

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 3711

By: Caldwell (Chad)

6 AS INTRODUCED

7 An Act relating to schools; amending 70 O.S. 2021,
8 Section 5-135.4, which relates to the School District
9 Transparency Act; requiring school districts to post
percentage of instructional expenditures on the home
page of its website; providing definition of
instructional expenses; providing exclusions to
instructional expenses; amending Section 1, Chapter
10 157, O.S.L. 2023 (70 O.S. Supp. 2025, Section 15-
11 110), which relates to bond elections; requiring
school districts to include percentage of
instructional expenditures with any bond proposal;
clarifying applicability; amending 70 O.S. 2021,
13 Section 15-204, which relates to bond guarantee
applications; requiring school districts to include
percentage of instructional expenditures with any
bond guarantee application; providing an effective
date; and declaring an emergency.

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

19 SECTION 1. AMENDATORY 70 O.S. 2021, Section 5-135.4, is
20 amended to read as follows:

21 Section 5-135.4. A. This section shall be known and may be
22 cited as the "School District Transparency Act".

23 B. The State Department of Education shall make school district
24 and school site expenditure data available on its website. Data

1 shall be made available in an open-structured data format that may
2 be downloaded by the public and that allows the user to
3 systematically sort, search, and access all data without any fee or
4 charge for access. Prior to the beginning of the 2019-2020 school
5 year, if a school district has a website, the district shall provide
6 a link on its home page to the State Department of Education's
7 Oklahoma Cost Accounting System and School District Financial
8 Information website, or the district shall provide the information
9 required by subsection C of this section within one click of the
10 home page of the school district's website.

11 C. The website shall provide information on school district and
12 school site expenditures of state, federal, and local funds, whether
13 appropriated or nonappropriated, excluding payments of voluntary
14 payroll deductions for employees to receiving parties. The website
15 shall further provide information, including, but not limited to,
16 the following:

- 17 1. Identification of the school district;
- 18 2. The Oklahoma Cost Accounting System (OCAS) code designation
19 for each expenditure;
- 20 3. The name and principal location of the entity or recipient
21 of the funds, excluding release of information relating to an
22 individual's place of residence and release of information
23 prohibited by subsection D of Section 24A.7 of Title 51 of the
24 Oklahoma Statutes or by federal law relating to privacy rights;

1 4. The amount of funds expended;
2 5. The type of transaction;
3 6. A descriptive purpose of the funding action or expenditure;
4 7. The budgeted and audited actual expenditure figures for each
5 fiscal year, ensuring each set of figures can be identified as
6 budgeted or audited figures;

7 8. The per-pupil expenditure as defined in Section 1-124 of
8 this title; and

9 9. The total compensation package of the superintendent as
10 defined by the requirements of the OCAS including a listing of the
11 base salary, insurance, retirement and other fringe benefits
12 including exempted nonadministrative services such as teaching in
13 the classroom or serving as a principal, counselor or library media
14 specialist pursuant to subsection E of Section 18-124 of this title.

15 D. The Department shall make the data available on its website
16 within one hundred twenty (120) days of transmission of the
17 expenditures to the Department by the school district.

18 E. School districts shall provide information requested by the
19 Department to accomplish the purposes of this section.

20 F. If a school district maintains a website, the district shall
21 provide the information required in subsection C of this section in
22 the manner prescribed in subsection B of this section on the
23 district website.

1 G. In addition to the requirements of this section, if a school
2 district maintains a website, the district shall provide the
3 percentage of total district expenditures that were allocated to
4 instructional expenses in the last fiscal year on the home page of
5 its website. "Instructional expenditures" means instruction
6 expenditures as defined by the National Center for Education
7 Statistics, a federal entity within the United States Department of
8 Education. If the National Center for Education Statistics ceases
9 to exist, then instructional expenditures shall have the same
10 meaning as provided by an equivalent entity to the National Center
11 for Education Statistics. Instructional expenditures shall not
12 include administrative services as defined in Section 18-124 of this
13 title or for equipment or materials for administrative staff.

14 H. Nothing in this section shall require the disclosure of
15 information which is required to be kept confidential by state or
16 federal law.

17 H. I. The disclosure of information required by this section
18 shall create no liability whatsoever, civil or criminal, to the
19 State of Oklahoma, the State Department of Education, school
20 districts, or any employee thereof for disclosure of required
21 information or for any error or omission in the disclosure.

22 I. J. The Department shall undertake activities annually to
23 inform parents, schools and other stakeholders about the

1 availability of school district and school site expenditure data on
2 its website and how to use the website.

3 SECTION 2. AMENDATORY Section 1, Chapter 157, O.S.L.

4 2023 (70 O.S. Supp. 2025, Section 15-110), is amended to read as
5 follows:

6 Section 15-110. A. When a school district board of education
7 calls an election for the purpose of issuing bonds pursuant to
8 Section 15-102 of ~~Title 70 of the Oklahoma Statutes this title~~, the
9 school district shall, at least thirty (30) days prior to the
10 election, post on its website a copy of the bond proposal, including
11 each project to be funded by the bond proceeds, a description of
12 each project, and the estimated cost for each project, and the
13 percentage of total district expenditures that were allocated to
14 instructional expenses in the last fiscal year. "Instructional
15 expenditures" means instruction expenditures as defined by the
16 National Center for Education Statistics, a federal entity within
17 the United States Department of Education. If the National Center
18 for Education Statistics ceases to exist, then instructional
19 expenditures shall have the same meaning as provided by an
20 equivalent entity to the National Center for Education Statistics.
21 Instructional expenditures shall not include administrative services
22 as defined in Section 18-124 of this title or for equipment or
23 materials for administrative staff.

1 B. If electors approve the issuing of bonds at an election, the
2 school district shall continue to post on its website the bond
3 information required by subsection A of this section for the
4 duration of the bond and one (1) year after completion of all bond
5 projects. The information posted on the school district website
6 shall also include updates when there is a material change in the
7 scope of the projects and their purpose as stated at the time the
8 board of education calls the bond election. The updated information
9 shall be posted online within thirty (30) days following approval of
10 the project changes by the board of education.

11 C. ~~This act~~ The provisions of this section, excluding the
12 instructional expenses requirement, shall not apply to any bond
13 projects approved by electors prior to ~~the effective date of this~~
14 ~~act November 1, 2023.~~ The instructional expenses requirement
15 provided in this section shall not apply to any bond projects
16 approved by electors prior to the effective date of this act.

17 SECTION 3. AMENDATORY 70 O.S. 2021, Section 15-204, is
18 amended to read as follows:

19 Section 15-204. A school district seeking the guarantee of
20 eligible bonds shall apply to the Commissioners on an application
21 which ~~must~~ shall include:

22 1. The name of the school district and the principal amount of
23 the bonds to be issued;

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1 2. The maturity schedule, estimated interest rate and date of
2 the bonds; and

3 3. The percentage of total district expenditures that were
4 allocated to instructional expenses in the last fiscal year.

5 "Instructional expenditures" means instruction expenditures as
6 defined by the National Center for Education Statistics, a federal
7 entity within the United States Department of Education. If the
8 National Center for Education Statistics ceases to exist, then
9 instructional expenditures shall have the same meaning as provided
10 by an equivalent entity to the National Center for Education
11 Statistics. Instructional expenditures shall not include
12 administrative services as defined in Section 18-124 of this title
13 or for equipment or materials for administrative staff; and

14 4. Any other information as deemed necessary and appropriate by
15 the Commissioners of the Land Office.

16 The application must be accompanied by a fee set by the
17 Commissioners in an amount to cover costs of administering the
18 guarantee program. The Commissioners and the State Bond Advisor
19 shall enter into an interagency agreement in order to administer
20 their responsibilities pursuant to the provisions of this act.

21 From the fees collected, the Commissioners shall enter into a
22 cooperative agreement with the State Bond Advisor to defray any
23 administrative costs of his office in carrying out the provisions of
24 this act.

1 SECTION 4. This act shall become effective July 1, 2026.

2 SECTION 5. It being immediately necessary for the preservation
3 of the public peace, health or 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.

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