

# An Introduction to City and County Budgets

Assembly Local Government Committee  
Assembly Budget Subcommittee#4  
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## Cities & Counties Vary and so do their finances

- Geography: proximity, climate, terrain, access
- Community Character / Vision: Land use  
Bedroom? Industrial? Tourist? Rural? etc.
- Size – urban / rural
- Governance – full service / not
  
- ❖ Statewide generalizations often mask trends  
among sub-groups

# Cities . . .

- are general purpose local governments
- provide essential frontline municipal services tailored to meet the unique needs of their communities
- are funded mostly by locally enacted revenues
- provide land use planning and control

# Counties . . .

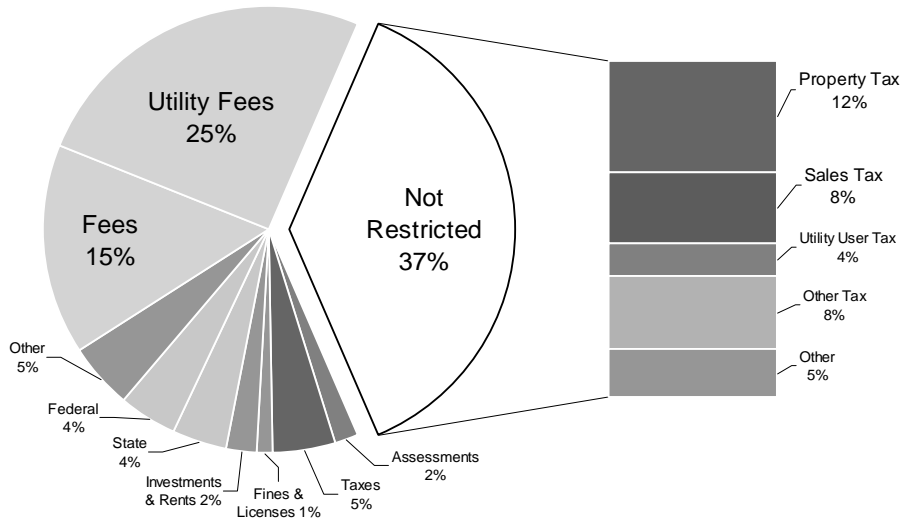
- Hybrid local/state
  - state/federal programs: Aid to families (CalWORKS), food stamps, foster care, In-Home Support Services, alcohol & drug treatment
  - countywide services: jails, courts, elections, property tax collection
  - “city” services to unincorporated areas
- More mandates, less discretionary \$, more vulnerable to state budgetary action

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## California City Revenues



Source: CaliforniaCityFinance.com computations from data from California State Controller (revenues). Does not include data from the following cities that failed to report: Beaumont, Gustine City, Loyalton, San Diego, Taft, and Tulelake.

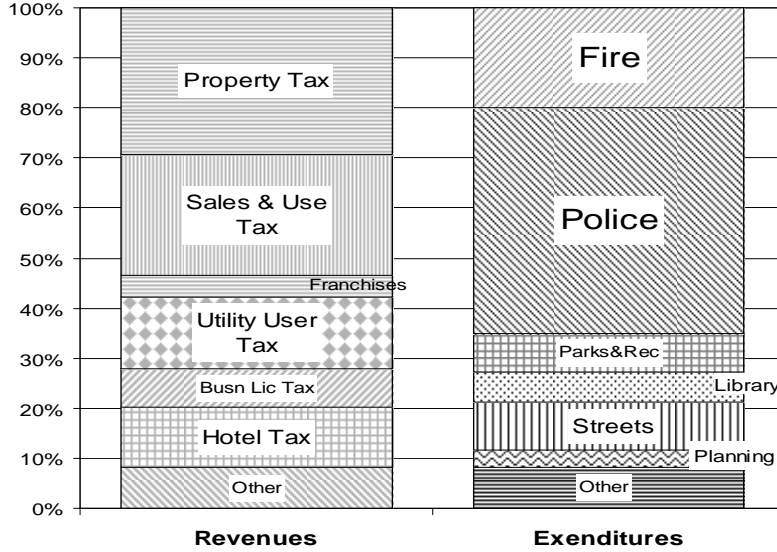
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# Discretionary Revenues and Spending

Typical Full Service City



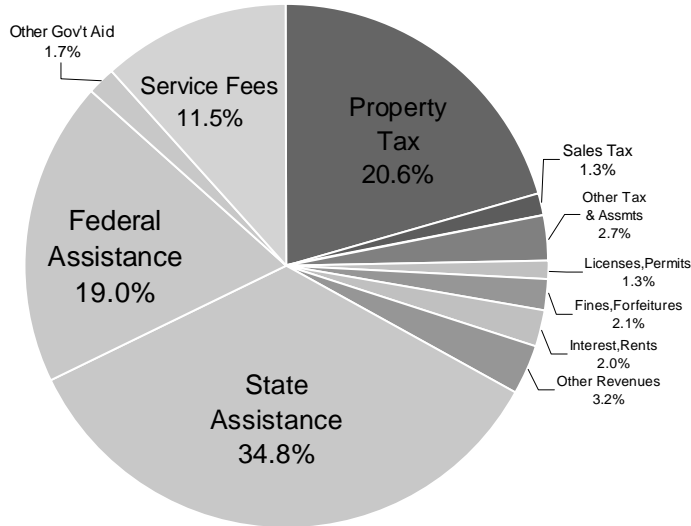
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Source: Coleman Advisory Services computations from State Controller reports

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# California County Revenues



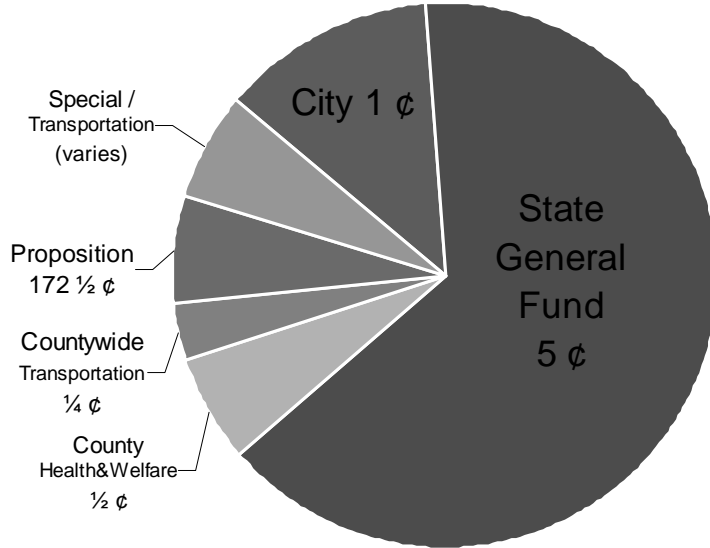
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Source: CaliforniaCityFinance.com computations from data from California State Controller.

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# Where Your Sales Tax Goes

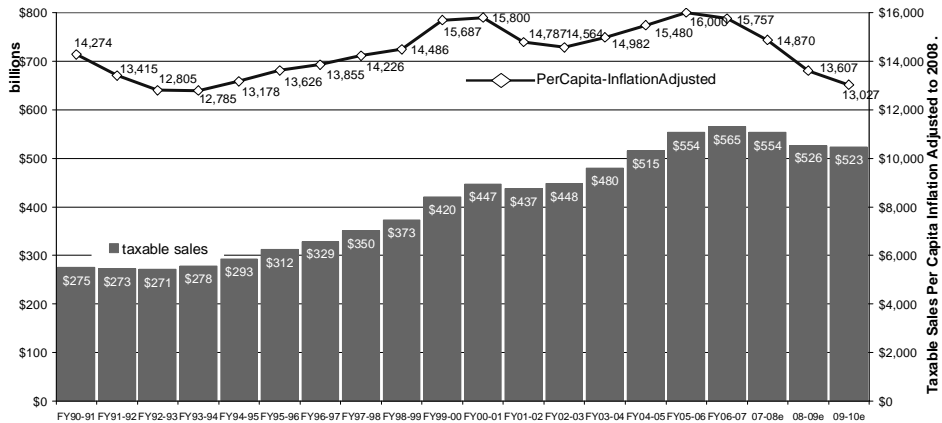


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# California Taxable Sales



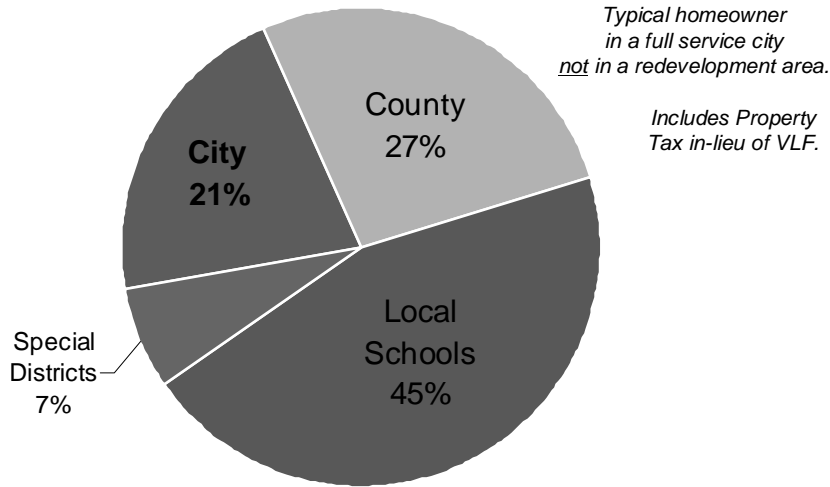
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# Where Your Property Tax Goes

Typical city resident

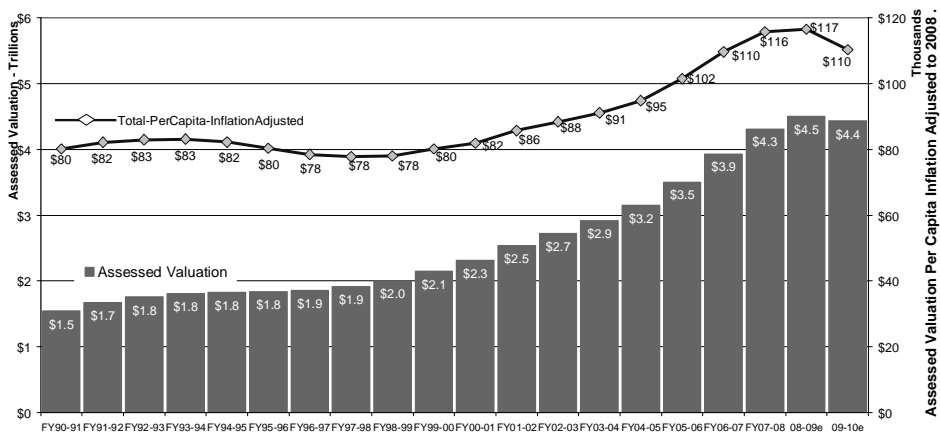


Source: Coleman Advisory Services computations from Board of Equalization and State Controller data.  
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# Assessed Valuation of Property



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