Budget Process for Counties (12 hours)

In this two-day course, participants learn the content and purposes of the SA&I Estimate of Needs and Financial Statement. Participants gain a more thorough understanding of budget processes and the statutory roles of county officials. Sources of revenues, plus revenue and expenditure reporting, are covered in detail. Statutory guidelines plus the requirements for appropriating and estimating available revenues are presented. A practical, hands-on, Oklahoma county case study is used throughout the course.

Credit Hours (12) count toward:
- County Assessor Certification
- County Clerk Basic Certification
- County Commissioner Basic Certification/Accreditation
- County Sheriff Certification
- County Treasurer Advanced I Certification

Testimonials from Participants:
- “I really liked all the hands on, I think that really helps when you actually do the work.”
- “Good Class. Very informative.”
- “I really enjoyed the interaction and also the case study workbook.”
- “This was a real enjoyable and fun class and I learned quite a lot about why we do what we do in our county.”
- “Very informative, the budget process is new to me and a little overwhelming, but the class was helpful. Now I understand it better.”
- “Overall it was a good course. I had a hard time with the worksheets, but I relate that to the fact that I have never worked with Budget before. The second half of the class I understood a lot better.”
- “I used the information from class to work up a budget for the S.O. I learned how the $ were generated and how it effects the county, so I could better explain how I come up with the budget I presented to my sheriff.”

Course Outline
I. Introduction to the County Government Budget Process
II. County Fiscal Timetable as Defined by Statutes
III. Roles of Each of the Various County Officials regarding the Budget
IV. County Financial Statements for the Fiscal Year Just Ended
   A. Revenues
   B. Expenditures
V. County Budget (Estimate of Needs)
   A. Estimating Available Funds
   B. Allocating (Budgeting) Available Funds
VI. Completing the Budget
   A. Computation of Levies
   B. Budget Presentation
VII. Resources (Appendices) for Future Use