



FISCAL POLICY MANUAL

POLICY A-2:	Policy for Budget Process
APPROVED:	Board of Supervisors
AUTHORITY:	Auditor-Controller-Treasurer-Tax Collector (ACTTC) Government Code 29005-29131
ADOPTED:	July 1, 2016

I. PURPOSE

The County budget is a detailed annual operating plan that identifies estimated costs (appropriations) and results in relation to estimated revenues. It represents a process through which decisions are made, implemented and controlled. This policy describes the process used to annually develop and amend the County budget.

II. POLICY

A. Proposed Budget:

The Board of Supervisors (Board) approves the proposed budget no later than July 20 each year. This interim spending plan is presented to the Board based on department head budget requests, adjusted for County Administrator recommendations.

B. Budget Hearings:

Publicly noticed hearings on the proposed budget are held in August of each year. Any changes to the proposed budget are submitted to the Board during this process. All approved changes are submitted to the Board for final budget adoption.

C. Final (Adopted) Budget:

The Board adopts the final budget no later than October 2 each year. This budget constitutes the final spending plan for county departments. Any changes to the adopted budget require subsequent amendments.

D. Budget Amendments:

Amendments to the adopted budget are permissible with the appropriate level of approval (department head, County Administrator or Board). For more information on this topic, please refer to "Budget Changes During the Year", policy #A-1.

III. RESPONSIBILITIES

A. Department Heads:

Department heads are responsible for submitting a requested budget to the County Administrator based on guidelines provided by the County Administrator's office, and amending their adopted budgets as needed based on delegated authority from the Board.

B. County Administrator:

The County Administrator submits a recommended budget to the Board. The County Administrator also approves budget amendments after the adoption of the budget, based on delegated authority from the Board of Supervisors.

C. Auditor-Controller-Treasurer-Tax Collector:

In conjunction with the County Administrator's office, the ACTTC provides financial statements to the Board throughout the budget process. The ACTTC also attends budget hearings and revises the proposed budget based on decisions made during hearings. Final budget numbers are submitted to the Board by October 2 for adoption by resolution per Government Code 29088.

D. Board of Supervisors:

The Board approves the proposed budget as recommended by the County Administrator, holds public hearings on the budget, adopts the final budget by resolution, and delegates limited authority to department heads and the County Administrator to amend adopted budgets.

IV. ADDITIONAL INFORMATION

For additional information, please see Government Codes 29001-29130 as well as ["The Budget Process"](#) on the Sonoma County Administrator's Office page.