

1 STATE OF OKLAHOMA

2 2nd Session of the 52nd Legislature (2010)

3 HOUSE BILL 3006

By: Peterson

4
5
6 AS INTRODUCED

7 An Act relating to counties and county officers;
8 amending 19 O.S. 2001, Section 1505, as last amended
9 by Section 1, Chapter 289, O.S.L. 2009 (19 O.S. Supp.
10 2009, Section 1505), which relates to county
11 purchasing procedures; modifying requirement for
12 approval of certain payments by board of county
13 commissioners; amending 62 O.S. 2001, Section 331,
14 which relates to certain accounting requirements;
15 modifying provisions related to segregation of
16 certain accounts; repealing 19 O.S. 2001, Section
17 177.2, which relates to certain county audit fees;
18 providing an effective date; and declaring an
19 emergency.

20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100
101
102
103
104
105
106
107
108
109
110
111
112
113
114
115
116
117
118
119
120
121
122
123
124
125
126
127
128
129
130
131
132
133
134
135
136
137
138
139
140
141
142
143
144
145
146
147
148
149
150
151
152
153
154
155
156
157
158
159
160
161
162
163
164
165
166
167
168
169
170
171
172
173
174
175
176
177
178
179
180
181
182
183
184
185
186
187
188
189
190
191
192
193
194
195
196
197
198
199
200
201
202
203
204
205
206
207
208
209
210
211
212
213
214
215
216
217
218
219
220
221
222
223
224
225
226
227
228
229
230
231
232
233
234
235
236
237
238
239
240
241
242
243
244
245
246
247
248
249
250
251
252
253
254
255
256
257
258
259
260
261
262
263
264
265
266
267
268
269
270
271
272
273
274
275
276
277
278
279
280
281
282
283
284
285
286
287
288
289
290
291
292
293
294
295
296
297
298
299
300
301
302
303
304
305
306
307
308
309
310
311
312
313
314
315
316
317
318
319
320
321
322
323
324
325
326
327
328
329
330
331
332
333
334
335
336
337
338
339
340
341
342
343
344
345
346
347
348
349
350
351
352
353
354
355
356
357
358
359
360
361
362
363
364
365
366
367
368
369
370
371
372
373
374
375
376
377
378
379
380
381
382
383
384
385
386
387
388
389
390
391
392
393
394
395
396
397
398
399
400
401
402
403
404
405
406
407
408
409
410
411
412
413
414
415
416
417
418
419
420
421
422
423
424
425
426
427
428
429
430
431
432
433
434
435
436
437
438
439
440
441
442
443
444
445
446
447
448
449
450
451
452
453
454
455
456
457
458
459
460
461
462
463
464
465
466
467
468
469
470
471
472
473
474
475
476
477
478
479
480
481
482
483
484
485
486
487
488
489
490
491
492
493
494
495
496
497
498
499
500
501
502
503
504
505
506
507
508
509
510
511
512
513
514
515
516
517
518
519
520
521
522
523
524
525
526
527
528
529
530
531
532
533
534
535
536
537
538
539
540
541
542
543
544
545
546
547
548
549
550
551
552
553
554
555
556
557
558
559
560
561
562
563
564
565
566
567
568
569
570
571
572
573
574
575
576
577
578
579
580
581
582
583
584
585
586
587
588
589
590
591
592
593
594
595
596
597
598
599
600
601
602
603
604
605
606
607
608
609
610
611
612
613
614
615
616
617
618
619
620
621
622
623
624
625
626
627
628
629
630
631
632
633
634
635
636
637
638
639
640
641
642
643
644
645
646
647
648
649
650
651
652
653
654
655
656
657
658
659
660
661
662
663
664
665
666
667
668
669
670
671
672
673
674
675
676
677
678
679
680
681
682
683
684
685
686
687
688
689
690
691
692
693
694
695
696
697
698
699
700
701
702
703
704
705
706
707
708
709
710
711
712
713
714
715
716
717
718
719
720
721
722
723
724
725
726
727
728
729
730
731
732
733
734
735
736
737
738
739
740
741
742
743
744
745
746
747
748
749
750
751
752
753
754
755
756
757
758
759
760
761
762
763
764
765
766
767
768
769
770
771
772
773
774
775
776
777
778
779
780
781
782
783
784
785
786
787
788
789
790
791
792
793
794
795
796
797
798
799
800
801
802
803
804
805
806
807
808
809
810
811
812
813
814
815
816
817
818
819
820
821
822
823
824
825
826
827
828
829
830
831
832
833
834
835
836
837
838
839
840
841
842
843
844
845
846
847
848
849
850
851
852
853
854
855
856
857
858
859
860
861
862
863
864
865
866
867
868
869
870
871
872
873
874
875
876
877
878
879
880
881
882
883
884
885
886
887
888
889
890
891
892
893
894
895
896
897
898
899
900
901
902
903
904
905
906
907
908
909
910
911
912
913
914
915
916
917
918
919
920
921
922
923
924
925
926
927
928
929
930
931
932
933
934
935
936
937
938
939
940
941
942
943
944
945
946
947
948
949
950
951
952
953
954
955
956
957
958
959
960
961
962
963
964
965
966
967
968
969
970
971
972
973
974
975
976
977
978
979
980
981
982
983
984
985
986
987
988
989
990
991
992
993
994
995
996
997
998
999
1000

1 A. The procedure for requisitioning items for county offices
2 shall be as follows:

3 1. The requesting department shall prepare a requisition form
4 in triplicate. The requisition shall contain any specifications for
5 an item as deemed necessary by the requesting department. The form
6 shall be prescribed by the State Auditor and Inspector;

7 2. The requesting department shall retain a copy of the
8 requisition and forward the original requisition and a copy to the
9 county purchasing agent; and

10 3. Upon receipt of the requisition, the county purchasing
11 agent, within two (2) working days, shall begin the bidding and
12 purchasing process as provided for in this section. Nothing in this
13 section shall prohibit the transfer of supplies, materials, or
14 equipment between county departments upon a written agreement
15 between county officers.

16 B. The bid procedure for selecting a vendor for the purchase,
17 lease-purchase, or rental of supplies, materials, and equipment used
18 by a county shall be as follows:

19 1. The county purchasing agent shall request written
20 recommendations from all county officers pertaining to commonly used
21 supplies, materials, and equipment. From such recommendations and
22 available requisition, purchase, or inventory records, the county
23 purchasing agent shall prepare a list of items commonly used by
24 county officers. The county purchasing agent shall request from the

1 Purchasing Division of the Department of Central Services all
2 contracts quoting the price the state is paying for the items. The
3 county purchasing agent shall either request the Purchasing Division
4 of the Department of Central Services to make the purchase for the
5 county or solicit bids for unit prices on the items for periods of
6 not to exceed twelve (12) months in the manner described in
7 paragraph 2 of this subsection. If the county purchasing agent
8 receives a requisition for an item for which the county purchasing
9 agent does not have a current bid, the county purchasing agent shall
10 request from the Purchasing Division of the Department of Central
11 Services all contracts quoting the price the state is paying for the
12 item. The county purchasing agent shall either request the
13 Purchasing Division of the Department of Central Services to make
14 the purchase for the county or solicit bids in the manner described
15 in paragraph 2 of this subsection. Nothing in this paragraph shall
16 prohibit bids from being taken on an item currently on a twelve-
17 month bid list, at any time deemed necessary by the county
18 purchasing agent. Whenever the county purchasing agent deems it
19 necessary to take a bid on an item currently on a twelve-month bid
20 list, the reason for the bid shall be entered into the minutes of
21 the board of county commissioners;

22 2. Bids shall be solicited by mailing a notice to all persons
23 or firms who have made a written request of the county purchasing
24 agent that they be notified of such bid solicitation and to all

1 other persons or firms who might reasonably be expected to submit
2 bids. Notice of solicitation of bids shall also be published one
3 time in a newspaper of general circulation in the county. Notices
4 shall be mailed and published at least ten (10) days prior to the
5 date on which the bids are opened. Proof of the mailing shall be
6 made by the affidavit of the person mailing the request for bids and
7 shall be made a part of the official records of the county
8 purchasing agent. Whenever any prospective supplier or vendor
9 dealing in or listing for sale any particular item or article
10 required to be purchased or acquired by sealed bids fails to enter
11 or offer a sealed bid for three successive bid solicitations, the
12 name of the supplier or vendor may be dropped from the mailing lists
13 of the board of county commissioners;

14 3. The sealed bids received from vendors and the state contract
15 price received from the Purchasing Division of the Department of
16 Central Services shall be given to the county clerk by the county
17 purchasing agent. The county clerk shall forward the sealed bids
18 and state contract price, if any, to the board of county
19 commissioners;

20 4. The board of county commissioners, in an open meeting, shall
21 open the sealed bids and compare them to the state contract price.
22 The board of county commissioners shall select the lowest and best
23 bid based upon the availability of material and transportation cost
24 to the job site within thirty (30) days of the meeting. For any

1 special item not included on the list of commonly used items, the
2 requisitioning official shall review the bids and submit a written
3 recommendation to the board before final approval. The board of
4 county commissioners shall keep a written record of the meeting as
5 required by law, and any time the lowest bid was not considered to
6 be the lowest and best bid, the reason for such conclusion shall be
7 recorded. Whenever the board of county commissioners rejects the
8 written recommendation of the requisitioning official pertaining to
9 a special item, the reasons for the rejection shall be entered in
10 their minutes and stated in a letter to the requisitioning official
11 and county purchasing agent;

12 5. The county purchasing agent shall notify the successful
13 bidders and shall maintain a copy of the notification. The county
14 purchasing agent shall prepare and maintain a vendors list
15 specifying the successful bidders and shall notify each county
16 officer of the list. The county purchasing agent may remove any
17 vendor from such list who refuses to provide goods or services as
18 provided by contract if the removal is authorized by the board of
19 county commissioners. The county purchasing agent may make
20 purchases from the successful bidders for a price at or below the
21 bid price. If a vendor who is the low bidder cannot or will not
22 sell goods or services as required by a county bid contract, the
23 county purchasing agent may purchase from the next low bidder or
24 take quotations as provided in paragraph 6 of this subsection,

1 provided, however, such purchase does not exceed Ten Thousand
2 Dollars (\$10,000.00); and

3 6. When bids have been solicited as provided for by law and no
4 bids have been received, the procedure shall be as follows:

5 a. the county purchasing agent shall determine if
6 potential vendors are willing to commit to a firm
7 price for a reduced period of time, and, if such is
8 the case, the bid procedure described in this
9 subsection shall be followed, or

10 b. if vendors are not willing to commit to a firm price
11 for a reduced period, the purchasing agent shall
12 solicit and record at least three quotes of current
13 prices available to the county and authorize the
14 purchase of goods based on the lowest and best quote
15 as it becomes necessary to acquire such goods. The
16 quotes shall be recorded on a form prescribed by the
17 State Auditor and Inspector and shall be attached to
18 the purchase order and filed with the county clerk's
19 copy of the purchase order. Any time the lowest quote
20 was not considered to be the lowest and best quote,
21 the reason for this conclusion shall be recorded by
22 the county purchasing agent and transmitted to the
23 county clerk, or

24

1 c. if three quotes are not available, a memorandum to the
2 county clerk from the county purchasing agent shall
3 describe the basis upon which a purchase is
4 authorized. The memorandum shall state the reasons
5 why the price for such a purchase is the lowest and
6 best under the circumstances. The county clerk shall
7 then attach the memorandum to the county clerk's copy
8 of the purchase order and file both in the office of
9 the county clerk.

10 C. After selection of a vendor, the procedure for the purchase,
11 lease-purchase, or rental of supplies, materials, and equipment used
12 by a county shall be as follows:

13 1. The county purchasing agent shall prepare a purchase order
14 in quadruplicate and submit it with a copy of the requisition to the
15 county clerk;

16 2. The county clerk shall then encumber the amount stated on
17 the purchase order and assign a sequential number to the purchase
18 order;

19 3. If there is an unencumbered balance in the appropriation
20 made for that purpose by the county excise board, the county clerk
21 shall so certify in the following form:

22 I hereby certify that the amount of this encumbrance has been
23 entered against the designated appropriation accounts and that this
24

1 encumbrance is within the authorized available balance of said
2 appropriation.

3 Dated this _____ day of _____, 20__.

4 _____

5 County Clerk/Deputy

6 of _____ County.

7 In instances where it is impossible to ascertain the exact amount of
8 the indebtedness sought to be incurred at the time of recording the
9 encumbrance, an estimated amount may be used. No purchase order
10 shall be valid unless signed by the county purchasing agent and
11 certified by the county clerk; and

12 4. The county clerk shall file a copy of the purchase order and
13 return the original purchase order and two copies to the county
14 purchasing agent who shall file a copy, retain the other copy for
15 the county road and bridge inventory officer if the purchase order
16 is for the purchase of equipment, supplies, or materials for the
17 construction or maintenance of roads and bridges, and submit the
18 original purchase order to the receiving officer of the requesting
19 department.

20 D. 1. The procedure for the purchase of supplies, materials,
21 and equipment at public auction or by sealed bid to be used by a
22 county shall be as follows:

23

24

- 1 a. the county purchasing agent shall prepare a purchase
2 order in quadruplicate and submit it with a copy of
3 the requisition to the county clerk,
4 b. the county clerk shall then encumber the amount stated
5 on the purchase order and assign a sequential number
6 to the purchase order,
7 c. if there is an unencumbered balance in the
8 appropriation made for that purpose by the county
9 excise board, the county clerk shall so certify in the
10 following form:

11 I hereby certify that the amount of this encumbrance
12 has been entered against the designated appropriation
13 accounts and that this encumbrance is within the
14 authorized available balance of said appropriation.

15 Dated this _____ day of _____, 20__.

16 _____
17 County Clerk/Deputy

18 of _____ County.

19 In instances where it is impossible to ascertain the
20 exact amount of the indebtedness sought to be incurred
21 at the time of recording the encumbrance, an estimated
22 amount may be used. No purchase order shall be valid
23 unless signed by the county purchasing agent and
24 certified by the county clerk, and

1 d. the county clerk shall file a copy of the purchase
2 order and return the original purchase order and two
3 copies to the county purchasing agent who shall file a
4 copy, retain the other copy for the county road and
5 bridge inventory officer if the purchase order is for
6 the purchase of equipment, supplies, or materials for
7 the construction or maintenance of roads and bridges,
8 and submit the original purchase order to the
9 receiving officer of the requesting department.

10 2. The procedure for the purchase of supplies, materials and
11 equipment at a public auction when the purchase will be made with
12 the proceeds from the sale of county property at the same public
13 auction are as follows:

- 14 a. the purchasing agent shall cause such items being sold
15 to be appraised in the manner determined in Section
16 421.1 of this title,
17 b. the county purchasing agent shall prepare a purchase
18 order in quadruplicate and submit it with a copy of
19 the requisition to the county clerk,
20 c. the county clerk shall then encumber the amount of the
21 appraised value and any additional funds obligated by
22 the county on the purchase order and assign a
23 sequential number to the purchase order,
24

1 d. the county clerk shall certify that the amount of the
2 encumbrance is equal to the appraised value of the
3 item being sold plus any additional funds obligated by
4 the county. In effect the recording of the
5 encumbrance is an estimate that is authorized by law.
6 No purchase order shall be valid unless signed by the
7 county purchasing agent and certified by the county
8 clerk,

9 e. the county clerk shall file a copy of the purchase
10 order and return the original purchase order and two
11 copies to the county purchasing agent who shall file a
12 copy, retain a copy for the county road and bridge
13 inventory officer if the purchase order is for the
14 purchase of equipment, supplies or materials for the
15 construction or maintenance of roads and bridges, and
16 submit the original purchase order to the receiving
17 officer of the requesting department, and

18 f. a purchase shall not be bid until such time that the
19 appraised item or items are sold. Any item or items
20 purchased shall not exceed the appraised value plus
21 any additional funds obligated by the county or the
22 actual selling price of the item or items, whichever
23 is the lesser amount.

24 E. The procedure for the receipt of items shall be as follows:

1 1. A receiving officer for the requesting department shall be
2 responsible for receiving all items delivered to that department;

3 2. Upon the delivery of an item, the receiving officer shall
4 determine if a purchase order exists for the item being delivered;

5 3. If no such purchase order has been provided, the receiving
6 officer shall refuse delivery of the item;

7 4. If a purchase order is on file, the receiving officer shall
8 obtain a delivery ticket, bill of lading, or other delivery document
9 and compare it with the purchase order. If any item is back
10 ordered, the back order and estimated date of delivery shall be
11 noted in the receiving report;

12 5. The receiving officer shall complete a receiving report in
13 quadruplicate which shall state the quantity and quality of goods
14 delivered. The receiving report form shall be prescribed by the
15 State Auditor and Inspector. The person delivering the goods shall
16 acknowledge the delivery by signature, noting the date and time;

17 6. The receiving officer shall file the original receiving
18 report and submit:

19 a. the original purchase order and a copy of the
20 receiving report to the county purchasing agent, and

21 b. a copy of the receiving report with the delivery
22 documentation to the county clerk;

23 7. The county purchasing agent shall file the original purchase
24 order and a copy of the receiving report;

1 8. Upon receipt of the original receiving report and the
2 delivery documentation, the county clerk shall maintain a file until
3 such time as an invoice is received from the vendor;

4 9. The invoice shall state the name and address of the vendor
5 and must be sufficiently itemized to clearly describe each item
6 purchased, the unit price when applicable, the number or volume of
7 each item purchased, the total price, the total purchase price, and
8 the date of the purchase;

9 10. Upon receipt of an invoice, the county clerk shall compare
10 the following documents:

- 11 a. requisition,
- 12 b. purchase order,
- 13 c. invoice with noncollusion affidavit as required by
14 law,
- 15 d. receiving report, and
- 16 e. delivery document.

17 The documents shall be available for public inspection during
18 regular business hours; and

19 11. If the documents conform as to the quantity and quality of
20 the items, the county clerk shall prepare a warrant for payment
21 according to procedures provided for by law.

22 F. The following procedures are for the processing of purchase
23 orders:

24

1 1. Purchase orders may be allowed and paid at the first meeting
2 of the board of county commissioners ~~five (5) days~~ after
3 presentation for payment, provided that purchase orders for the
4 salaries of the county officers and their full-time assistants,
5 deputies and employees may be allowed and paid immediately after
6 filing;

7 2. The board of county commissioners shall consider the
8 purchase orders so presented and act upon the purchase orders, by
9 allowing in full or in part or by holding for further information or
10 disallowing the same. The disposition of purchase orders shall be
11 indicated by the board of county commissioners, showing the amounts
12 allowed or disallowed and shall be signed by at least two members of
13 the board of county commissioners. Any claim held over for further
14 information shall be acted upon by allowing or disallowing same at
15 any future meeting of the board held within seventy-five (75) days
16 from the date of filing of the purchase order. Any purchase order
17 not acted upon within the seventy-five (75) days from the date of
18 filing shall be deemed to have been disallowed, but such
19 disallowance shall not prevent the refiling of the purchase order at
20 the proper time; and

21 3. Whenever any allowance, either in whole or in part, is made
22 upon any purchase order presented to the board of county
23 commissioners and is accepted by the person making the claim, such
24 allowance shall be a full settlement of the entire purchase order

1 and provided that the cashing of warrant shall be considered as
2 acceptance by the claimant.

3 G. The procedure upon consumption or disposal of supplies,
4 materials, or equipment shall be as follows:

5 1. For consumable road or bridge items or materials, a monthly
6 report of the road and bridge projects completed during such period
7 shall be prepared and kept on file by the consuming department. The
8 report shall contain a record of the date, the place, and the
9 purpose for the use of the road or bridge items or materials. For
10 purposes of identifying county bridges, the board of county
11 commissioners shall number each bridge subject to its jurisdiction;
12 and

13 2. For disposal of all equipment which originally cost more
14 than Five Hundred Dollars (\$500.00), resolution of disposal shall be
15 submitted by the officer on a form prescribed by the State Auditor
16 and Inspector's Office to the board of county commissioners. The
17 approval of the resolution of disposal shall be entered into the
18 minutes of the board.

19 H. Inventory forms and reports shall be retained for not less
20 than two (2) years after all audit requirements for the state and
21 federal government have been fulfilled and after any pending
22 litigation involving the forms and reports has been resolved.

23 I. The procedures provided for in this section shall not apply
24 when a county officer certifies that an emergency exists requiring

1 an immediate expenditure of funds. Such an expenditure of funds
2 shall not exceed Five Thousand Dollars (\$5,000.00). The county
3 officer shall give the county purchasing agent a written explanation
4 of the emergency. The county purchasing agent shall attach the
5 written explanation to the purchase order. The purchases shall be
6 paid by attaching a properly itemized invoice, as described in this
7 section, to a purchase order which has been prepared by the county
8 purchasing agent and submitting them to the county clerk for filing,
9 encumbering, and consideration for payment by the board of county
10 commissioners.

11 SECTION 2. AMENDATORY 62 O.S. 2001, Section 331, is
12 amended to read as follows:

13 Section 331. For the purposes of simplifying budgetary
14 accounting of the several counties and other municipal subdivisions
15 of the State of Oklahoma, all public officers charged under the law
16 with making financial statements, budgets, levies, and accounting
17 for public funds of such municipal subdivisions of the state are
18 hereby directed and required to account for all such public funds in
19 the manner provided for in this act.

20 First. All funds for current requirements arising out of an ad
21 valorem tax levy assessed and collected under the provisions of
22 Section 9, Article 10, Constitution, as amended, except Separate
23 School Funds, are hereby declared to constitute the "General Fund"
24 of such county, city, town, independent or dependent school

1 district, or other municipal subdivisions of the state. All special
2 "funds" arising out of an ad valorem tax levy, within the
3 limitations of said Section 9, Article 10, Constitution, except
4 Separate School Funds, authorized or required by existing laws to be
5 devoted to a specific or special purpose, or that may hereafter be
6 so authorized or required, unless specifically excepted, shall, from
7 and after the effective date of this act, be accounted for as
8 integral "budget accounts" within and as a part of the said "General
9 Fund." Each such integral budget account shall bear the title
10 ascribed by law to such special purpose, and it shall be subject to
11 be so itemized for purpose of appropriation as the law may direct
12 for the accomplishment of such special purpose, and none of the
13 items of appropriation within such special budget account shall ever
14 be expended for any purpose other than provided by the law creating
15 such special fund (now budget account) nor shall any part of it ever
16 be available for transfer to any other budget account within the
17 General Fund. It is provided, however, that cancellation and/or
18 transfer between the several items of appropriation for a special
19 purpose within the limitations and in the manner provided by law is
20 hereby authorized.

21 The total of the items of appropriation for a special purpose
22 for which it is not mandatory to make a levy, if now or hereafter
23 limited to a fixed or maximum rate of ad valorem mill levy, shall be
24 limited in amount to the equivalent of the net proceeds of such ad

1 | valorem tax rate, plus ninety percent (90%) of the miscellaneous
2 | revenue collected from such source during the preceding fiscal year.
3 | If a levy for a special purpose be mandatory, under legislative
4 | exercise of the sovereign powers of the state to direct a
5 | constitutional function, the total of the several items of
6 | appropriation for such mandatory special purpose must be fixed by
7 | the county excise board at the equivalent of the net proceeds of
8 | such ad valorem rate as the law may direct, plus the amount of any
9 | unexpended balance of appropriations for the same special purpose of
10 | the preceding year; provided, however, that if the said governing
11 | board of the municipality attach to the estimate of needs for the
12 | ensuing year a certificate executed under oath that all of the
13 | requirements of the legislative mandate involving such special fund
14 | or account have been fully met, the total of appropriations then to
15 | be approved shall be limited to the equivalent of the net proceeds
16 | of such mandatory levy, plus ninety percent (90%) of the
17 | miscellaneous revenue collected from such source during the
18 | preceding fiscal year.

19 | The total of the several items of appropriation currently
20 | necessary for salaries generally and other governmental requirements
21 | other than those authorized or required to be provided by special
22 | funds, or budget accounts as herein provided, shall constitute an
23 | integral account within the General Fund, to be known henceforth as
24 |

1 the "Governmental Budget Account" to be itemized as now provided by
2 law.

3 Out of such portion of the fifteen (15) mills that may be
4 apportioned to county purposes by the county excise board, or the
5 Legislature, under the provisions of Section 9, Article 10,
6 Constitution, as amended, there is hereby specifically apportioned,
7 and the equivalent of the net proceeds thereof required to be used
8 for:

9 Crippled children, mandatory to provide aid to curable
10 defectives, one-tenth (1/10) mill;

11 ~~County audit, mandatory to police county public funds,~~
12 ~~one tenth (1/10) mill; and the~~ The residue of that portion of the
13 fifteen-mill limit apportioned to county purposes shall be used, so
14 far as may be necessary, together with other income and surpluses
15 legally accruing to the county general fund, other than those
16 indicated in the "Fifth" provision of this section, to provide for
17 the estimate of needs submitted by the board of county
18 commissioners, until otherwise provided by law, as follows:

19 Governmental Budget Account, optional with board of county
20 commissioners; Highway Levy Budget Account, optional with board of
21 county commissioners; Free Fair Budget Account, optional within
22 limit of applicable statute; Free Fair Improvement Budget, optional
23 within net proceeds of one (1) mill; Free Fair Additional
24 Improvement Budget, optional within net proceeds of one (1) mill;

1 Library Budget Account, optional within net proceeds of one-half
2 (1/2) mill; Public Health Budget Account, optional within net
3 proceeds of one (1) mill; Tick Eradication Account, optional with
4 board of county commissioners; Bovine T. B. Budget Account, optional
5 within limit of Five Thousand Dollars (\$5,000.00); Farm and Home
6 Demonstration Budget Account, optional within limitations fixed by
7 House Bill No. 649, Session Laws, 1933; and such other special
8 budget accounts as may hereafter be provided by law.

9 Such portion of the fifteen (15) mills that may be apportioned
10 to city and/or town purposes by the county excise board, or the
11 Legislature, under the provisions of Section 9, Article 10,
12 Constitution, as amended, shall be used, so far as may be necessary,
13 together with other income and surpluses legally accruing to the
14 general fund of such city or town, other than those indicated in the
15 "Fifth" provision of this section, as defined herein, to provide for
16 the estimate of needs as submitted by the governing board of such
17 city or town, until otherwise provided by law, as follows:

18 Library Budget Account, mandatory, where applicable under
19 provisions of House Bill No. 555, Session Laws, 1935, at not to
20 exceed net proceeds of two (2) mills; plus ninety percent (90%) of
21 the miscellaneous revenue collected from such source during the
22 preceding fiscal year; Governmental Budget Accounts, optional with
23 governing board; Cemetery Budget Account, optional within net
24 proceeds of one-half (1/2) mill, plus ninety percent (90%) of the

1 miscellaneous revenue collected from such source during the
2 preceding fiscal year; Street Paving Repair Budget, optional within
3 net proceeds of one (1) mill, plus ninety percent (90%) of the
4 miscellaneous revenue collected from such source during the
5 preceding fiscal year; Park Budget Account in cities having a
6 population of more than thirty thousand (30,000) under Section
7 12672, Oklahoma Statutes, 1931, optional within net proceeds of one
8 (1) mill, plus ninety percent (90%) of the miscellaneous revenue
9 collected from such source during the preceding fiscal year; and
10 such other special budget accounts as may hereafter be provided by
11 law; provided, that the provisions of this act with regard to
12 Cemetery Budget Account and restrictions as to the amount thereof
13 shall not apply to cities, towns or municipalities which derive
14 their revenue wholly from sources other than ad valorem taxes.

15 Such portion of the fifteen (15) mills that may be apportioned
16 to school purposes by the county excise board, or the Legislature,
17 together with the number of mills excess levy legally voted, under
18 the provisions of Section 9, Article 10, Constitution, as amended,
19 shall be used, so far as may be necessary, together with other
20 income and surpluses accruing to the General Fund of such school
21 district, other than those indicated in the "Fifth" provision of
22 this Section, to provide for the estimate of needs as submitted by
23 the governing boards of the several school districts as follows:

24

1 Governmental Budget Account, limited in ratio of the
2 nontransferred pupils to the enumerated pupils as to total
3 appropriation; Transfer Budget Account, limited in ratio of the
4 transferred pupils to the enumerated pupils as to total
5 appropriation; unless the Legislature should, at some future time,
6 provide for other special budget accounts within the General Fund.

7 When the totals of all "General Fund" appropriations as
8 integrated and defined under this subsection shall have been
9 determined for each municipality and the levy and/or levies
10 computed, according to law, the levy and/or levies so computed shall
11 thenceforth cease to be separate but shall be certified, extended,
12 collected, and distributed as a "General Fund Levy" for such
13 municipality, accounted for, together with any other current general
14 fund revenue, as its "General Fund," and expended by issuance of one
15 series of General Fund Warrants for such year.

16 Second. Repealed. Laws 1953, p. 445, Section 55.

17 Third. All funds created by tax levy under the provisions of
18 Section 10, Article 10, Constitution, are hereby declared to
19 constitute the "Building Fund" of such municipality as may authorize
20 such fund by legal election under the terms of said Section; and
21 such levy shall be separately computed, certified, distributed when
22 collected, and so expended.

23 Fourth. All funds required to be provided by ad valorem tax
24 levy to pay outstanding indebtedness created under authority of

1 Section 26 and/or Section 27, Article 10, Constitution, are hereby
2 declared to constitute the "Sinking Fund" of such county or other
3 municipal subdivision, to be used for the payment of coupons, bonds,
4 and judgments as provided by law.

5 Fifth. All excise taxes collected by the State of Oklahoma and
6 distributed to the counties or other municipal subdivisions under
7 legislative enactment for specific purposes, and all contributions
8 by the State of Oklahoma out of its General Revenues to any of the
9 municipal subdivisions of the State to be expended under direction
10 of statute, and all local collections required by law to be
11 accounted for as cash funds, shall, when received by the treasurer
12 thereof, to set up in a distinct and separate "Cash Fund",
13 identified in the title thereof by the purpose for which such
14 distribution or contribution is made; and all warrants drawn thereon
15 shall be payable on demand. None of these excise taxes or state
16 contributions shall be appropriated by the county excise board
17 before the cash is actually on hand; then the governing board
18 involved shall prepare an estimate of needs to be met therefrom and
19 submit it to the county excise board, and if said excise board finds
20 said estimate to be for legal purposes and the treasurer thereof
21 certifies that the cash is actually on hand, then the excise board
22 shall approve such estimate.

23 SECTION 3. REPEALER 19 O.S. 2001, Section 177.2, is
24 hereby repealed.

1 SECTION 4. This act shall become effective July 1, 2010.

2 SECTION 5. It being immediately necessary for the preservation
3 of the public peace, health and safety, an emergency is hereby
4 declared to exist, by reason whereof this act shall take effect and
5 be in full force from and after its passage and approval.

6
7 52-2-9086 MAH 01/13/10
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24