

STATE OF OKLAHOMA

2nd Session of the 44th Legislature (1994)

HOUSE BILL NO. 1987

By: York

AS INTRODUCED

An Act relating to counties and county officers;  
amending 19 O.S. 1991, Sections 1410, 1411, 1412  
and 1418, which relate to the County Budget Act;  
modifying contents of fund budget; providing for  
arbitration upon certain disagreements with county  
budget board; providing for complaint or hearing  
before county excise board; providing for county  
excise board to act as an arbitration board;  
prohibiting diversion of certain funds; providing  
an effective date; and declaring an emergency.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 19 O.S. 1991, Section 1410, is amended to read as follows:

Section 1410. A. At least thirty (30) days prior to the beginning of each fiscal year, a budget for each fund of the county for which a budget is required shall be completed by the county budget board. Each budget shall provide a complete financial plan for the budget year. The budget format shall be as prescribed by the State Auditor and Inspector. The format shall contain at least the following in tabular form for each fund, itemized by department and account within each fund:

1. Actual revenues and expenditures for the immediate prior fiscal year, including all transfers to or from each fund or department;

2. Estimated actual revenues and expenditures for the current fiscal year; and

3. Estimated revenues and proposed expenditures for the budget year.

B. The budget for each fund shall contain a budget summary. It shall also be accompanied by a budget message from the governing body which shall explain the budget and describe its important features.

C. The estimate of revenues in each fund for any budget year shall include probable income by source which the county is legally empowered to collect or receive at the time the budgets are adopted. The estimate shall be based upon a review and analysis of past and anticipated revenues of the county. Any portion of the budget of revenues to be derived from ad valorem property taxation shall not exceed the estimated amount of tax which is available for appropriation, as provided by the county excise board, or which can or must be raised as required by law. The budget of expenditures for each fund shall not exceed the estimated revenues for each fund. No more than ten percent (10%) of the total budget for any fund may be budgeted for miscellaneous purposes. Included in the budget of revenues or expenditures for any fund may be amounts transferred from or to another fund. Any such interfund transfer shall be shown as a transfer from the one fund and as a transfer to the other fund.

D. The county budget board shall determine the needs of the county for sinking fund purposes, pursuant to Section 431 of Title 62 of the Oklahoma Statutes and Section 28 of Article X of the Oklahoma Constitution, and include these requirements in the debt service fund budget for the budget year.

SECTION 2. AMENDATORY 19 O.S. 1991, Section 1411, is amended to read as follows:

Section 1411. A. On or before a date set by the county budget board, the county excise board shall provide a tentative estimate of anticipated revenues from all sources, classified by funds, for the succeeding fiscal year.

B. On or before a date set by the county budget board, each officer, board or commission and all employees charged with the management or control of any department or office, as determined by the county budget board, shall prepare for the succeeding fiscal year, on forms provided by the budget board, estimated revenues and expenditures of the department or office. The county budget board may require such additional statistics or financial statements from county officers or others to enable it to ascertain fiscal conditions and needs. The information as to estimated revenues is supplementary and is not intended to equal estimated expenditures. The information required from each department, office, board or commission shall be set forth in tabular form, as follows:

1. Actual revenues and expenditures in the immediate prior fiscal year;
2. Budget estimates for the current fiscal year;
3. Actual revenues and expenditures for a period of six (6) to (9) nine months, as appropriate, of the current fiscal year;
4. Estimated actual revenues and expenditures for the current fiscal year; and
5. Estimated revenues and proposed expenditures for the budget year.

C. The budget board shall estimate, on the basis of demonstrated need, the expenditures for the budget year after a review of the budget requests and estimates of the department heads, officers, boards or commissions. Each such official shall be heard by the budget board prior to making of its final estimates, but

thereafter it may revise any estimates as deemed advisable before finalizing the proposed budget for each fund. If any county officers disagree with the final proposed budget by the budget board, such officers may appeal the decision of the budget board, within five (5) days of such decision, to the county excise board which shall act as an arbitration board in this matter.

SECTION 3. AMENDATORY 19 O.S. 1991, Section 1412, is amended to read as follows:

Section 1412. The county budget board shall hold a public hearing on the proposed budget no later than fifteen (15) days prior to the beginning of the budget year. Notice of the date, time and place of the hearing, together with the proposed budget summaries, shall be published in a newspaper of general circulation in the county not less than five (5) days before the date of the hearing. Affidavit and proof of publication shall be attached to the budget when filed with the county excise board and State Auditor and Inspector. The county clerk shall make available a sufficient number of copies of the proposed budgets as the county budget board shall determine and have them available for review or for distribution or sale at the office of the county clerk. At the public hearing on the budgets, any person may present to the county budget board comments, recommendations or information on any part of the proposed budget. If, after the public hearing, any person has any complaints or disagreements with the budget prepared by the county budget board, such person may immediately file a written complaint with the county excise board or file with the county excise board a written request for a hearing before the county excise board. The county excise board shall act as an arbitration board on such complaint and the decision of the county excise board shall be final.

SECTION 4. AMENDATORY 19 O.S. 1991, Section 1418, is amended to read as follows:

Section 1418. A county budget board may authorize transfers of any unencumbered and unexpended appropriation or any portion thereof from one expenditure category to another within the same department or from one department to another within the same fund, except that no appropriation for debt service or other appropriation required by law or resolution may be reduced below the minimums required. Interfund transfers may be made only as authorized by this act or as provided in the budget as adopted or amended according to Sections ~~10, 14~~ 1410, 1414 and ~~20~~ 1420 of this ~~act~~ title. However, no funds from ad valorem taxes appropriated by the county excise board for a specific fund or purpose may be diverted from the original purpose without the written consent of the county excise board.

SECTION 5. This act shall become effective July 1, 1994.

SECTION 6. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

44-2-7781

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