which are maintained in the auditor's office as required by law.

### §29044

The auditor shall provide to the administrative officer or such other official as the board directs, any financial statements, data, or recommendations, if any, for any changes to the estimated financing sources referenced in (GC) §29040.

### §29045

In the absence or disability, or failure of any official or person required to submit budget requests, they shall be submitted by the acting official in charge of the budget unit or shall be prepared by the administrative officer or the auditor, as designated by the board.

## Article 3. Recommended Budget

### §29060

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

### §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.

### §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.

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### §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 (GC) §29080.

### §29064

- (a) 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.

### §29065

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

## Article 4. Adopted Budget

### §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.

### §29081

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

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### §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.

### §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.

### §29084

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

### §29085

The budget for each fund may contain nonspendable, restricted, committed, or assigned fund balance classifications (also referred to as obligated fund balance) 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.

### §29086

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

### §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.

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### §29089

The resolution of adoption of the budget of the county, each dependent special district, and each other agency as defined in (GC) §29002 shall specify:

- (a) Appropriations by objects of expenditure within each budget unit, except for capital assets, that are appropriated at the subobject level pursuant to (GC) §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.

### §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 (GC) §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.

### §29092

The board may set forth appropriations in greater detail than required in (GC) §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.

### §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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### Article 5. Tax Levy

#### §29100

- (a) On or before October 3 of each year, the board shall adopt by resolution the rates of taxes on the secured roll, not to exceed the 1 percent limitation specified in Article XIII A of the Constitution and Sections 93 and 100 of the Revenue and Taxation Code. For voter-approved indebtedness, the board shall adopt the rates on the secured roll by determining the percentage of full value of property on the secured roll legally subject to support the annual debt requirement. Each rate shall be such as will produce the amount determined as necessary to be raised by taxation on the secured roll after due allowance for delinquency, anticipated changes to the roll, disputed tax revenues anticipated to be impounded pursuant to (GC) §26906.1, amounts subject to the Community Redevelopment Law (Part 1 (commencing with Section 3300) of Division 24 of the Health and Safety Code), and other available financing sources. The board may adopt a rate for voter-approved indebtedness as will produce the amount determined as appropriate for necessary reserves.
- (b) For purposes of this section, “an amount appropriate for necessary reserves” shall be limited to an amount sufficient to accommodate the county’s anticipated annual cash-flow needs for servicing the county’s voter-approved debt. The funds reserved may service only the debt for which the extraordinary rate is levied. All interest earned on the amount deposited in the nonspendable, restricted, committed or assigned fund balance account shall accrue to the same account.

#### §29100.6

On or before December 1 of each year, each county auditor shall file with the Controller in such form as the Controller directs, a statement of the amounts of exempt values granted for the homeowners’ property tax exemption under subdivision (k) of Section 3 and Section 25 of Article XIII of the Constitution for the county, each city and school district or portion thereof within the county, each special district or subdivision or zone thereof or portion thereof within the county, for which a tax levy is carried on the county assessment roll. The auditor shall therein compute and show the total amount of ad valorem tax loss to the county and the cities and districts resulting from the exemption and the statement shall claim such amount against the state for payment of reimbursement.

#### §29101

After adopting the rates, the board shall levy the taxes upon the taxable property of the county in specific sums in terms of the rates so adopted. Each rate is upon the full assessed valuation of property and only upon property that is legally subject to such tax.

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### §29102

Unless otherwise provided by law, the authority and duties of the county board of supervisors with respect to adopting of tax rates and the levying of taxes prescribed in this article shall have application to school districts and to special districts, or zones or improvement districts thereof, whose affairs and finances are not under the supervision and control of the county board of supervisors but for which a tax levy is carried on the regular county assessment roll.

If the assessed value of the taxable property in a special district on the unsecured roll exceeds the assessed value of the taxable property on the secured roll, the special district tax rate which is adopted by the board for the secured roll shall be adjusted to an amount which the board determines will meet the estimated annual revenue requirements of the district for both the current and next succeeding year.

### §29103

It shall be the responsibility of the auditor to calculate the several tax rates for the board's action thereon.

### §29104

The board may adopt a rate ending in the next highest fraction of a percent for a fund, or for a group of funds having the same tax base.

Any cash collections resulting from this rate or from an excess resulting from any other cause shall not invalidate the levies.

### §29106

For the resolution to adopt tax rates, the entity or fund with its corresponding rate shall be classified in any manner sufficient to identify it.

### §29107

The tax rates for property not sufficiently secured as provided in Section 12 of Article XIII of the Constitution are levied in the amounts therein provided and need not be formally levied by the board.

### §29109

- (a) On or before December 1 of each year, the auditor shall forward to the Controller, in the format prescribed by the Controller, a statement of the rates of taxation, the assessed valuation as shown on the current equalized assessment roll, the amount of taxes to be levied and allocated pursuant to the Revenue and Taxation Code.
- (b)
  - 1) If the auditor, after receipt of written notice from the Controller fails to transmit the statement 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).
- (c) The board may, by resolution, extend on a permanent basis or for a limited period the date specified in this section from November 1 to December 1.

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### Article 6. Appropriations and Transfers

#### §29120

Except as otherwise provided by law, the board and every other county or dependent special district official and person shall be limited in the incurring or paying of obligations to the amounts of the appropriations allowed for each budget unit as originally adopted or as thereafter revised by addition, cancellation or transfer.

#### §29121

Except as otherwise provided by law, obligations incurred or paid in excess of the amounts authorized in the budget unit appropriations are not a liability of the county or dependent special district, but a personal liability of the official authorizing the obligation.

#### §29122

The board shall not approve a claim and the auditor shall not issue payment for any obligation in excess of that authorized in the budget unit appropriation, except upon an order of a court, for an emergency, or as otherwise provided by law.

#### §29124

- (a) If at the beginning of any fiscal year, the budget has not been adopted, the auditor shall approve payments for the support of the various budget units in accordance with the following authorizations:
- 1) Except as otherwise provided in subdivision (b), the amounts in the recommended budget except capital assets, transfer-out, and new permanent employee positions, are deemed appropriated until the adoption of the budget.
  - 2) Capital assets, transfers-out, and new permanent employee positions are deemed appropriated until the adoption of the budget if specifically approved by the board. For the purposes of this subdivision, the words “new permanent employee positions” do not include any employee positions created in lieu of an employee position that is abolished.
  - 3) If the recommended budget has not been approved by the board because of an emergency as described in subdivision (a) of (GC) §29127, the amounts deemed appropriated shall be based on the final budget of the preceding year, excluding assets and transfers-out unless specifically approved by the board.
- (b) Notwithstanding any other provision of this section, prior to the adoption of the adopted budget, the board of supervisors may impose expenditure limitations that are more restrictive than those contained in this section.

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### §29125

- (a) Transfers and revisions to the adopted appropriations may be made by an action formally adopted by the board at a regular or special meeting as follows:
- 1) If between funds, by a four-fifths vote.
  - 2) If transfers from appropriation for contingencies, by a four-fifths vote.
  - 3) If between budget units within a fund if overall appropriations are not increased, by a majority vote.
- (b) The board may designate the administrative officer or auditor to approve transfers and revisions of appropriations within a budget unit if overall appropriations of the budget unit are not increased.

### §29126

At any regular or special meeting the board may cancel any appropriation in whole or in part that is not needed and transfer the amount canceled to the appropriation for contingencies of the fund from which the appropriation was originally made if there is one, or to any appropriation for contingencies account, or fund, to which the amount canceled may be properly transferred. If there is no appropriation for contingencies in the respective fund, the board may establish one.

#### §29126.1

At any regular or special meeting the board may cancel any unused appropriation in whole or in part upon determining that the source of funding of the appropriation will be unrealized in whole or part. An offsetting reduction shall be made to the corresponding estimated revenue.

#### §29126.2

The auditor may review and issue reports and make recommendations regarding estimated financing sources, or actual financing sources, or both, and the status of appropriations. The auditor shall submit to the board, and any other official the board may designate, a statement showing this information with respect to the condition of each separate budget appropriation and to the condition of estimated financing sources, as the board requires.



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### §29127

After adopting a resolution stating the facts constituting an emergency by a four-fifths vote of the board at any regular or special meeting, the board may appropriate and make the expenditure necessary to meet an emergency in any of the following cases:

- (a) Upon the happening of an emergency caused by war, fire, failure or the imminent failure of a water system or supply, flood, explosion, storm, earthquake, epidemic, riot, or insurrection.
- (b) For the immediate preservation of order or of public health.
- (c) For the restoration to a condition of usefulness of any public property, the usefulness of which has been destroyed by accident.
- (d) For the relief of a stricken community overtaken by calamity.
- (e) For the settlement of approved claims for personal injuries or property damages, exclusive of claims arising from the operation of any public utilities owned by the county.
- (f) To meet mandatory expenditures required by law.

### §29128

All emergency expenditures shall be paid from any money in the county treasury in any fund from which the expenditure may properly be paid.

### §29130

At any regular or special meeting, the board by a four-fifths vote may make available for appropriation any of the following fund balances for which the board has authority:

- (a) Restricted, committed, assigned and unassigned fund balances, excluding general reserves and nonspendable fund balance.
- (b) Amounts that are either in excess of anticipated amounts or not specifically set forth in the budget derived from any actual or anticipated increases in financing sources.

## Article 7. Miscellaneous

### §29141

The adopted budget shall include a schedule showing the managerial budget of each service activity financed by a proprietary fund established pursuant to (GC) §25260 and (GC) §25261. The schedule shall set forth expected operations of the activity in such detail for revenues, expenses, and reserves as will adequately display the nature and the approximate size of its operations.

Comparative data as prescribed in (GC) §29006 shall be provided.

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### §29141.1

The property tax bill in the County of Orange shall include a statement with language to the effect that a portion of the taxpayer's property taxes may be used to implement the county recovery plan to emerge from bankruptcy. This section shall not be required after these revenues are no longer needed for this purpose.

### §29142

Notwithstanding any other provision of law, when taxes or assessments are collected by the county for any special district, or zone or improvement district thereof, but excluding a school district, the board of supervisors may provide for a collection fee for such services which when collected shall belong to the county and shall be deposited to the credit of the general fund, and shall cover the expense and compensation of such officials of the county in the collection of such taxes and of the interest or penalties thereon, subject to the following:

- (a) For taxes covering debt service requirements on any bond or bonds authorized and issued by any such special district, the tax rate fixed to raise such amounts may be fixed by the board of supervisors to include also a percentage of such amounts up to one-fourth of 1 percent thereof.
- (b) For taxes covering all purposes of such special districts, other than debt service requirements on bonds, the amount of the collection fees, if any, to be charged by the county shall be fixed by agreement between the board of supervisors and the governing board of such special district and shall not exceed one-fourth of 1 percent of all money collected.

### §29143

Any unencumbered balance remaining to the credit of any appropriation shall lapse at the end of the fiscal year and shall revert to the available balance of the fund from which appropriated.

### §29144

All commitments covered by the restricted, committed or assigned fund balance - encumbrances account at fiscal year-end, are appropriated for the succeeding fiscal year.

## Chapter 8, Division 3, Title 3 of the California Government Code Chapter 8. Accounting Procedures for Counties

### §30200

Under this division, the Controller shall prescribe for counties uniform accounting procedures conforming to Generally Accepted Accounting Principles (GAAP). The procedures shall be adopted under the provisions of Chapter 3.5 (commencing with Section 11340) of Part 1 Division 3 Title 2 and shall be published in the California Code of Regulations either in their entirety or by reference. The Controller shall prescribe such procedures after consultation with and approval by the Committee on County Accounting Procedures. Approval of such procedures shall be by a majority vote of the members of the committee. The vote may be conducted by mail at the discretion of the chairperson of the committee, provided however, that should one or more members of the committee request a meeting for the purposes of voting, the chairperson shall call a meeting of the committee as provided in (GC) §30201.

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## Submission Guidelines

### Article 4 – Adopted Budget

#### 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).

The Final County Budget must be postmarked by December 1st to meet the filing deadline. In years where December 1st falls on a Saturday or Sunday, the Budget must be postmarked by the next business day to meet the filing deadline (*Government Code Section 6707*).

If the Budget has been approved by the Board but is not yet published (hardbound), filers may send a loose hardcopy, softcopy (i.e. pdf), or electronic copy (CD or e-mail attachment) to meet the deadline. Filers must furnish a hardbound hard copy when available.

#### US Post Office

State Controller's Office  
Division of Accounting and Reporting  
Local Govt Reporting – Counties  
P.O. Box 94250-5875

#### Expedited Mail (i.e. USPS Express Mail, FedEx, UPS, etc.)

State Controller's Office  
Division of Accounting and Reporting  
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3301 C Street, Suite 740  
Sacramento, CA 95816

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