

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 HOUSE BILL 4173

By: Staires

6 AS INTRODUCED

7 An Act relating to schools; amending 70 O.S. 2021,
8 Section 5-134, which relates to fiscal estimates;
9 amending 70 O.S. 2021, Section 5-155, which relates
10 to school district budgets; amending 70 O.S. 2021,
11 Section 15-102, which relates to school bond
12 elections; eliminating references to newspaper
publications; requiring school district preliminary
budget estimates, notices of proposed budget
hearings, and notices of levy and bond elections to
be posted on the website of the State Department of
Education; and providing an effective date.

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

16 SECTION 1. AMENDATORY 70 O.S. 2021, Section 5-134, is
17 amended to read as follows:

18 Section 5-134. A. No later than December 31 of each year, the
19 board of education of each school district of the state shall
20 prepare, on a form prescribed by the State Board of Education, a
21 preliminary estimate of the amount or amounts of money and tax rate
22 or rates which it then believes will be required for the district
23 for the ensuing fiscal year; and if such preliminary estimate shows
24 an estimated need for a levy requiring the approval of the school

1 district electors of the district under Section 9 or Section 10 of
2 Article X of the Oklahoma Constitution, as amended on April 5, 1955,
3 such preliminary estimate shall contain a call for an election to be
4 held on the second Tuesday in February, or on such other date as may
5 be provided for the election of the members of the board of
6 education to vote on the question of making such levy or levies. In
7 determining the eligibility of the school district to make an
8 emergency levy under the provisions of subsection (d) of Section 9
9 of Article X of the Oklahoma Constitution, as amended, the legal
10 current expenses of the district shall be all the expenditures from
11 the general fund of the district during the preceding year, except
12 (1) expenditures for transportation of pupils; (2) capital outlay;
13 (3) debt service; and (4) the amount appropriated from any previous
14 emergency levy; and the Two Hundred Fifty Dollars (\$250.00) per
15 capita cost fixed by said subsection (d) of Section 9 of Article X
16 of the Oklahoma Constitution, for the fiscal year ending June 30,
17 1956, is hereby increased to One Thousand Dollars (\$1,000.00) for
18 the fiscal year ending June 30, 1963, and said sum of One Thousand
19 Dollars (\$1,000.00) shall thereafter be increased or decreased by
20 the State Board of Education in proportion to the increase or
21 decrease in the per capita income of Oklahoma citizens. Such
22 preliminary estimate shall be published ~~in one issue of a newspaper~~
23 ~~having general circulation in the district~~ on the website of the
24 State Department of Education at least ten (10) days before such

1 election. Provided, that the county excise board or the board of
2 education of any school district may call a special election for any
3 date for the purpose of voting upon a levy authorized by Section 9
4 or 10 of Article X of the Oklahoma Constitution, as amended. Notice
5 of any election called under the provisions of this section shall be
6 given by ~~publication in one issue of a newspaper having general~~
7 ~~circulation in the school district~~ posting the notice on the website
8 of the State Department of Education at least ten (10) days before
9 such election.

10 B. The requirements of this section shall not apply to school
11 districts that have adopted a permanent millage pursuant to
12 subsection (d-2) of Section 9 of Article X of the Oklahoma
13 Constitution.

14 SECTION 2. AMENDATORY 70 O.S. 2021, Section 5-155, is
15 amended to read as follows:

16 Section 5-155. A. The school district budget shall represent a
17 complete plan for the school district and shall present information
18 necessary and proper to disclose the financial position and
19 condition of the school district and the revenues and expenditures
20 thereof, both past and anticipated.

21 B. A school district budget shall contain a budget summary. It
22 shall also be accompanied by a budget message which shall explain
23 the budget and describe its important features. It shall contain at
24 least the following in tabular form for each fund:

1 1. Actual revenues and expenditures for the immediate prior
2 fiscal year;

3 2. Revenues and expenditures for the current fiscal year as
4 shown by the budget for the current year as adopted or amended; and

5 3. Estimates of revenues and expenditures for the budget year.

6 C. The school district governing body shall hold a public
7 hearing on the proposed budget within forty-five (45) days preceding
8 the beginning of the budget year. Notice of the date, time and
9 place of the hearing, together with the proposed budget summary,
10 shall be published ~~in a newspaper of general circulation in the~~
11 ~~school district~~ on the website of the State Department of Education
12 not less than five (5) days before the date of the hearing. The
13 clerk of the board shall make available a sufficient number of
14 copies of the proposed budget as the governing body shall determine
15 and shall have them available for review or for distribution at the
16 office of the chief financial officer. At the public hearing on the
17 budget, any person may present to the governing body comments,
18 recommendations or information on any part of the proposed budget.

19 D. The adopted budget shall be in effect no later than the
20 first day of the fiscal year to which it applies. The budget, as
21 adopted and filed with the State Auditor and Inspector, shall
22 constitute an appropriation for each fund, and the appropriation
23 thus made shall not be used for any other purpose except as provided
24 by law.

1 E. Each school district shall amend the original budget after
2 June 30 of each year after the June financial activity has been
3 recorded, the annual Foundation and Salary Incentive Aid allocation
4 has been released, and the property tax valuations have been
5 certified for all affected counties within the school district. The
6 amended budget shall include all of the following information which
7 is applicable:

- 8 1. Valuation of the school district by county and
9 classification, excluding homestead exemptions;
- 10 2. Bonded debt and judgments outstanding, including interest
11 rates by maturity;
- 12 3. Matured debt and judgments;
- 13 4. Sinking fund balance, including cash and investments;
- 14 5. Sinking fund levy calculations, including surplus/deficit,
15 principal accrual, annual interest, judgment installment and
16 interest, total net levy and delinquency;
- 17 6. Levies in millage for general fund, building fund and
18 sinking fund;
- 19 7. Millage adjustment factor, if applicable;
- 20 8. Previous year sinking fund collections, including total
21 proceeds as certified, additions or deductions, reserve for
22 delinquent tax, reserve for protest pending, tax apportioned, net
23 balance in process of collection, and excess collections; and

1 9. Surplus analysis, including itemized sources of excess and
2 deductions.

3 F. At the time required by law, the county excise board shall
4 levy the taxes necessary for the school district general fund,
5 building fund and sinking fund for the budget year pursuant to
6 Sections 397 and 399 of Title 62 of the Oklahoma Statutes, and for
7 the school district general and building funds for the budget year
8 pursuant to Section 9 of Article X of the Oklahoma Constitution.

9 SECTION 3. AMENDATORY 70 O.S. 2021, Section 15-102, is
10 amended to read as follows:

11 Section 15-102. The board of education shall call an election,
12 to be conducted by the county election board in all respects as
13 other elections, for the purpose of taking the sense of the district
14 upon the question of issuing such bonds, naming in the proclamation
15 of such election the amount of bonds to be voted on and the purpose
16 for which they are to be issued; and it shall cause to be published
17 ~~in a newspaper of general circulation in said district on the~~
18 website of the State Department of Education the time and place of
19 such election, such notices to be given at least ten (10) days
20 before such election. In all instances where proclamations for
21 elections for boards of education are required by statute of the
22 mayor of a city, and in all instances where elections for boards of
23 education are provided for by statute wherein the mayor and city
24 clerk are denominated, the president of the board of education shall

1 be substituted for the mayor, and the clerk of the board of
2 education shall be substituted for the city clerk. Boards of
3 education are hereby declared to be free and independent of cities
4 in all matters relating to school elections legally called upon all
5 school matters, and presidents of boards of education shall have
6 full power to issue proclamations calling school elections;
7 provided, that no election shall be called on the same proposition
8 within four (4) months after such proposition has been defeated at
9 an election by the school district electors. The provisions of this
10 act as to the waiting period shall not apply where the school
11 facilities have been destroyed by an act of God. The cost of such
12 elections, together with the cost of such proclamations,
13 ~~publication,~~ notices or other expenses required, shall be legal
14 costs of boards of education.

15 SECTION 4. This act shall become effective November 1, 2026.
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