

Guideline for how the state & county appropriations process should take place.

The process is based on a framework of statutory deadlines established by the State. The remainder of the process is established by the Board of County Commissioners and County Excise Board.

County government can function in one of two ways when it is to prepare the annual budget.

One, the Board of County Commissioners can recommend a budget to the County Excise Board. Ultimately, the excise board is responsible for reviewing and finalizing the county budget. This is the method used today in Logan County, OK.

The other method requires county officers as a unit, under the title "county budget board," to prepare a county budget. This method is used by only 8 counties in Oklahoma including Oklahoma County.

Role of the County Excise Board

The county excise board is an agency of the state as part of a system of checks and balances. In this role, the county excise board has the responsibility to require the following:

1. Adequate and accurate reporting of revenues and expenditures for all budget and supplemental purposes.
2. Adequate provisions for the performance of mandatory constitutional and statutory governmental functions within the available revenues.

The budget process begins with the county excise board holding an annual budget planning conference with each county officer and department head. The budget planning conferences are held before July 1. At the conference, the excise board provides the principal officers with an estimate of probable revenues for the upcoming fiscal year.

County Officers Annual Report

Each county officer prepares the county officer's annual report. The report is made on a budget form provided by the county clerk. The report consists of an estimate of earnings, a report of prior expenditures, and an estimate of needs. The estimate of earnings and the report of prior expenditures show the income received along with the cost of operating the office in the outgoing fiscal year. The estimate of needs is an itemized statement of the revenue needed to operate the office during the upcoming fiscal year. Items included are personal services, salaries, travel expense, maintenance and operation and capital outlay.

Roles of the Board of County Commissioners

On the first Monday in August, the Board of County Commissioners is required to begin reviewing the county officers' annual reports, preparing the county's annual financial statement as of June 30, and preparing the county's annual estimate of needs. The county's annual financial statement and annual estimate of needs make up the county's annual budget report. The board should submit the annual financial statement and estimate of needs to the county excise board by August 17.

Finalizing the Annual Budget

The county excise board is charged with providing each county officer with adequate funds to carry out the constitutional and statutory duties of the office while remaining within the estimate of available funds. The excise board is empowered to require all revenue and expenses be reported adequately and accurately.

In approving the county budget, the excise board proceeds as follows:

1. Examine the financial statements of the county officers.
2. Examine the estimate of needs.
3. Estimate the total revenues available to each fund.
4. Revise the budget in whole or part when the total estimate of needs exceeds the total revenues available.

If needs exceed the available funds, county services authorized by statute, yet not required by statute, are to be reduced. If these reductions do not balance the budget, county services required by statute but not required by the state constitution, are to be reduced. The final budget must be within the available funds. Once the budget document is finalized, it is signed by the approving board members and official copies filed with the State Auditor and Inspector and in the county clerk's office. It is available for public viewing at all times in the clerk's office. Citizens also have the right to protest "alleged illegal levies" coming out of the budget process.