

Alameda County

The purpose of this memo is to provide a cursory analysis of the Alameda County budget process, identifying areas where the process lacks inclusivity, equity, or transparency for Alameda County constituents. Alameda County, the seventh most populous county in California, is home to approximately 1.65 million people.¹ Alameda County hosts a richly diverse constituent population, with approximately 35.8 percent of the population born abroad and no majority racial or ethnic groups, according to U.S. Census Bureau 2022 American Community Survey 5-Year Estimates.² This analysis primarily draws on publicly available materials and information regarding Alameda County’s budget processes from 2024 to 2026.

Alameda County Budget Process Overview

Alameda County’s budget process system functions on a continuous yearly cycle, following a Five-Year Financial Plan to allow for yearly adjustment in financial priorities while maintaining long-term strategic fiscal goals. The County fiscal year begins on July 1 and ends on June 30 of the following year. State law mandates that all proposed, adopted, and final budgets are balanced, meaning that projected revenues equal projected total expenditures for each fiscal year. During the budget process, community input is solicited primarily through budget working group meetings that are open to the public. Members of the public are invited to attend in-person or online and can make public comments by filling out the public comment speaking slip, or via the virtual meeting. Additionally, the public can participate in the same way during the general Board of Supervisors meeting when the budget is on the agenda. A virtual budget forum, featuring county officials, community leaders, and the public was hosted by Supervisor Fortunato Bas to engage constituents in the budgeting process.

There are various roles of government officials involved in the budgeting process. Since counties are governed by an elected board of supervisors (and not an elected chief executive except for San Francisco), the board’s role encompasses both executive and legislative functions, including approving the budget, controlling county property, and passing local laws. The Board of Supervisors is responsible for developing, adopting, and overseeing the county budget, as well as balancing expenses against revenues and reflecting mandated obligations as well as locally-identified priorities.³ As a primary management tool, the budget serves as a reflection of values and is subject to adjustment as conditions warrant and collective policy decisions dictate. In early budget workshops, each department under county jurisdiction submits a proposal detailing their work, new legislative requirements, and their proposed budgetary needs.⁴ The board oversees hearings in June, alongside the county administrator’s office as well as county staff.

¹ “Resident Population in Alameda County, CA.” 2025. <https://fred.stlouisfed.org/series/CAALAM1POP>.

² “Demographic Profiles for Local Workforce Investment Areas in California (2022 American Community Survey 5-Year Estimates).” <https://labormarketinfo.edd.ca.gov/file/Census2022/amadodp2022.pdf>. Accessed 12 Nov. 2025.

³ “County of Alameda, Final Budget 2024-2025.” 2024.

https://budget.alamedacountyca.gov/Content/pdf/FY24-25/FY2024-25FinalBudget_REV_8_14_24.pdf.

⁴ “County Budget Process Guide.” 2022. <https://calbudgetcenter.org/app/uploads/2022/07/County-Budget-Process-Guide.pdf>

Accessibility, Inclusivity, and Impact of Current Engagement Efforts

Though the budget working group is a key access point for the community to get involved in the budgeting process, meetings are infrequent. There were only two working group meetings in 2024, and one thus far in 2025. Budget working group meetings are not widely publicized, besides on the specific committee section of the county website, which likely prevents constituents from having the knowledge necessary of both the opportunity to and the process of contributing.

Though the floor for discussion is opened to the public in April, allowing three months for active public engagement, various constraints make it difficult for deliberation to take its full form. One challenge could arise from the scheduling of the meetings, as the June 23 budget meeting took place at around 1:30 PM on a Monday, likely conflicting with the average constituent's work or school schedules. Additionally, as highlighted by Supervisor Bas' outreach on Instagram, a greater challenge lies in increasing public awareness of this opportunity and creating incentives to encourage broader participation in these meetings.

Timeline Constraints of Budget Deliberation

The discussion on the County of Alameda's FY 2025-2026 Budget⁵ begins as early as December, when the Board of Supervisors joins in deliberations over the budget strategy and policy adoption. The first departmental "kick-off" meeting is shortly afterwards in January, while the first opportunity for community engagement begins in April with Alameda County budget workgroups, opening the floor for public discourse around economic shifts, government services, and the direct impact of budget cuts on residents.⁶ The first budget meeting, categorized as the "early budget work session," took place on April 15, during which departments presented their budgets. These departments include the offices of the county's sheriff, auditor, assessor, treasurer, administrator, fire department, social services, public defender, probation, library, child support services, health services, public works, and human resources.⁷ This was followed by a budget meeting on June 23, stressed by Fortunado Bas herself to be the opportunity for the public to make a public comment.⁸ The last two budget meetings close off the total of four budget meetings with a budget deliberation meeting on June 24, and the final budget adoption on June 26.⁹

Beyond meeting times, the budgeting timeline itself limits community involvement. The existing timeline for budget amendments and policy directives limits public input, as the current requirement to submit comments during the week of budget adoption leaves little time for county officials to incorporate constituents' feedback meaningfully. A limited public understanding or knowledge of the budget timeline and participation methods may contribute to reduced participation, particularly if constituents are unaware of key dates or the nature of discussions taking place. Earlier discussed factors such as limited meeting frequency, lacking publicity, and

⁵ Muranishi, Susan S. "County of Alameda FY 2025-26 Final Budget." 2025. <https://county-alameda-ca-clear.doc.cleargov.com/19437/728449/d>.

⁶ "Alameda County Budget Workgroup Meeting." 2012. www.acgov.org/budgetforums.htm.

⁷ "Early Budget Work Session FY 2025-2026 Preliminary MOE Budget." 2025.

<https://budget.alamedacountyca.gov/Content/pdf/FY25-26/FY26%20%20Alameda%20County%20Health%20Early%20Budget.pdf>.

⁸ Bas, Nikki Fortunato. *supervisor.nikkifortunatobas*. 21 June 2025. *Instagram*,

<https://www.instagram.com/reel/DLLthfoyls/?igsh=MTQxNW0xdjdidzhu>.

⁹ "Budget Documents." <https://budget.alamedacountyca.gov/Home/Documents>. Accessed 2 Oct. 2025.

scheduling issues, combined with the constraints introduced by the timeline, likely contribute further to this reduced engagement.

Critical Assessment of Strengths & Shortcomings

In consideration of the public's ability to equitably contribute to the Alameda County budget, the current budget construction process does not provide sufficient opportunity for constituents to participate meaningfully, likely resulting in an inadequate reflection of their spending and revenue needs. Although the budget process spans over several months, many departments report that they do not receive final budget allocations until shortly before the budget is adopted, leaving limited time for departments to determine spending priorities and incorporate community input. Open forums and public comment periods occur late in the creation process, often after major financial decisions and departmental proposals have already been made. Low publicity of meetings, infrequent engagement sessions, and midday scheduling limit public attendance and input. The degree to which constituents are excluded from engaging likely means that even when participating, the resultant budget cannot accurately represent the majority of constituent needs.

San Diego County

The purpose of this memo is to provide a broad assessment of the San Diego County budget process, identifying areas in which the process lacks or exhibits inclusivity, equity, or transparency for constituents. San Diego County, with approximately 3.3 million residents, is California's second-most populous county.^{10,11} Though a largely urban population, with 1.4 million residents in the City of San Diego, San Diego County possesses a large agricultural presence, with over 5,000 farms covering approximately 250,000 acres.^{12,13} Comparing San Diego County to Alameda County is particularly valuable given their similar urban compositions and diverse economies, which allows for meaningful insights into how counties of comparable socioeconomic dynamics implement equitable and transparent budgeting practices. This analysis draws on publicly available materials and information regarding San Diego County's budget processes from 2025 to 2027.¹⁴

San Diego County Budget Process

San Diego County adopts a budget system that functions on a two-year cycle, determining how funds are allocated for the first year and providing recommendations for the second year. The County fiscal year begins on July 1 and ends on June 30 of the following year. State law mandates that the county maintains a balanced budget for recommended, adopted, and final budgets, ensuring that projected revenues equal projected total expenditures for each fiscal year.

¹⁰ "2018-2022 Demographic Profiles." 2024.

www.sandiegocounty.gov/content/dam/sdc/hhsa/programs/phs/CHS/2022%20SRA%20Demographic%20Profiles_FINAL.pdf.

¹¹ "Resident Population in San Diego County, CA." 2025. <https://fred.stlouisfed.org/series/CASAND5POP>.

¹² "San Diego County Agriculture." <https://ucanr.edu/site/san-diego-county-small-farms>. Accessed 22 Oct. 2025.

¹³ "Economic Development." www.sandiego.gov/economic-development/sandiego/population. Accessed 10 Nov. 2025.

¹⁴ "Fiscal Years 2025-27 Adopted Operational Plan." 2025. <https://county-san-diego-ca-clear.doc.cleargov.com/15567/538815/d>.

The San Diego County budget process begins in August and continues through the June of the following year. The Five-Year Financial Forecast is a long-term planning tool prepared by the Chief Administrative Officer that projects major cost drivers, service needs, and available funding sources. The forecast reviews economic indicators such as employment statistics, income, real estate trends, and demographic trends to determine how County services may be affected by real-time change.

Using projections from the forecast, the Chief Administrative Officer issues budget instructions to departments, identifying fiscal priorities, potential funding targets, and areas of concern in order to provide the same level of services. Four County business groups, Public Safety, Health and Human Services, Land Use and Environment, and Finance and General Government, oversee County offices related to their area of jurisdiction. These groups prepare proposed budgets based on the operational goals, resource forecasts, and performance outcomes of the offices under their supervision, which include funding requests, staffing plans, and anticipated performance measures for the next two fiscal years.

In place of a Recommended Budget, San Diego County's Chief Administrative Officer utilizes the Five-Year Financial Forecast to inform the creation of the two-year Operational Plan, of which the first year functions and is adopted as the County budget. The Chief Administrative Officer's Recommended Operational Plan, which represents a balanced spending and operations proposal, is submitted to the Board of Supervisors in May. The Recommended Operational Plan outlines the administrative office's plan for spending and operations and provides a comprehensive overview of County finances, including summaries of total funding sources, appropriations, reserves, and debt obligations, as well as detailed departmental operating plans and capital project recommendations in accordance with the Five-Year Financial Forecast.

After receiving the Recommended Operational Plan, the Board of Supervisors holds a public-hearing length of at least 10 calendar days in mid-June, as required by County ordinance. Public Budget Hearings provide opportunities for the public, County advisory boards, and community organizations to comment on the proposed plan. Requested changes to the budget in order to reflect updated information, new funding sources, or policy revisions must be submitted to the Clerk of the Board of Supervisors by the end of the public hearing period. Three primary requests for revision exist: Change Letters, Referrals to Budget, and Citizen Advisory Board Statements. Change Letters are submitted by the Chief Administrative Officer or by members of the Board of Supervisors as new information becomes available that necessitates a change in budget allocation, often due to changes in funding sources or due to Board action. Referrals to Budget are items the Board of Supervisors deferred action on during the current fiscal year in order to allow for their consideration in the context of the upcoming fiscal year's budget, and are slated to be discussed and acted upon during the budget deliberation period. Citizen Advisory Boards, which is a committee of citizens appointed to provide greater perspective on community needs, may submit revisionary statements on the Recommended Operational Plan.

Following the close of public hearings, the Board conducts a period of budget deliberation to review departmental proposals, evaluate requested amendments, and determine final funding allocations. Deliberations take place in public meetings and allow Board members to discuss the

CAO's recommendations and direct revisions as needed. The budget deliberation period is concluded by the end of June.

In June, the Board utilizes a majority vote to adopt the final Operational Plan. The Adopted Operational Plan reflects all Board-approved revisions and becomes the official budget for the upcoming fiscal year, with the second year serving as a planning framework. The plan provides a detailed account of actual revenues and expenditures for the two prior fiscal years and sets out the adopted and amended budgets for the current year. The Adopted Operational Plan is set to be implemented at the start of the upcoming fiscal year on July 1.

With approval from the Board, or the Auditor and Controller, two-options for mid-year adjustments to the adopted budget (as necessary in the face of unanticipated changes) exist: Board agenda items or Quarterly Status Reports. Following a four-fifths vote of approval from the Board, fiscal or budgetary items can be placed on the agenda following the approval of the Chief Financial Officer and the County Counsel to be re-deliberated. The CAO provides a quarterly budget status report to the Board, and in these, may recommend technical budget adjustments or suggest changes to address unforeseen fiscal needs.

As outlined above, there are three major actors who guide the process of budget creation:

1. Departments of San Diego County, which develop proposed budget requests aligned with operational goals and service mandates.
2. The Chief Administrative Officer, who is appointed by the Board of Supervisors, and whose office consolidates departmental requests into a comprehensive, balanced two-year Operational Plan at the beginning of the budget process system.
3. The Board of Supervisors, which provides legislative oversight, holds public hearings, and sets priorities, amends, and ultimately approves the final County budget.

Budget Process Timeline and Structures

August to December → Long-Term Planning and Budget Guidance

- The Five-Year Financial Plan is updated, projecting revenues and expenditures in accordance with long-term financial projections and changes in economic landscape.

December to February → Department Budget Development

- Departments hold public hearings and collect necessary data to create proposed budgets informed by service priorities, baseline allocations, and citywide fiscal guidance.

March to April → Recommended Operational Plan Finalization

- In mid-March, departments submit complete financial and narrative information, such as recommended appropriations, projected operational impacts, capital improvement suggestions to the Office of the Chief Administrative Officer
- From March to April, the Office of the Chief Administrative Officer refines and develops the Recommended Operational Plan

May → Recommended Budget and Comment Period

- On May 1, the Chief Administrative Officer submits the Recommended Operational Plan for the next two years to the Board of Supervisors, detailing a comprehensive overview of San Diego County spending and operations for two fiscal years
- An online commentary period begins, where members of the public can submit commentary about the Recommended Operational Plan

June → Public Hearings, Deliberation, and Final Adoption

- The Chief Administrative Officer presents the public and the Board of Supervisors with an overview of Recommended Operational Plan, offering the opportunity to ask questions
- The Board of Supervisors conducts public budget hearings in mid-June for at least 10 calendar days, not exceeding a total of 14 calendar days. The public, Board members, and County staff are provided the opportunity to submit revisionary requests to the Recommended Operational Plan
- The Board of Supervisors, Chief Administrative Officer, and County officials discuss the Recommended Operational Plan, requested amendments, and proposed recommendations during a short deliberation period
- By the end of June, the Board of Supervisors adopts the final budget through majority vote for the upcoming fiscal year. County administrative law requires that budget adoption occur in June.

Solicitation and Integration of Community Input

The San Diego County budget process allows for community involvement by taking in-person and virtual public comments during Board of Supervisors budget hearings, in-person and virtual budget community open house meetings, and allowing for input via the San Diego County website on the budget pages.¹⁵ The fiscal year 2025-2027 open house budget meetings were held both in person and virtually from 5-7 pm, for greater accessibility to constituents unavailable during typical business day hours.¹⁶ The budget page on the county website provides links for San Diego County residents to ask questions, comment on the budget, register for an open house, join a community session about the budget, and share the budget priority suggestions.¹⁷

The San Diego County website includes a detailed budget explanation page, including an explanatory video about how the budgeting process works, sources of funding, and allocation considerations as well as a video explaining how the county uses the allocated funds in the budget.¹⁸ In addition to the explanatory videos, the budget process and timeline itself is clearly written out on the budget page. The page also includes key dates for community members to get involved in the budgeting process, including the recommended budget release date, the budget community open house, the public hearing dates, and the deadline for commenting on the budget when the comment period on the budget closes. A FAQ section is included on the budget page,

¹⁵ “County Budget 2025-2027: FAQs.” <https://engage.sandiegocounty.gov/budget-2025-27/widgets/94740/faqs#question15258>. Accessed 22 Oct. 2025.

¹⁶ “County Budget 2025-2027.” <https://engage.sandiegocounty.gov/budget-2025-27>. Accessed 22 Oct. 2025.

¹⁷ Ibid.

¹⁸ “Understanding the County of San Diego Budget.” <https://www.sandiegocounty.gov/content/sdc/openbudget/en/home.html>. Accessed 23 Oct. 2025.

providing detailed explanations on how residents can contribute throughout the budgeting process.¹⁹

Critical Assessment of Strengths and Shortcomings

San Diego County's budget process focuses on process transparency and provides detailed resources outlining the multiple avenues available on how constituents can contribute. The county website is user-friendly and easy to navigate, and provides comprehensive walkthroughs of the budget process in multiple languages, affording contribution access to a greater number of constituents. The availability of virtual participation options alongside evening meeting times opens public comment opportunities to rural residents, working individuals, and those with limited availability. The inclusion of clear dates, deadlines, and instructions on public participation allow residents to better engage with budget creation, however, only a compressed, two-week window for public input at budget review meetings exists, limiting time for the input of extensive community feedback.

San Francisco County

The purpose of this memo is to provide a broad assessment of the San Francisco County budget process, identifying areas in which the process lacks or exhibits inclusivity, equity, or transparency for constituents. San Francisco County, the smallest county in California by area, is home to approximately 870,000 residents, nearly all of whom live in urban or suburban settings.²⁰ Despite its smaller population, San Francisco provides a useful comparison to Alameda County because both share similar urban governance structures, high population density, and complex socioeconomic dynamics. Given the integrated structure of San Francisco's City and County operations, certain details included here reflect city-level processes. This information is still pertinent and useful for Alameda County's consideration, as the primary distinction is a somewhat longer city-level timeline; otherwise, the processes are largely aligned. This analysis draws on publicly available materials and information regarding San Francisco County's budget processes from prior to 2025.

San Francisco Budget Process Overview

San Francisco adopts a two-year budget on an overlapping annual cycle, allowing departments to plan for both immediate and future fiscal years while maintaining flexibility. The City and County's fiscal year begins on July 1 and ends on June 30 of the following year. By law, the budget must be balanced for both years of the two-year cycle, meaning projected revenues must meet or exceed planned expenditures.²¹

¹⁹ "County Budget 2025-2027."

²⁰ "San Francisco County, California." 2025. <https://data.census.gov/profile?q=San+Francisco>.

²¹ Neditch, Nicole. "Balancing San Francisco's Budget, Part 1: The Budget Process." 2025. www.spur.org/news/2025-05-02/balancing-san-franciscos-budget-part-1-budget-process.

The budget process runs from November through August every other year, as outlined in the City Charter and Administrative Code. It begins with the development of the Five-Year Financial Plan, a long-term forecast created by the Controller, Mayor, and Board of Supervisors, which projects expenditures and revenues and recommends strategies to maintain fiscal balance.²² Using projections from this plan, the Mayor's Office issues formal budget instructions and policy guidance to departments, identifying spending priorities and potential reduction targets if a deficit is projected.²³

Various departments, ranging from the California Academy of Sciences to Adult Probation, then prepare their proposed budgets based on service priorities, funding forecasts, and the previous year's baseline allocations. Departments present their proposals in public hearings and must submit them to the Controller, Mayor, and Board of Supervisors by February 21.

The Mayor, supported by the Office of Public Policy and Finance, reviews departmental requests and prepares a balanced budget proposal, as required by law. For departments designated by the Controller as operating on a fixed two-year budget, such as the San Francisco International Airport (SFO), Public Utilities Commission, Port of San Francisco, and San Francisco Municipal Transportation Agency (SFMTA), the mayor submits a proposed budget by May 1. A full citywide budget, including all departments, is due to the Board of Supervisors by June 1. This proposal reflects fiscal realities, policy goals, and often includes adjustments to the prior year's second-year budget.

Once received, the Board of Supervisors' Budget and Appropriations Committee holds hearings, reviews recommendations from its legislative analyst, and makes amendments, typically through a process of budget reductions and subsequent "add-backs" to key programs and services. Public input is incorporated during these hearings. By the end of July, the Board finalizes and approves the budget, sending it to the Mayor for signature and implementation by August 1.²⁴

As outlined above, there are three major actors who guide the process:

1. Departments, which develop proposed budgets aligned with their operational goals;
2. The Mayor, who consolidates departmental requests into a comprehensive citywide budget;
3. The Board of Supervisors, which provides legislative oversight, amends, and enacts the final budget.

A crucial distinction within San Francisco's overall budget is between General Fund and Non-General Fund (Enterprise) spending. The General Fund is directly controlled by the Mayor and Board of Supervisors. In contrast, Enterprise Departments, such as the San Francisco International Airport (SFO), Public Utilities Commission, Port, and San Francisco Municipal Transportation Agency (SFMTA), operate on independent revenue streams.²⁵ Measuring General Fund revenues versus the projections adopted in the annual budget is a means of determining how well the City's tax revenue base is performing versus expectations. Additionally,

²² Ibid.

²³ Breed, London. "San Francisco Budget: How It Works and What You Need to Know." 2020. <https://londonbreed.medium.com/san-franciscos-budget-how-it-works-and-what-you-need-to-know-cf45df1f8ec>.

²⁴ Neditch 2025.

²⁵ Breed 2020.

voter-approved “set-asides” and baseline funding mandates allocate specific portions of revenue for areas such as parks, public transit, and street trees. These mechanisms ensure consistent investment in community priorities, but limit the amount of truly discretionary funding available.

San Francisco Budget Process Timeline and Structures

November to December → Long-Term Planning and Budget Guidance

- The Controller, Mayor, and Board of Supervisors update the Five-Year Financial Plan, projecting revenues and expenditures.
- The Mayor issues budget instructions and policy guidance to departments, outlining fiscal targets and any required reductions.

December to February → Department Budget Development

- Departments hold public hearings and prepare proposed budgets informed by service priorities, baseline allocations, and citywide fiscal guidance.
- Budget proposals are submitted by February 21 to the Controller, Mayor, and Board of Supervisors and must be received by March 1.

March to June → Mayor’s Proposed Budget

- The Mayor’s Office reviews departmental submissions and prepares a balanced two-year citywide budget, reconciling service goals with available resources.
- By May 1, fixed-cycle departments submit two-year budgets.

June → Board Review and Public Hearings

- The Board’s Budget and Legislative Analyst (BLA) reviews the proposed budget and issues recommendations.
- The Budget and Appropriations Committee conducts public hearings, revising the budget through reductions and add-backs based on community and district priorities.

July-August → Final Adoption and Implementation

- The Board of Supervisors approves the final budget and forwards it to the Mayor for signature by the end of July.
- By August 1, the budget is enacted for the fiscal year beginning July 1.²⁶

In line with its collaborative and community-centered approach, San Francisco begins incorporating public participation early in the budget process, as soon as departments begin developing their proposals between December and February. During this stage, departments are required to hold public hearings, either through their oversight commissions or publicly noticed meetings, to present proposed budgets and gather feedback. This early engagement allows residents and community organizations to provide informed, targeted input on specific service areas, strengthening transparency and accountability in fiscal decision-making.

Public involvement continues throughout the budget cycle, particularly when the Board of Supervisors’ Budget and Appropriations Committee conducts hearings in June, offering additional opportunities for constituents to comment on proposed allocations and district-level

²⁶ “SF Budget Process Timeline.” <https://www.sf.gov/step-by-step--budget-process-timeline>. Accessed 9 October 2025.

priorities. A considerable portion of the overall process is thus dedicated to community input, ensuring that funding decisions reflect local needs and values. Additionally, San Francisco maintains a clear and accessible budget website, which provides up-to-date information, public documents, and timelines, enabling residents to proactively understand the county's budgeting process.²⁷

Public Opinion and Engagement

San Francisco provides multiple avenues for community engagement in its budget process. Constituent opinion is expressed primarily through public comment at City Hall meetings in June of each fiscal cycle.^{28, 29} Virtual meetings were held during the COVID-19 pandemic, though the county's website does not clearly state whether they are still available to constituents for whom virtual comment is more accessible.³⁰ Meetings may also be held in districts, so those who cannot attend a meeting in City Hall have an opportunity to participate, but the website again does not provide clear language.³¹ Beyond City Hall meetings, constituents may provide input by calling the Clerk of the Board, contacting their district's Supervisor, and calling or writing their elected officials throughout the budget process.³² However, the concentration of public input opportunities during the committee phase around June, after the Mayor's budget is issued, compresses meaningful public influence.³³

In our analysis of transparency practices, we find that informational documents, records, and public reporting tools are mostly clear to and accessible by the public, while channels for public opinion are not. Discrepancies between resources on the county's old and new websites may limit accessibility, primarily because the old website provides more comprehensive and accessible resources than the new one. The old website contains a page providing a thorough preamble to encourage and outline public participation in the budgeting process.³⁴ Following this preamble, some broken and some functional links lead to an open data portal,³⁵ a budget hearing calendar, the proposed and final signed budget, committee-approved documents, public comment information, and previous meeting records, and budget-related documents and presentations. Some key resources, such as the schedule of upcoming meetings,³⁶ are challenging to locate or do not exist. In the new website, some key resources are reasonably accessible, but information on public engagement opportunities is sparse and presented in murky language.

Ultimately, San Francisco struggles with what most counties in our research do: ineffective commitment to the engagement and incorporation of public opinion. We locate this misalignment of goals and practice in poor website integration and limited, concentrated, and inaccessible public comment opportunities. However, we find that San Francisco has easily accessible,

²⁷ "Budget 101." 2020. https://sfbos.org/sites/default/files/Budget_101_to_BoardAides.pdf.

²⁸ "SF OpenBook Frequently Asked Questions." <https://openbook.sfgov.org/PortalPageHelp.html#input>. Accessed 9 October 2025.

²⁹ "Budget Process Timeline."

³⁰ "Budget Information Fiscal Year 2025-26." *San Francisco Board of Supervisors*, <https://sfbos.org/supervisor-chan-budget-information>. Accessed 9 October 2025.

³¹ "SFOB FAQ."

³² Ibid.

³³ "Budget Process Timeline."

³⁴ "Board of Supervisors." <https://sfbos.org/>. Accessed 9 October 2025.

³⁵ "SF OpenBook." <https://openbook.sfgov.org/>. Accessed 9 October 2025.

³⁶ "Events." <https://sfbos.org/events/calendar>. Accessed 9 October 2025.

thorough, and transparent budget resources for the public, such as a definitions page for budget terms³⁷ and a budget process timeline.³⁸

Critical Assessment of Strengths & Shortcomings

San Francisco County's budget process reflects a strong attempt at transparency and fiscal accountability, but it falls short in ensuring equitable and accessible public engagement. While residents can share input through public hearings, written comments, and outreach to Supervisors or the Clerk of the Board, these opportunities are often concentrated in June, limiting public influence during earlier, more formative stages of the process. Discrepancies between the County's old and new budget websites further complicate participation, as some materials are outdated or incomplete, and guidance on engagement opportunities remains unclear. Although virtual participation options were available during the pandemic, it is uncertain whether they continue to be offered. Finally, while the biennial budget structure enhances planning efficiency, it does not extend the timeframe for community input, leaving constituents with limited opportunities to provide meaningful feedback.

Orange County

The purpose of this memo is to provide a broad assessment of the Orange County budget process, identifying areas in which the process lacks or does not lack inclusivity, equity, or transparency for constituents. Orange County, with approximately 3.1 million residents, is densely populated. Though serving significantly more constituents, Orange County provides a useful comparison to Alameda County, sharing a similar urban and suburban population, diverse socioeconomic dynamics, and comparable economic industries. This analysis draws on publicly available materials and information regarding Orange County's budget processes from 2025 to 2026.

Orange County Budget Process Overview³⁹

Orange County adopts an annual balanced budget supported by long-term financial planning, allowing for yearly variance in financial priorities while maintaining longer-term strategic priorities. Orange County's fiscal year begins on July 1 and ends on June 30 of the following year. In accordance with state law, the adopted budget must balance proposed expenditures with available funds and revenues.

The Orange County budget process system begins in August as the County updates their Five-Year Strategic Financial Plan, which determines capital and equipment expenditures, revenue increases, planned maintenance, and estimates the budgetary needs for each county department for the next five years. This plan is updated annually through December to reflect changes in revenue growth trends and to align with planned county projects.

³⁷ "Descriptions of Budget Documents and Terms." www.sfgov.org/mayoredlee/descriptions-budget-documents-and-terms. Accessed 22 October 2025.

³⁸ "Budget Process Timeline."

³⁹ "Budget Process." <https://cfo.oc.gov/page/facts-frequently-asked-questions>. Accessed 9 Oct. 2025.

Between January to March, County departments develop their individual fiscal year budgets and provide end-of-year financial projections. These department budget reports are submitted to the County Budget and Finance Office by early March. The County Budget and Finance Office reviews these submissions for structural balance, feasibility, and alignment with county priorities before compiling the Recommended Budget. The Recommended Budget is released to the public a minimum of 10 days before the Public Budget Hearings are scheduled to begin.

During June Public Budget Hearings, the Recommended Budget for the next fiscal year is presented before the Board of Supervisors. This budget includes department requests along with recommendations of the County Executive Office. The Board reviews, discusses, and votes on proposed allocations, with the Chief Financial Officer or designee present to provide clarification and monitor fiscal discussions, and provides opportunity for public comment.

The Adopted Budget is adopted based on a majority vote by the Board of Supervisors, and is placed into effect by the upcoming fiscal year.

Orange County Budget Process Timeline and Structures

August to December → Strategic Financial Planning

- County updates the Five-Year Strategic Plan, adjusted to reflect revenue and project changes over the fiscal year

January to March → Department Budget Development

- County departments prepare annual budgets and projections, submit final proposals to the County Finance and Budget Office by March 1

April to May → Budget Review and Preparation

- County Budget and Financial Office ensures budgets funds are structural balanced, clarify budgeting requests, and ensures operational needs are met
- In late May, Recommended Budget published in preparation of Public Budget Hearings

June → Public Hearings and Adoption

- Recommended Budget for the next fiscal year is presented to the Board of Supervisors
- Public Budget Hearings allow for public commentary and revision
- The Board adopts the budget based on a majority vote by July 1

Orange County highlights its prioritization of public participation in direct surveys on their website and by establishing public hearings; however, the timeline for direct comment on the recommended budget is limited. The county begins updating their Five-Year Strategic Plan from August to December. After this initial step, the departments participate by submitting their annual proposed budget by March 1st. The County Budget and Finance Office takes on the task of confirming and adjusting accordingly, with the feasibility of the allocated budgets in mind, until it can publish the Recommended Budget and Augmentation Books. This must be released

to the public for a minimum of ten days before the public hearings, which occur in June.⁴⁰ Eventually, County Executive Officer Michelle Aguirre presented the official FY 2025-2026 annual budget on August 20, 2025.⁴¹

Specifically in 2025, public budget education began on May 29, 2025, and is in the form of public budget workshops, explaining and educating about the recommended budget that was released to the public May 21, 2025.⁴² This is to prepare participants for the public hearing on June 10, followed by the official adoption on June 24 by the Board of Supervisors.⁴³ In sum, public participation within the budgeting timeline is highlighted starting from the publication of the FY 2025-26 Recommended Budget on May 21, to the Public Budget Hearing on June 10. Additionally, there is a year-round source for the public to participate in commenting and giving feedback through the website itself.⁴⁴ The timeline between May 21 and June 10 appears restrictive due to its brevity, however, the year-round survey on the website offers a more inclusive and comprehensive opportunity for public participation.

Public Opinion and Engagement

The Orange County budget process allows for community involvement through in-person or virtual public comment during County Board of Supervisors meetings, public workshops, and digital feedback submissions. Information is organized cohesively on the Orange County Budget Office home page, which includes clearly labeled links to the public feedback page, information on the public workshop, a facts & frequently-asked-questions page, as well as an option to subscribe to get email updates on the budget process.⁴⁵ The website also provides an explanation of commonly used budget terminology, links to budgeting documents that provide up-to-date information on department details, and a contact number for specific budgetary questions.⁴⁶

The Orange County Budget Office website homepage offers easily accessible links to provide public commentary or suggestions, which are welcomed year-round and may be submitted at any time. For each fiscal year, the county offers two Public Workshop sessions on the proposed budget for the year and long-term goals. A significant avenue for public involvement in budgeting is through Orange County's public workshop. Their budget public workshop provides an overview of the County's short and long-term fiscal strategies, budget priorities, and projected funding allocations, while also offering opportunities for questions and discussion with County staff. Their lengthy presentation translates technical budget documents into digestible information for the public.⁴⁷ Additionally, on the registration page for the workshop, the Orange County Budget and Finance team created a video—The Basics of Budgeting & Strategic Financial Planning at the County of Orange—for residents to watch in preparation for the workshop that gives introductory information on the county's budgeting process.⁴⁸ Alongside the

⁴⁰ "Facts & Frequently Asked Questions." <https://cfo.oc.gov/page/facts-frequently-asked-questions>. Accessed Oct 15, 2025.

⁴¹ Chaffee, Doug, et al. "FY 2025-2026 Orange County Final Budget." 2025. https://bos.ocgov.com/finance/2026FN/intro_firm.asp.

⁴² Cosma, Oana, et al. "FY 2025-2026 Recommended Budget." 2025. <https://cfo.oc.gov/gov/ceo/deputy/finance/budget/fy2026/202526recc>.

⁴³ "FY 2025-26 Recommended Budget: Key Budget Message."

<https://cfo.oc.gov/sites/finance/files/2025-05/Key%20Budget%20Message%20FY%202025-26%20FINAL.pdf>. Accessed 15 Oct. 2025.

⁴⁴ "AccessOC." <https://clients.comcate.com/newrequest.php?id=36>. Accessed 15 Oct. 2025.

⁴⁵ "Orange County Budget FAQs" <https://cfo.oc.gov/page/facts-frequently-asked-questions>. Accessed 15 Oct. 2025.

⁴⁶ "Orange County Budget Office" <https://cfo.oc.gov/>. Accessed 15 Oct. 2025.

⁴⁷ "FY 2025-26 Recommended Budget." 2025.

<https://cfo.oc.gov/sites/finance/files/2025-05/Public%20Budget%20Workshop%20%E2%80%93%20Recommended%20Budget%20FY%202025-26.pdf>.

⁴⁸ "Public Workshop | Orange County Budget Office." <https://cfo.oc.gov/public-workshop>. Accessed 15 Oct. 2025.

release of the Recommended Budget is a page titled the “Citizens’ Guide to the FY 2025-26 Budget,” which details the sources of funding, their use in this year’s recommended budget, a development and adoption timeline, department requests, and key initiatives for the fiscal year. The seminars for the 2025-26 fiscal year were held virtually at 3 P.M. and 6 P.M. on May 29th, making them much accessible to working residents.

On the public feedback page, residents can submit digital comments on the budget, and useful links to the county budget documents and the same explanation video are provided.⁴⁹ The FAQ page includes extensive information about the county’s financial planning, the budgeting process, an overview of the budget, the county’s expenditures and revenues/funding, an explanation of budget adjustments, and an entire section about how the public can participate in the budgeting process.⁵⁰ Additionally, in the budget section of the Orange County Budget Office home page, all budgeting documents from each fiscal year are linked, allowing easy access to the public.⁵¹

Critical Assessment of Strengths & Shortcomings

In terms of fiscal transparency to constituents, Orange County fares relatively strongly. The availability of easily navigable online resources, including public budget documents, detailed guides, and year-round participation opportunities, lowers barriers to entry for residents who are unfamiliar with technical language or budgetary processes. In comparison to Alameda County, which lacks a centralized hub of budgetary information, Orange County’s website is clearly structured, offering detailed budget documents, frequently-asked-question sheets, and a “Citizen’s Guide” that explains budget terminology. Public workshops are held at various different times, and also available online, increasing accessibility for residents otherwise unable to participate. Though there is less than a month between the release of the recommended budget in late May and its adoption in late June, community engagement opportunities are abundant throughout other sections of the budget process.

Santa Clara

The purpose of this memo is to provide a broad assessment of the Santa Clara County budget processes, identifying areas in which the process lacks or demonstrates inclusivity, equity, or transparency for constituents. Santa Clara County, home to approximately 1.9 million people, neighbors Alameda County and is positioned to serve as an informative counterpart, with roughly similar population sizes and affected by the same general regional and economic issues.⁵² This analysis draws on publicly available materials and information regarding Santa Clara County’s budget processes from 2025 to 2026.

⁴⁹ “Public feedback | Orange County Budget Office.” <https://cfo.oc.gov/public-feedback>. Accessed 15 Oct. 2025.

⁵⁰ “Facts & Frequently Asked Questions | Orange County Budget Office.” <https://cfo.oc.gov/page/facts-frequently-asked-questions>. Accessed 15 Oct. 2025.

⁵¹ “Orange County Budget.” <https://cfo.oc.gov/budget>. Accessed 15 Oct. 2025.

⁵² “About the County | County of Santa Clara.” www.santaclaracounty.gov/about-county. Accessed 9 Oct. 2025.

Santa Clara Budget Process Overview

Santa Clara adopts a balanced annual budget for each fiscal year running, as required by state law, which mandates that in the recommended, adopted and final budgets, funding sources must equal proposed financing uses. The County's fiscal year begins on July 1 and ends on June 30 of the following year. While the County Board of Supervisors may approve budget modifications throughout the year in response to changing needs or circumstances, all budget expenditures must remain balanced with available revenues and funds.⁵³

The budgeting process begins in July, when each County department analyzes its operations, identifies funding priorities, and accepts feedback from community stakeholders. In early February, County departments submit detailed budget proposals that summarize their service goals, anticipated expenditures, and potential revenue sources to the County Executive. At the same time, the Board of Supervisors reviews the current budget's performance and approves any mid-year budget adjustments as necessary.

Throughout April, the Board Policy Committee holds a series of meetings that include departmental budget submissions in their agenda materials. These meetings allow the Board and the public to review departmental requests and policy priorities before the County Executive's issue their formal recommendations.

In May, the Office of Budget and Analysis oversees the coordination of interdepartmental submissions and prepares the fiscal year's Recommended Budget. The Recommended Budget is released to the public on May 1. These recommendations also include an independent review by the Board's Management Auditor, to ensure fiscal oversight and transparency in spending recommendations.⁵⁴

The County then holds multiple Budget Workshops mid-May, to provide community members transparent information about Recommended Budget, such as key funding considerations, community contribution opportunities, funding and revenue sources, and a breakdown of major challenges for the fiscal year, and provide constituents an opportunity to offer feedback.

Public hearings on the budget are held in mid-June, during which the Board of Supervisors reviews the Recommended Budget, considers public input, and makes final adjustments as necessary to ensure fiscal balance and alignment with community priorities. In regards to issues and questions raised during budget hearings that cannot be immediately addressed, attendees may submit referrals for information through a written request to the County Budget Director, and receive a response within a day from administration.⁵⁵ The Board then votes to adopt the budget, which sets funding levels for all County departments for the new fiscal year. The approved budget is published in early October on the County's Budget and Finance webpage.⁵⁶

⁵³ "Budget and Finance | County of Santa Clara." www.santaclaracounty.gov/government/budget-and-finance. Accessed 9 Oct. 2025.

⁵⁴ Vega, Ezequiel. "Fiscal Year 2025-2026 Budget Process." Office of the County Executive, County of Santa Clara, 11 Mar. 2025.

⁵⁵ Vega, Ezequiel. "Fiscal Year 2025-2026 Budget Process." pg. 4

⁵⁶ "Santa Clara County Budget and Finance." <https://files.santaclaracounty.gov/exjcpb1271/2024-05/county-budgetary-process-timeline.pdf>. Accessed 9 Oct. 2025.

Santa Clara Budget Process Timeline and Structures ⁵⁷

July to January → Departmental Review and Community Engagement

- Departments analyze their operations, review resource needs, and receive input from residents

February → Department Budget submission and Mid-Year Adjustments

- Departments submit their budget proposals to the County Executive in early February
- At the end of the month, the Board reviews fiscal performance and approves mid-year budget adjustments

March to April → Review and Policy Committee Meetings

- Board Policy Committee Meetings throughout April include copies of department submitted budget proposals in the meeting agenda material

May → Recommended Budget Release and Budget Workshops

- May 1, the County Executive releases funding recommendations to the Board of Supervisors in the Recommended Budget, impacts upcoming fiscal year
- County holds a multi-day Budget Workshop mid-May to allow residents to learn about the Recommended Budget and provide input

June → Public Hearings and Budget Adoption

- Budget Hearings are held mid-June to receive public input, provide new information, and incorporate changes based on direction from the Board of Supervisors
- By July 1, a balanced budget is adopted

October → Official Publication

- Santa Clara County's Adopted Budget is published and made available online in early October

Public Opinion and Engagement

The County of Santa Clara provides multiple avenues for community engagement in its budget process. Constituent opinion is expressed primarily through public comment in May and June,⁵⁸⁵⁹ and constituents may also provide input through written comment and remote testimony.⁶⁰

Santa Clara County's budget process offers an extended timeframe for residents to contribute to the budgeting process, and demonstrates high public involvement in budget hearings. Santa Clara County publishes a budget process report in March that outlines the schedule for workshops and the process for information and modification requests. The Recommended Budget by the County's Executive is then available online on May 1, followed by three days of public budget workshops in the middle of May. Budget workshops are held during both the daytime and evening to enhance contribution, and department presentations are categorized by policy area, allowing for constituents to follow issues that affect them directly. The primary goal of these workshops is to allow for the Board of Supervisors to review and gather information related to the year's Recommended Budget, and hear from the county administration, individual departments, and the public before budget deliberations begin.⁶¹ An open space for public

⁵⁷ "Budget and Finance | County of Santa Clara | County of Santa Clara." www.santaclaracounty.gov/government/budget-and-finance. Accessed 9 Oct. 2025.

⁵⁸ "County's Timeline on the Budgetary Process." 2024. <https://files.santaclaracounty.gov/exjcpb1271/2024-05/county-budgetary-process-timeline.pdf>.

⁵⁹ "2024-2025 / 2025-2026 County Budget Calendar." www.santaclaracounty.gov/2024-2025-2025-2026-county-budget-calendar. Accessed 9 Oct. 2025.

⁶⁰ "Budget and Finance." <https://www.santaclaracounty.gov/government/budget-and-finance>. Accessed 9 Oct. 2025.

⁶¹ Vega, Ezequiel. "Fiscal Year 2025-2026 Budget Process." pg. 2.

comments is created within the following budget hearings throughout June 11 and 12,⁶² meaning the public is able to engage actively in the budget process for at least a month and a half.

In terms of transparency practices, informational documents, records, and public reporting tools are highly transparent and relatively accessible. Santa Clara County's Budget and Finance page provides multiple resources for community members, including a contact line for the County Office of Communications and Public Affairs, a feedback form that allows constituents to submit any shortcomings or grievances with the budget explanations, and explanatory videos about how the budgeting process works and how funds are allocated.⁶³ The video is available in five languages, English, Spanish, Mandarin Chinese, Vietnamese, and Tagalog, to reach a more diverse audience of constituents. Resources following the video include direct links to public recommended and adopted budgets from current and previous fiscal years, a budget calendar and process timeline, Open Data portal, and multimedia explainers in the form of slides and videos, making data more accessible to non-technical readers.^{64, 65, 66} Though publicly available data is dense and requires some technical capacity to interpret, the county's efforts to simplify and explain processes, timelines, and key goals to constituents enables independent analysis.⁶⁷ However, feedback channels for responses to these data are sparse: besides providing standard office contact information, the county's website offers no specific portal for public engagement.

Critical Assessment of Strengths & Shortcomings

In terms of soliciting community input from Santa Clara County constituents, the current system demonstrates strong community inclusivity and a variety of methods to equitably engage in the budget process. Residents can offer feedback through public comment at Board of Supervisors meetings, written submissions, or contacting County offices directly. Although some materials on the county website are highly technical and may be difficult for residents to interpret, this is mitigated by resources that clarify technical terms and budget processes. Proactive engagement helps ensure that budget decisions are informed by a larger subset of the community, providing more diverse community perspectives and needs.

San Bernardino County

The purpose of this memo is to provide a broad assessment of San Bernardino County's budget processes, identifying areas where the processes lack inclusivity, equity, or transparency for constituents. San Bernardino County, the largest county in the contiguous United States, has approximately 2.2 million residents and is projected to grow by 8% over the next 20 years. Though San Bernardino County is starkly different in land composition from Alameda County, as the majority of the land is undeveloped and the majority of the population resides in less than

⁶² "Public comments." https://sccgov.iqm2.com/Citizens/Detail_Meeting.aspx?ID=15870. Accessed 9 Oct. 2025.

⁶³ "County of Santa Clara Budget Basics." 2024. <https://vimeo.com/948868432/4892c7d860?p=11>.

⁶⁴ "Fiscal Year 2025-2026 Recommended Budget." 2025.

https://files.santaclaracounty.gov/exjcpb1271/2025-05/fy-25-26-recommended_budget.pdf.

⁶⁵ "Previous Years Budgets." <https://www.santaclaracounty.gov/government/previous-years-budgets>. Accessed 9 Oct. 2025.

⁶⁶ "County of Santa Clara Open Data Portal." <https://data.sccgov.org/>. Accessed 9 Oct. 2025.

⁶⁷ "County of Santa Clara Nationally Recognized for Budget Transparency." 2021.

<https://news.santaclaracounty.gov/news-release/county-santa-clara-nationally-recognized-budget-transparency>.

25% of the total area, it serves as a valuable model of comparison to Alameda County due to its similar age distribution and ethnic composition. This analysis draws on publicly available materials and information regarding San Bernardino County's budget processes from the 2025 to 2026 fiscal year.⁶⁸

San Bernardino Budget Process

The County of San Bernardino's budget process stretches from March to December. The budget process begins in March, when the County Chief Financial Officer and Chief Executive Officer (CEO) present the budget schedule and fiscal outlook to the board.⁶⁹ Then, in May, a preliminary budget presentation for fiscal year 2025-2026 will be given to the Regular Board of Supervisors. Moreover, later in May, the recommended budget book will be delivered to the board and made available to the public. Next, in June, residents of San Bernardino County will provide comments on the recommended FY 2025-2026 budget during the board meeting before the final budget is adopted. Finally, in December, the Final Budget Book is published under the supervision of the Board of Supervisors.⁷⁰

For the fiscal year 2025-2026, the San Bernardino County Board of Supervisors approved a \$10.5 billion budget.⁷¹ The General Fund made up 11.6% of that budget with an amount of \$1.18 billion; Federal Funding made up 28.7% with an amount of \$2.91 billion; and other sources of funding constituted \$6.07 billion.⁷² Facing risks of market volatility, federal funding uncertainty, and the possibility of a recession or stagflation, the County prioritized prudent budgeting, reduced volatility, and stable community services. In this budget, the County of San Bernardino allocated \$205 million to key programs such as public safety, innovation and technology, and financial security. The budget also allocated a total of \$1.1 billion for capital improvements. Furthermore, the County included a 5-year General Fund plan for the future, which highlighted further civic financial investments into employee investments, human service programs, and public safety.⁷³

San Bernardino Budget Process Timeline and Structures⁷⁴

March 25, 2025 → Budget overview

- Presentation of the budget schedule and fiscal outlook to the board by the county's chief financial officer.

May 6, 2025 → Budget workshop and fiscal overview

- Budget presentation for FY 2025-26 to the Board of Supervisors.
- These meetings are held on Tuesdays, according to the annual calendar of meetings. Their closed sessions begin at 9 a.m., while the public sessions start at 10 a.m.

⁶⁸ "County Profile." <https://indicators.sbcounty.gov/county-profile/>. Accessed 20 Oct. 2025.

⁶⁹ "San Bernardino County Budget Process Starts with Concerns Over Economic Uncertainty." 2025.

<https://heysocal.com/2025/03/28/san-bernardino-county-budget-process-starts-with-concerns-over-economic-uncertainty/>.

⁷⁰ "Get Involved in the 2025-2026 Budget Process." 2025. <https://main.sbcounty.gov/2025/03/20/get-involved-in-the-2025-26-budget-process/>.

⁷¹ "San Bernardino County Approves \$10.5B Budget, Boosts Homeless Services and Wildfire Prevention." 2025.

<https://iecn.com/san-bernardino-county-approves-10-5b-budget-boosts-homeless-services-and-wildfire-prevention/>.

⁷² "Financial Update 2025-2026." 2025. <https://main.sbcounty.gov/wp-content/uploads/sites/80/2025-26-Budget-Financial-Update.pdf>.

⁷³ Ibid.

⁷⁴ "Get Involved in the 2025-2026 Budget Process."

May 20, 2025 → Budget book available

- Delivery of the recommended budget book for FY 2025-26 to the board.
- Recommended budget book made available to the public.⁷⁵

June 10, 2025 → Budget hearing and adoption

- Opportunity for residents to participate through public comments on the recommended FY 2025-26 budget during the board meeting before the final budget is adopted.

December 2025 → Final budget book published

- FY 2025-26 budget book is planned to be published by Dec 2025.

As in many other counties, San Bernardino relies heavily on budget hearings as means to include public participation within the budgeting process. Little other available methods are highlighted within the process, such as email contact or the possible pre-registering for specific meetings. The lack of emphasis on public engagement is enunciated by the often impossible time these public hearings are scheduled for, as meetings are held on a Tuesday at 10AM which is when many residents have other obligations to tend to. In sum, San Bernardino is lacking in public engagement, not solely through the timeline percentage allotted to public engagement, but also through the lack of meaningful opportunities to participate. If time were allocated more efficiently, there would be higher public participation.

San Bernardino Community Involvement

The County of San Bernardino allows public participation solely through virtual, in-person, or advance-submitted comments for the County Board of Supervisors' regular or commission meetings. This information isn't explicitly stated anywhere on the website. Still, on their page about the most recent Budget Workshop meeting, they simply state that the public can give feedback on the budget without explaining how. Additionally, on the county's home page, the public is encouraged to subscribe to the email newsletter to receive notifications about opportunities and events in San Bernardino County, which could be an avenue for the public to stay informed about the budgeting process if it is shared in the newsletter.

On the Open Government section of the website, clicking 'CountyDirect' under 'transparency links' leads to the live and on-demand video access to San Bernardino County meetings, events, and informational presentations⁷⁶. On this page, there are working links to submit a public comment and to learn how to participate, but they just lead back to the home page without actually explaining how the public can get involved.

On the Finance and Administration page of the county's website, a short general overview of the budget is provided in addition to a flyer with notable facts about the budget like how much it was, which sectors the money went to, staffing changes, and capital improvement projects; the public is encouraged to reach out to a provided email with questions concerning the budget⁷⁷. From that page, the public can also click to view all recommended budgets starting in 2001⁷⁸. On

⁷⁵ "2025-2026 Executive Summary & Recommended Budget." 2024.

https://main.sbcounty.gov/wp-content/uploads/sites/80/2025-26-Recommended-Budget-Final_Web-Copy.pdf.

⁷⁶ "Open Government." <https://main.sbcounty.gov/open-government/>. Accessed 10 Nov. 2025.

⁷⁷ "Finance and Administration." <https://main.sbcounty.gov/about-cao/finance/>. Accessed 23 Oct. 2025.

⁷⁸ "Finance and Administration."

that same page, important dates to the budgeting process are listed, notably the Budget Workshop and Fiscal Overview, and that the draft recommended budget is released to Supervisors and the public on May 20th⁷⁹.

The Budget Workshop and Fiscal Overview for the 2026 Budget occurred on May 6th during the regularly scheduled County Board of Supervisors meeting at 10 am; the extensive presentation on current budgeting concerns and areas of focus from the meeting is available for public viewing. The event page includes details on how to submit a written comment via email or mail, specifically for the workshop⁸⁰. Though the budget workshop—and the regularly scheduled County Supervisor meetings—are good opportunities for the public to learn more about the budget, the timing of the meetings makes them very inaccessible for the average working resident. The public can submit comments in advance, watch the meeting live, and view it after it has occurred.

Critical Assessment of Strengths & Shortcomings

Although San Bernardino County's budget process system reflects a strong attempt at fiscal transparency and community inclusion, it falls short in accessibility and inclusivity in public engagement. The Riverside County webpage includes a clearly structured, well-documented timeline of budget processes, as well as accessible presentations and fiscal summaries, allowing for simple layperson explanations of budget processes to constituents. However, public participation occurs almost exclusively during times when attendance is restricted for working residents and those with other weekday obligations. While public commentary submission and virtual participation opportunities are still available, navigating the webpage's budget materials and public engagement instructions can lead users in circles or to unrelated pages, making it difficult for residents to understand where and how to participate. As a result, despite civic engagement efforts, a lack of well-communicated, accessible engagement opportunities limits meaningful constituent contributions to the budget process.

Riverside County

The purpose of this memo is to provide a broad assessment of Riverside County's budget processes, identifying areas to improve inclusivity, equity, and transparency for constituents. Riverside County, the fourth most populous in California, spans 7,303 square miles and serves roughly 2.5 million people across varied urban, suburban, and rural regions.⁸¹ Analysis of the County functions as a reference point for Alameda County, as its geographic, socioeconomic, and demographic diversity provide meaningful insights on the incorporation of varied perspectives into Alameda County's budget system. This analysis draws on publicly available materials and information regarding Riverside County's budget processes for FY 2025-26.

⁷⁹ "San Bernardino County Approves \$10.5B Budget, Boosts Homeless Services and Wildfire Prevention."

⁸⁰ "Get an early look at the 2025-26 County Budget at May 6 Workshop." 2025.

<https://main.sbcounty.gov/2025/05/01/get-an-early-look-at-the-2025-26-county-budget-at-may-6-workshop/>.

⁸¹ "Welcome to the County of Riverside." <https://rivco.org/>. Accessed 13 Nov. 2025.

Budget Process Overview^{82,83}

Riverside County adopts a balanced annual budget each fiscal year, as required by state law, which mandates that in the recommended, adopted, and final budgets, funding sources equal the proposed financing uses. The County operates on an annual budget cycle, with each fiscal year beginning on July 1 and concluding on June 30 of the following year.

The County's budget process is continuous and cyclical, beginning with the development of internal service rates and concluding with the adoption and publication of the budget. Budget amendments can occur throughout the year and are subject to approval by a four-fifths vote of the Board of Supervisors.

The Strategic Financial Plan (SFP), first implemented during the FY 2022-23 budget cycle, continues to guide long-term financial planning and serves as the foundation for each subsequent budget. The SFP provides a five-year projection of departmental priorities, capital improvement plans, General Fund discretionary revenue, and anticipated departmental revenues and expenditures.

From September through December, the Executive Office and County Departments initiate the SFP process, reviewing financial projections and developing internal service rates in accordance with Board policy. During this period, the County also develops and distributes the Budget Priorities Survey to gather input from residents, ensuring that financial planning reflects community needs and values.

The Countywide Budget Kickoff, held in January, marks the formal start of the annual budget development cycle. The Executive Office issues budget guidelines and expectations to promote interdepartmental consistency, while the midyear report, released shortly thereafter, updates financial projections and presents internal service rates for approval.

From January through April, departments submit detailed budget requests to the Executive Office. When resources allow, they may also propose new capital improvement projects. During this period, the County holds Budget Community Workshops across all five supervisorial districts to engage residents directly, identify emerging priorities, and support equitable budgeting practices.

By late spring, the Executive Office compiles the third quarter report, which outlines current-year performance, economic trends, and forecasts for the upcoming fiscal year. These findings inform the preparation of the Recommended Budget, which is submitted to the Board of Supervisors for review in June.

Budget hearings follow, providing the public with an opportunity to comment before the Board of Supervisors votes to adopt the final budget by June 30, in accordance with the County Budget Act.

⁸² "Fiscal Year 2025/26 Recommended Budget."

https://rivco.org/sites/g/files/aldnop116/files/users/user61/FY25-26%20Recommended%20Riverside%20County%20Budget%20Vol%20I%20FINAL_0.pdf. Accessed 13 Nov. 2025.

⁸³ "BUDGET 101: THE COUNTY BUDGET EXPLAINED."

[https://rivco.org/sites/g/files/aldnop116/files/users/user151/FY25-26%20Budget%20-%20Budget%20101%20\(English%20Final\)%20-%20Compressed%20File.pdf](https://rivco.org/sites/g/files/aldnop116/files/users/user151/FY25-26%20Budget%20-%20Budget%20101%20(English%20Final)%20-%20Compressed%20File.pdf). Accessed 13 Nov. 2025.

After adoption, the Executive Office prepares any necessary budget amendments based on Board direction. The year-end closing process begins in July, establishing ending fund balances that roll forward into the new fiscal year. Once the Auditor-Controller's Office finalizes those balances, the Executive Office completes the adopted budget for publication and submits it to the State Controller by December 1.

Budget Process Timeline and Structures

September to December → Strategic Financial Planning and Community Input

- Departments and the Executive Office update the five-year Strategic Financial Plan (SFP)
- The Budget Priorities Survey is developed and distributed to collect community feedback.

January to February → Budget Kickoff and Midyear Review

- The Countywide Budget Kickoff establishes guidelines and expectations for departments.
- The Executive Office issues the midyear financial update and internal service rate approvals.

March to April → Departmental Budget Submissions Due + Community Budget Workshops

- Departments submit budget requests and proposed projects.
- Budget Community Workshops are held across all five supervisorial districts.

May → Third Quarter Report and Budget Preview

- The Executive Office presents the third quarter report with updated forecasts and planning considerations.

June → Budget Hearings and Recommended Budget Adoption

- The Board reviews the Recommended Budget and adopts the final version by June 30.

July to August → Adopted Budget Amended and Year-End Closing

- The Executive Office processes amendments and begins year-end closing procedures.

September to November → Budget Finalization and Publication

- Once year-end balances are finalized by the Auditor-Controller's Office, the adopted budget is finalized and submitted to the State Controller by December 1.

Public Opinion and Engagement

Community members of Riverside may provide input on the county's budget process through multiple avenues. On its budget page, the county's website emphasizes three routes for constituents to express their opinion: a budget priorities survey, community workshops and hearings, and board of supervisors meetings. Constituents may also call the Clerk of the Board, contact their district's Supervisor, and call or write elected officials.⁸⁴

⁸⁴ "Budget Information." <https://rivco.org/budget>. Accessed 13 Nov. 2025.

In 2024, the county undertook a civic engagement campaign.⁸⁵ Their budget website, compared to the other counties in our research, is exemplary. Included on the page are the Budget Priorities Community Survey Results, Adopted and Recommended Budgets for the fiscal years 2025-2026 and 2024-2025, the Budget Archive, and the focal point, the County Budget Civic Engagement Campaign, or “Riverside Budget 101”⁸⁶ The document explicitly invites all kinds of viewers to form a thorough understanding of the county’s budget process, at all levels of governance. A timeline illustrates the budget process, color coding opportunities for community input, and later detailing these processes and, perhaps most impressive, including concrete information on these opportunities with links, dates, and addresses.⁸⁷ In addition, opportunities are not concentrated in a single month, unlike in other counties in our research. This opportunity increases the likelihood that the expression of constituent opinion translates into meaningful public influence.

Public engagement appears more central in Riverside County, as workshops are offered across all five supervisorial districts, and the county emphasizes public engagement to identify community needs, educate residents, build trust and transparency, and support equitable budgeting. Still, the overall percentage of time the public can engage in the budgeting process remains primarily limited to public hearings and could, for example, be improved by increasing the variety of opportunities. The duration of participation is likely separate from the value of public involvement if constructive input is not fostered more efficiently.

The Budget 101 pamphlet purports to provide the above engagement opportunities in Spanish and English, but findings from the budget priorities survey conclude that Spanish-speaking residents require increased language access for civic engagement opportunities.⁸⁸ In a similar vein, the language of the document and process as a whole gestures toward engagement with unincorporated, Native, and non-English speaking communities, but many of these gestures are not backed by action, or initiatives discontinued soon after the Black Lives Matter movement of 2020.^{89, 90} While these findings highlight ongoing challenges, they also underscore the County’s willingness to evaluate its efforts and identify where progress is still needed.

In our analysis of transparency practices, we find that budget documents, records, and public reporting tools are mostly transparent to and accessible by the public. Beyond the resources above provided on the budget website, constituents can access general resources through the Debt Advisory Committee, the Investment Oversight Committee, Finance and Government Services, the Internal Audit, Public and Official Records, and the Riverside County Open Data portal. However, Riverside County might benefit from directly linking its open budget portal to its community engagement opportunities.

Ultimately, Riverside County demonstrates exceptional commitment to community engagement in its budget process on paper; however, time will tell whether this recent restructuring

⁸⁵ “County Launches Community Budget Priorities Survey.” <https://rivco.org/news/county-launches-community-budget-priorities-survey>. Accessed 13 Nov. 2025.

⁸⁶ “Budget Information.”

⁸⁷ “County Budget: Civic Engagement Campaign.”

<https://rivco.org/sites/g/files/aldnop116/files/2025-10/County-of-Riverside-Budget-Campaign-Supplemental.pdf>. Accessed 13 Nov. 2025.

⁸⁸ Fadel, Miriam, et al. “Analysis of Responses to Riverside County’s Community Budget Priorities Survey.” 2025.

<https://rivco.org/sites/g/files/aldnop116/files/users/user61/Riverside%20County%20Survey%202025%20--%20Fadel%2C%20Long%2C%20and%20Mendoza%20--%20SPP%20Report.pdf>.

⁸⁹ “Unincorporated Community Initiatives.” <https://rivco.org/unincorporated-communities-initiative>. Accessed 13 Nov. 2025.

⁹⁰ “Community Listening Sessions.” <https://rivco.org/county-listening-sessions>. Accessed 13 Nov. 2025.

effectively addresses the persistent challenges of equitable participation and the meaningful incorporation of public opinion.

Critical Assessment of Strengths & Areas for Improvement

In terms of providing equitable opportunities for constituents, Riverside County fares well, demonstrating a commitment to community transparency and engagement. Riverside County's "Budget Civic Engagement Campaign" for the 25-26 fiscal year introduced a Budget Priorities Survey to constituents, demonstrating intensive community involvement in the budget process. Although survey findings show that Spanish-speaking and rural residents continue to face barriers to participation despite outreach efforts, the outreach and data collection done in partnership with the University of California, Riverside, demonstrate a level of intentional self-assessment that positions Riverside County to effectively address these inequities over time. While other counties may face similar challenges, Riverside distinguishes itself by actively identifying these gaps in equitable access. The County's easily accessible survey, bilingual materials, and public workshops make budgeting processes more informed by their constituents, reflecting a model of continuous improvement and inclusive governance that strengthens trust between the County and its communities.

Los Angeles County

The purpose of this memo is to provide a broad assessment of Los Angeles County's budget processes, identifying areas where the processes lack inclusivity, equity, or transparency for constituents. Los Angeles County, which has the largest population of any county in the United States, has approximately 10.4 million residents across only a 4,084 square mile area. Los Angeles County's diversity in language and culture enables it to serve as a valuable model for comparison to Alameda County, as it showcases how representatives can incorporate perspectives from a large and varied population into the budget process design. This analysis draws on publicly available materials and information regarding Los Angeles County's budget processes from the 2025 to 2026 fiscal year.⁹¹

Los Angeles Budget Process^{92,93}

The Los Angeles County budget process begins in January, when County departments submit their budget proposals to the Chief Executive Office (CEO). The CEO reviews these proposals, evaluates departmental needs, and makes funding recommendations to the Board of Supervisors (BOS). In accordance with state law, the County is required to maintain a balanced budget each fiscal year.

County funding is drawn primarily from three sources: federal funds, state allocations, and locally generated revenues, such as property and sales taxes. Much of this revenue is restricted to

⁹¹ "Residents." <https://lacounty.gov/residents/>. Accessed 2 Nov. 2025.

⁹² "LA County Budget Basics." 2022. www.youtube.com/watch?v=Y5_OzidMVs&list=PLbIXY1FEJmYggZ_ULSFojjS-WDm-CBcfz&index=21.

⁹³ "Finalizing the County Budget." 2022. www.youtube.com/watch?v=IUnZOaDYN14&list=PLbIXY1FEJmYggZ_ULSFojjS-WDm-CBcfz&index=16.

programs the County is legally mandated to provide, including public health care, family and child assistance, public safety, and election administration. The County’s budget also supports a range of cultural, educational, and recreational programs, such as museums, beaches, libraries, and the extensive park system. Additionally, the County allocates resources to address persistent social challenges and sets aside reserve or “rainy day” funds to sustain essential services during periods of fiscal constraint.

The Board of Supervisors’ priorities and policy values guide the CEO in developing the Recommended Budget, which is submitted to the Board for review in mid-April. Once adopted, this Recommended Budget serves as the initial spending blueprint for the fiscal year and reflects the County’s best assessment at that time of how to fund vital public services.

In May, the Board conducts public hearings to provide residents and other stakeholders the opportunity to comment on and influence the budget. By June, the CEO submits an updated version of the Recommended Budget that incorporates input from the hearings, adjustments for emerging service needs, and changes in available revenues. Following Board approval, traditionally before June 30, this updated plan becomes the Adopted Budget.

Although the Adopted Budget represents the County’s most current financial plan, the budget remains dynamic and adaptive throughout the year. New funding sources and service priorities often arise, prompting further adjustments. In October, the County releases a Supplemental Budget, which integrates updated state, federal, and other external allocations. Once approved, this version becomes the Final Adopted Budget, serving as the County’s comprehensive spending plan for the fiscal year.

Los Angeles Budget Process Timeline and Structures

January → Department Budget Development + Recommendation Development

- County departments submit budget proposals to the Chief Executive Office (CEO).
- The CEO evaluates departmental requests and begins developing recommendations for the Board of Supervisors (BOS).

April → Presentation and Adoption of Recommended Budget by BOS

- The CEO presents the Recommended Budget to the BOS for review and consideration.

May → Public Hearings on Recommended Budget

- BOS holds public hearings on the Recommended Budget
- Public hearings begin on May 7

June → Budget Deliberations and Changes to Recommended Budget

- The CEO returns to the BOS with proposed adjustments to the Recommended Budget.
- The BOS approves the Adopted Budget before June 30.

July - September → Recommendations on Allocation (Ex. 2025-2026 Fiscal Year)

- CFCI Recommendations
- Measure H Recommendations

- State Budget Allocations Federal Budget Allocations
- Federal Budget Allocations
- Additional Board Motions
- The final adopted budget is scheduled for September 30

*October → Budget Deliberations and Adoption of Final Adopted Budget*⁹⁴

- The CEO submits the Supplemental Budget
- Once approved by the BOS, this version becomes the Final Adopted Budget.

The overall budgeting process extends from January through October, beginning with departmental budget submissions to the Chief Executive Office and concluding with the adoption of the Final Budget in October. Within this timeline, there are defined opportunities for the public to engage in the budget process, primarily through public hearings held in May during the Board of Supervisors' review of the Recommended Budget. The County of Los Angeles' budgeting website provides comprehensive and accessible materials that allow residents to learn about the budget process and prepare for participation in public discussions. Overall, the County offers multiple resources and structured opportunities for community involvement throughout the annual budget cycle.

Los Angeles Community Involvement

Los Angeles County solicits community input primarily through the public commenting process. On the Board Meeting Agendas page, it explains how to join the meeting virtually, as well as specifically points out how you can address the board.⁹⁵ Linked there is a page specifically about how to participate, where there are extremely in-depth instructions for how to speak in person, how to remotely make a comment over the virtual meeting or over the phone, how to only view or listen to the meeting, and how to submit a written comment in advance.⁹⁶ Public comments must be submitted one business day in advance of the meeting.⁹⁷ This information, however, cannot be found on the Budget page of the website, which might cause some confusion and accessibility issues for constituents.

The regular County Board of Supervisors meetings are held on Tuesdays at 11 am. This time doesn't make the meetings very accessible because it is during the typical work hours for the public.⁹⁸ Despite the time, the recurring meetings are very accessible because the virtual meetings can be translated into over 60 languages, and the County offers translated agendas as well.⁹⁹ The public is also easily able to request disability accommodations or a translator for the in-person meetings.¹⁰⁰ In addition to that, an FAQ page is provided giving in-depth information on how to attend the meetings, how to give a public comment, where to park, how long the meetings typically last, and much more, making attending the meetings even more attainable.¹⁰¹

⁹⁴ "Understanding the LA County Budget." <https://ceo.lacounty.gov/budget/>. Accessed 12 Nov. 2025.

⁹⁵ "Board Meetings/Agendas." <https://bos.lacounty.gov/board-meeting-agendas/>. Accessed 12 Nov. 2025.

⁹⁶ "How to Participate." <https://bos.lacounty.gov/board-meeting-agendas/how-to-participate/>. Accessed 12 Nov. 2025.

⁹⁷ "Request to Address the Board of Supervisors." <https://publiccomment.bos.lacounty.gov/>. Accessed 12 Nov. 2025.

⁹⁸ "Board Meetings/Agendas."

⁹⁹ Ibid.

¹⁰⁰ "How to Participate."

¹⁰¹ "Board Meetings/Agendas."

The Los Angeles County budget website provides abundant, transparent, and somewhat accessible data that constituents can analyze and interpret to inform the substance of their public comments. Linked on the budget page are a series of short, animated budget explainer videos, for which the county was awarded in 2023 by the NACo (National Association of Counties).¹⁰² Following these videos are an extensive budget archive, twelve ‘Budget Fast Facts and Fact Sheets’, a simplified budget timeline graphic, a presentation on supplemental budget changes, and more.^{103, 104} Each of these resources allows constituents to inform their opinions on the system and history of the county’s budget process. Public reporting tools, however, can be challenging to locate, but they are extensive and contain visually engaging data. The open data site houses a data catalog which includes a ‘department hub site’ for the Auditor-Controller.¹⁰⁵ This page outlines the department’s responsibilities, key figures in budget data for the current fiscal year, links to the budget summary, and an interactive, thorough visualization of open data on the county’s appropriation budget, revenue budget, expenditures, and employee salaries.¹⁰⁶ Though this resource can function as a comprehensive informational tool for all budget data, it is buried on the county’s website.¹⁰⁷

Ultimately, Los Angeles County reflects a varied pattern of public opinion and engagement: although participation opportunities are well established, access to certain data and information remains limited.

Critical Assessment of Strengths & Shortcomings

Los Angeles County’s budget process system demonstrates strong commitment to transparency and accessibility for constituents, maintaining equitable public engagement opportunities within the tight deadlines of the budget process cycle. The County provides extensive educational and informational tools, such as detailed explanations of the budget process system, participation guides, fact sheets, and multilingual resources, that make complex fiscal budgetary information more understandable for its diverse population. Though narrow timeframes for public comment submissions limit the public’s ability to influence budget revision, the County compensates with clear, in-depth instructions on multiple avenues for meaningful participation, including in-person contributions, virtual public comment, and advance written submissions. However, some budgetary informational resources, while detailed and helpful, are difficult to locate through the County website, reducing the accessibility of fiscal data potentially critical to budget decision making.

¹⁰² “Explaining LA County’s Budget: Animated Video Series.” 2023. www.naco.org/resources/award-programs/explaining-la-county%E2%80%99s-budget-animated-video-series.

¹⁰³ “County of Los Angeles Budget at a Glance.” 2025.

https://file.lacounty.gov/SDSInter/lac/1193259_2025-26SupplementalBudgetFactSheet.pdf.

¹⁰⁴ “Supplemental Changes Budget Fiscal Year 2025-26.” 2025.

https://file.lacounty.gov/SDSInter/lac/1193050_FINALSeptember-30-Budget-Presentationforposting.pdf.

¹⁰⁵ “County of Los Angeles Open Data.” <https://data.lacounty.gov/>. Accessed 12 Nov. 2025.

¹⁰⁶ “County of Los Angeles Auditor Controller.” <https://data.lacounty.gov/pages/54224b07ae0f4f22be19bf6086f9d132>. Accessed 12 Nov. 2025.

¹⁰⁷ “Auditor Controller County Administration.” <https://storymaps.arcgis.com/stories/6082d45cf9114be99ae38a3f37df7990#ref-n-2NXemN>. Accessed 12 Nov. 2025.