

1 irrespective of the fund type or whether or not the fund is, either
2 by law or accredited budgeting standards, subject to appropriation.

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

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

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

1 The information required from each department, office, board or
2 commission shall be set forth in tabular form, as follows:

3 1. Actual revenues and expenditures in the immediate prior
4 fiscal year;

5 2. Budget estimates for the current fiscal year;

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

8 4. Estimated actual revenues and expenditures for the current
9 fiscal year; and

10 5. Estimated revenues and proposed expenditures for the budget
11 year.

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

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

21 Section 1412. The county budget board shall hold a public
22 hearing on the proposed budget no later than fifteen (15) days prior
23 to the beginning of the budget year. Notice of the date, time and
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1 place of the hearing, together with the proposed budget summaries,
2 shall be published in a newspaper of general circulation in the
3 county not less than five (5) days before the date of the hearing.
4 Affidavit and proof of publication shall be attached to the budget
5 when filed with the county excise board and State Auditor and
6 Inspector. The county clerk shall make available a sufficient
7 number of copies of the proposed budgets as the county budget board
8 shall determine and have them available for review or for
9 distribution or sale at the office of the county clerk. At the
10 public hearing on the budgets, any person may present to the county
11 budget board comments, recommendations or information on any part of
12 the proposed budget. Budget summaries shall be grouped by
13 department or elected office and shall include beginning fund
14 balances for each department or elected office and for the county as
15 a whole.

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

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18 COMMITTEE REPORT BY: COMMITTEE ON GOVERNMENT MODERNIZATION, dated
19 03/04/2013 - DO PASS, As Amended and Coauthored.
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