

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 1986

By: Brumbaugh

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5
6 AS INTRODUCED

7 An Act relating to counties and county officers;
8 amending 19 O.S. 2011, Sections 1408, 1411, 1412,
9 1414, which relate to the County Budget Act;
10 modifying preparation of budget; defining term;
11 declaring fund balances be treated as revenue;
12 requiring independent estimates; authorizing hiring
13 of staff; modifying budget summaries; providing Board
14 oversight of county budget; and providing an
15 effective date.

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

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

19 Section 1408. The county budget board shall prepare for each
20 budget year a budget for each fund ~~whose activities require funding~~
21 ~~through appropriation from the budget board~~ for which there is a
22 reasonably anticipated fund balance or revenues. The county budget
23 shall include each fund for which any department head or elected
24 official has spending authority, 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. The county excise board shall arrive at the tentative
11 estimates independently. In furtherance of this requirement and the
12 other requirements of the county excise board, the county excise
13 board is authorized to hire appropriate staffing on either a
14 permanent, full-time, part-time, temporary, or contract basis. The
15 county budget board shall include in its annual budget sufficient
16 funds for these purposes.

17 B. On or before a date set by the county budget board, each
18 officer, board or commission and all employees charged with the
19 management or control of any department or office, as determined by
20 the county budget board, shall prepare for the succeeding fiscal
21 year, on forms provided by the budget board, estimated revenues and
22 expenditures of the department or office. The county budget board
23 may require such additional statistics or financial statements from
24 county officers or others to enable it to ascertain fiscal

1 conditions and needs. The information as to estimated revenues is
2 supplementary and is not intended to equal estimated expenditures.
3 The information required from each department, office, board or
4 commission shall be set forth in tabular form, as follows:

5 1. Actual revenues and expenditures in the immediate prior
6 fiscal year;

7 2. Budget estimates for the current fiscal year;

8 3. Actual revenues and expenditures for a period of six (6) to
9 (9) nine months, as appropriate, of the current fiscal year;

10 4. Estimated actual revenues and expenditures for the current
11 fiscal year; and

12 5. Estimated revenues and proposed expenditures for the budget
13 year.

14 C. The budget board shall estimate, on the basis of
15 demonstrated need, the expenditures for the budget year after a
16 review of the budget requests and estimates of the department heads,
17 officers, boards or commissions. Each such official shall be heard
18 by the budget board prior to making of its final estimates, but
19 thereafter it may revise any estimates as deemed advisable before
20 finalizing the proposed budget for each fund.

21 SECTION 3. AMENDATORY 19 O.S. 2011, Section 1412, is
22 amended to read as follows:

23 Section 1412. The county budget board shall hold a public
24 hearing on the proposed budget no later than fifteen (15) days prior

1 to the beginning of the budget year. Notice of the date, time and
2 place of the hearing, together with the proposed budget summaries,
3 shall be published in a newspaper of general circulation in the
4 county not less than five (5) days before the date of the hearing.
5 Affidavit and proof of publication shall be attached to the budget
6 when filed with the county excise board and State Auditor and
7 Inspector. The county clerk shall make available a sufficient
8 number of copies of the proposed budgets as the county budget board
9 shall determine and have them available for review or for
10 distribution or sale at the office of the county clerk. At the
11 public hearing on the budgets, any person may present to the county
12 budget board comments, recommendations or information on any part of
13 the proposed budget. Budget summaries shall be grouped by
14 department or elected office and shall include beginning fund
15 balances for each department or elected office and for the county as
16 a whole.

17 SECTION 4. AMENDATORY 19 O.S. 2011, Section 1414, is
18 amended to read as follows:

19 Section 1414. A. In addition to any other powers and duties
20 granted to the county excise board in this act, the board shall act
21 in an oversight capacity with respect to the county budget. The
22 county excise board shall examine the county budgets. The excise
23 board may take the following actions on the budgets:

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1 1. For any items or amounts which are not authorized by law or
2 which may be contrary to law, the unlawful amounts or items shall be
3 stricken and disregarded;

4 2. Any amount which exceeds the lawful amount authorized by law
5 shall be reduced to the extent authorized by law;

6 3. If any items or amounts are mandated by law and not provided
7 for the county excise board shall return the budget to the county
8 budget board to revise the budget to provide for the mandated items
9 or amounts. The county budget board shall revise or amend the
10 budget as needed and resubmit the budget within fifteen (15) days of
11 the return by the excise board;

12 4. If any portion of the budget of revenues to be derived from
13 ad valorem property tax exceeds the amount of tax which is available
14 for appropriation, as finally determined and computed by the county
15 excise board, the excise board shall return the budget to the county
16 budget board to revise or amend the budget as needed and resubmit
17 the budget within fifteen (15) days of the return by the excise
18 board;

19 5. If any reduction or amendment in the budget is required by
20 the computations of Section 3017 of Title 68 of the Oklahoma
21 Statutes, the county excise board shall note these and return the
22 budget to the county budget board to revise or amend the budget as
23 needed and resubmit the budget within fifteen (15) days from the
24 date of the return by the excise board; and

1 6. If the budget is within the income and revenues lawfully
2 available, the excise board shall approve the budget and compute the
3 levy required.

4 B. At the time required by law, the county excise board shall
5 compute the appropriations and levy the taxes necessary for the
6 county for the budget year in accordance with this act and Section
7 3017 of Title 68 of the Oklahoma Statutes.

8 C. The secretary of the county excise board shall certify the
9 approved budget to the county budget board, the county treasurer and
10 the State Auditor and Inspector. A copy of the budget as adopted
11 and approved by the excise board shall be filed in the offices of
12 the county clerk, the secretary of the county excise board and the
13 State Auditor and Inspector.

14 SECTION 5. This act shall become effective November 1, 2013.

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16 54-1-6178 LRB 12/27/12

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