

1 STATE OF OKLAHOMA

2 1st Session of the 54th Legislature (2013)

3 COMMITTEE SUBSTITUTE
4 FOR
5 HOUSE BILL NO. 1230

By: Quinn

6
7 COMMITTEE SUBSTITUTE

8 An Act relating to counties and county officers;
9 amending 19 O.S. 2011, Sections 1408, 1411 and 1412,
10 which relate to the County Budget Act; modifying
11 preparation of budget; defining term; declaring fund
12 balances be treated as revenue; requiring independent
13 estimates; modifying budget summaries; and providing
14 an effective date.

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

16 SECTION 1. AMENDATORY 19 O.S. 2011, Section 1408, is
17 amended to read as follows:

18 Section 1408. A. The county budget board shall prepare for
19 each budget year a budget for each fund ~~whose activities require~~
20 ~~funding through appropriation from the budget board~~ for which there
21 is a reasonably anticipated fund balance or revenues.

22 B. The county budget board shall include each fund for which
23 any department head or elected official has spending authority,
24 irrespective of the fund type or whether or not the fund is, either
by law or accredited budgeting standards, subject to appropriation.

1 SECTION 2. AMENDATORY 19 O.S. 2011, Section 1411, is
2 amended to read as follows:

3 Section 1411. A. On or before a date set by the county budget
4 board, the county excise board shall provide a tentative estimate of
5 anticipated revenues from all sources, classified by funds, for the
6 succeeding fiscal year. For the purposes of this section, "all
7 sources" means any reasonably anticipated revenue for any fund of
8 any department or elected office within the county. For the
9 purposes of the County Budget Act, fund balances shall be treated as
10 revenue.

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

23 1. Actual revenues and expenditures in the immediate prior
24 fiscal year;

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

8 C. The budget board shall estimate, on the basis of

9 demonstrated need, the expenditures for the budget year after a

10 review of the budget requests and estimates of the department heads,

11 officers, boards or commissions. Each such official shall be heard

12 by the budget board prior to making of its final estimates, but

13 thereafter it may revise any estimates as deemed advisable before

14 finalizing the proposed budget for each fund.

15 SECTION 3. AMENDATORY 19 O.S. 2011, Section 1412, is

16 amended to read as follows:

17 Section 1412. The county budget board shall hold a public

18 hearing on the proposed budget no later than fifteen (15) days prior

19 to the beginning of the budget year. Notice of the date, time and

20 place of the hearing, together with the proposed budget summaries,

21 shall be published in a newspaper of general circulation in the

22 county not less than five (5) days before the date of the hearing.

23 Affidavit and proof of publication shall be attached to the budget

24 when filed with the county excise board and State Auditor and

1 Inspector. The county clerk shall make available a sufficient
2 number of copies of the proposed budgets as the county budget board
3 shall determine and have them available for review or for
4 distribution or sale at the office of the county clerk. At the
5 public hearing on the budgets, any person may present to the county
6 budget board comments, recommendations or information on any part of
7 the proposed budget. Budget summaries shall be grouped by
8 department or elected office and shall include beginning fund
9 balances for each department or elected office and for the county as
10 a whole.

11 SECTION 4. This act shall become effective November 1, 2013.

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13 54-1-7456 LRB 02/28/13
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