

1 STATE OF OKLAHOMA

2 1st Session of the 58th Legislature (2021)

3 HOUSE BILL 2856

By: Roberts (Sean)

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5  
6 AS INTRODUCED

7 An Act relating to political subdivision budgets;  
8 amending 11 O.S. 2011, Section 17-208, as amended by  
9 Section 1, Chapter 292, O.S.L. 2018 (11 O.S. Supp.  
10 2020, Section 17-208), which relates to the Municipal  
11 Budget Act; requiring proposed budget be posted prior  
12 to certain hearing; 19 O.S. 2011, Section 1412, as  
13 amended by Section 2, Chapter 292, O.S.L. 2018 (19  
14 O.S. Supp. 2020, Section 1412), which relates to  
15 county budgets; requiring proposed budget be posted  
16 prior to certain hearing; 70 O.S. 2011, Section 5-  
17 155, which relates to school district budgets;  
18 requiring proposed budget be posted prior to certain  
19 hearing; requiring certain information be posted on  
20 the district's website; and providing an effective  
21 date.

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

23 SECTION 1. AMENDATORY 11 O.S. 2011, Section 17-208, as  
24 amended by Section 1, Chapter 292, O.S.L. 2018 (11 O.S. Supp. 2020,  
Section 17-208), is amended to read as follows:

Section 17-208. The municipal governing body shall hold a  
public hearing on the proposed budget no later than fifteen (15)  
days prior to the beginning of the budget year. Notice of the date,

1 time and place of the hearing, together with the proposed budget and  
2 the proposed budget summary, shall be published on the  
3 municipality's website, if available, and in a newspaper of general  
4 circulation in the municipality not less than five (5) days before  
5 the date of the hearing. The municipal clerk shall make available a  
6 sufficient number of copies of the proposed budget as the governing  
7 body shall determine and have them available for review or for  
8 distribution or sale at the office of the municipal clerk. At the  
9 public hearing on the budget any person may present to the governing  
10 body comments, recommendations or information on any part of the  
11 proposed budget.

12 SECTION 2. AMENDATORY 19 O.S. 2011, Section 1412, as  
13 amended by Section 2, Chapter 292, O.S.L. 2018 (19 O.S. Supp. 2020,  
14 Section 1412), is amended to read as follows:

15 Section 1412. The county budget board shall hold a public  
16 hearing on the proposed budget no later than fifteen (15) days prior  
17 to the beginning of the budget year. Notice of the date, time and  
18 place of the hearing, together with the proposed budget and the  
19 proposed budget summaries, shall be published on the county's  
20 website and in a newspaper of general circulation in the county not  
21 less than five (5) days before the date of the hearing. Affidavit  
22 and proof of publication shall be attached to the budget when filed  
23 with the county excise board and State Auditor and Inspector. The  
24 county clerk shall make available a sufficient number of copies of

1 the proposed budgets as the county budget board shall determine and  
2 have them available for review or for distribution or sale at the  
3 office of the county clerk. At the public hearing on the budgets,  
4 any person may present to the county budget board comments,  
5 recommendations or information on any part of the proposed budget.

6 SECTION 3. AMENDATORY 70 O.S. 2011, Section 5-155, is  
7 amended to read as follows:

8 Section 5-155. A. The school district budget shall represent a  
9 complete plan for the school district and shall present information  
10 necessary and proper to disclose the financial position and  
11 condition of the school district and the revenues and expenditures  
12 thereof, both past and anticipated.

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

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

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

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

22 C. The school district governing body shall hold a public  
23 hearing on the proposed budget within forty-five (45) days preceding  
24 the beginning of the budget year. Notice of the date, time and

1 place of the hearing, together with the proposed budget and the  
2 proposed budget summary, shall be published on the school district's  
3 website, if applicable and in a newspaper of general circulation in  
4 the school district not less than five (5) days before the date of  
5 the hearing. The clerk of the board shall make available a  
6 sufficient number of copies of the proposed budget as the governing  
7 body shall determine and shall have them available for review or for  
8 distribution at the office of the chief financial officer. At the  
9 public hearing on the budget any person may present to the governing  
10 body comments, recommendations or information on any part of the  
11 proposed budget.

12 D. The adopted budget shall be in effect no later than the  
13 first day of the fiscal year to which it applies. The budget as  
14 adopted and filed with the State Auditor and Inspector shall  
15 constitute an appropriation for each fund, and the appropriation  
16 thus made shall not be used for any other purpose except as provided  
17 by law.

18 E. Each school district shall amend the original budget after  
19 June 30 of each year after the June financial activity has been  
20 recorded, the annual Foundation and Salary Incentive Aid allocation  
21 has been released, and the property tax valuations have been  
22 certified for all affected counties within the school district. The  
23 amended budget shall include all of the following information which  
24 is applicable:

- 1        1. Valuation of the school district by county and  
2 classification, excluding homestead exemptions;
- 3        2. Bonded debt and judgments outstanding, including interest  
4 rates by maturity;
- 5        3. Matured debt and judgments;
- 6        4. Sinking fund balance, including cash and investments;
- 7        5. Sinking fund levy calculations, including surplus/deficit,  
8 principal accrual, annual interest, judgment installment and  
9 interest, total net levy and delinquency;
- 10       6. Levies in millage for general fund, building fund and  
11 sinking fund;
- 12       7. Millage adjustment factor, if applicable;
- 13       8. Previous year sinking fund collections, including total  
14 proceeds as certified, additions or deductions, reserve for  
15 delinquent tax, reserve for protest pending, tax apportioned, net  
16 balance in process of collection, and excess collections; and
- 17       9. Surplus analysis, including itemized sources of excess and  
18 deductions.
- 19       F. At the time required by law, the county excise board shall  
20 levy the taxes necessary for the school district general fund,  
21 building fund and sinking fund for the budget year pursuant to  
22 Sections 397 and 399 of Title 62 of the Oklahoma Statutes, and for  
23 the school district general and building funds for the budget year  
24 pursuant to Section 9 of Article X of the Oklahoma Constitution.

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SECTION 4. This act shall become effective November 1, 2021.

58-1-7058            AMM            01/15/21