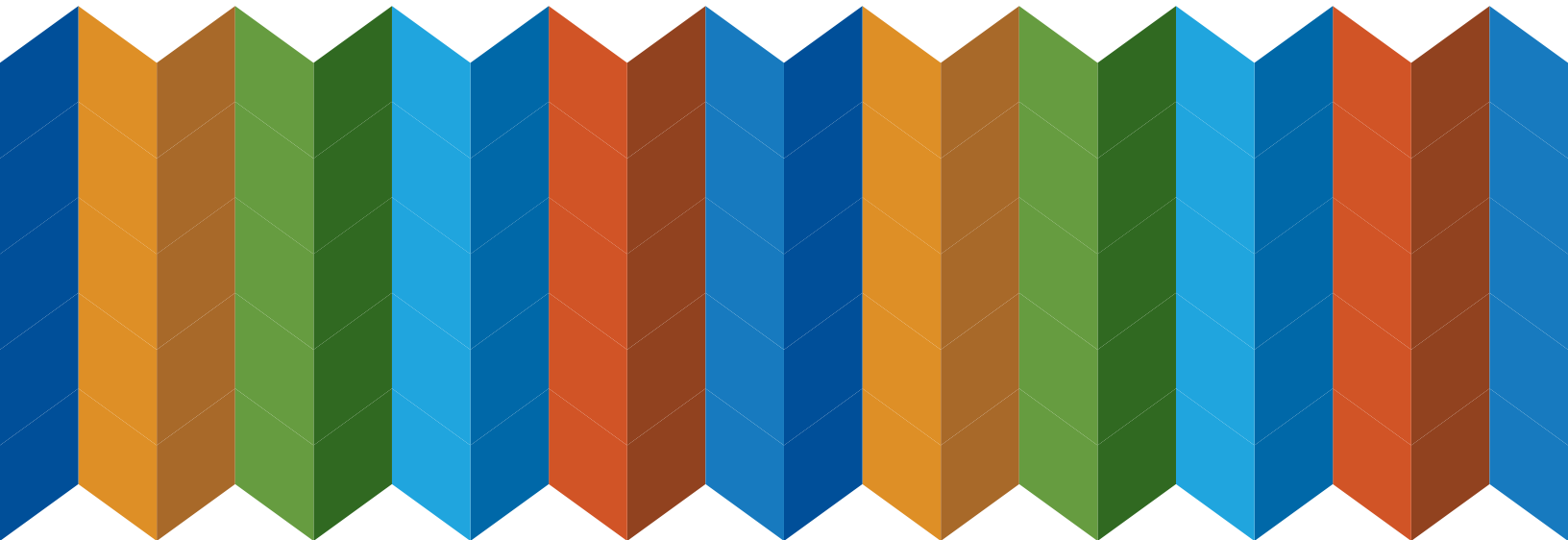


State Board of Equalization



Proposed FY 2027 Revenue Certification

Monday, June 15, 2026



John Gilbert

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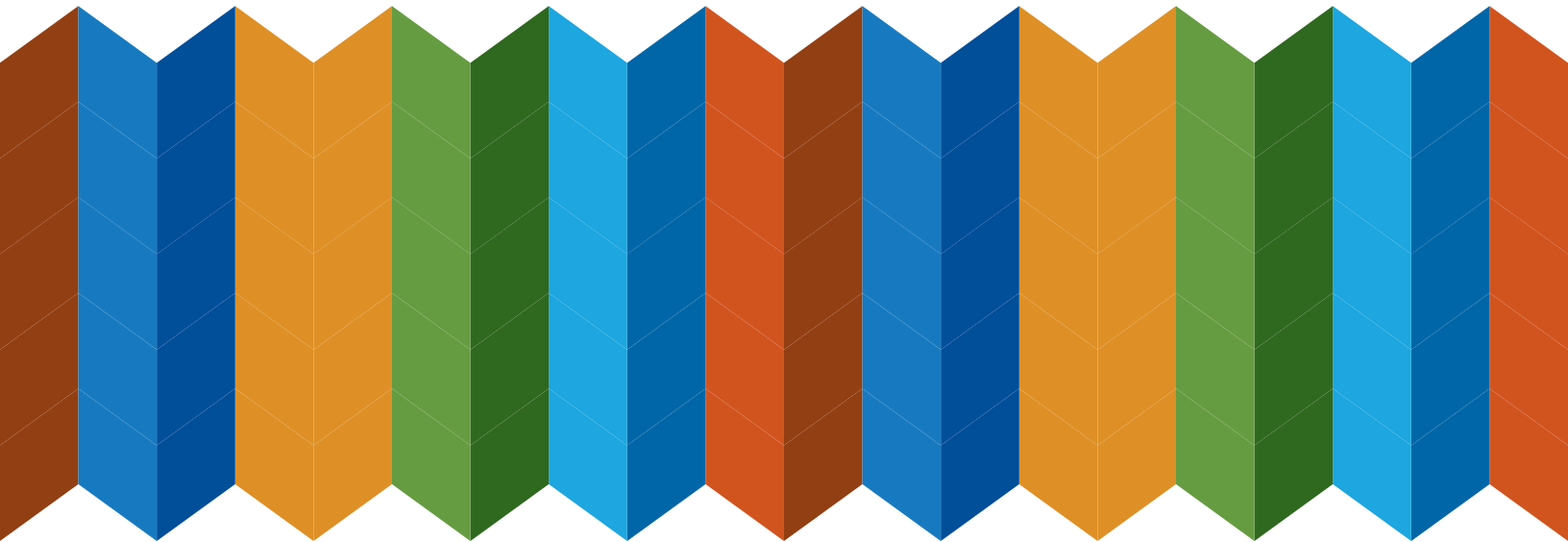
Purpose of June BOE Meeting (Agenda Item 5)

To certify funds available for FY 2027 as a result of law changes made during the 2026 legislative session.

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Required Findings



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**FUNDS TO BE CERTIFIED
SCHEDULE 1**

The summation of the itemized estimates of revenue, Schedule 2, and the amounts available for appropriation are proposed as the amounts to be certified by the State Board of Equalization in accordance with Section 23, Article X, Constitution of Oklahoma. Amounts proposed as available for appropriation are calculated as 95% of the summation of the itemized estimate of revenue for the respective funds, except for federal funds which shall be certified for the full amount of the estimate.

	TOTAL ESTIMATED COLLECTIONS June 2026	EXPENDITURE AUTHORITY June 2026
STATE CERTIFIED FUNDS		
GENERAL REVENUE	\$8,657,466,538	\$8,220,593,211
C.L.E.E.T.	\$2,350,000	\$2,232,500
COMMISSIONERS OF THE LAND OFFICE	\$12,315,403	\$11,699,633
MINERAL LEASING	\$5,000,000	\$4,750,000
OK EDUCATION LOTTERY TRUST FUND	\$65,000,000	\$61,750,000
PUBLIC BUILDING	\$2,575,600	\$2,446,820
OCCUPATIONAL HEALTH AND SAFETY FUND	\$1,130,285	\$1,073,771
ALCOHOLIC BEVERAGE CONTROL FUND	\$12,827,000	\$12,185,650
OK PENSION IMPROVEMENT REVOLVING FUND	\$246,978	\$234,629
STATE PUBLIC SAFETY FUND	\$25,400,000	\$24,130,000
STATE HEALTH CARE ENHANCEMENT FUND	\$104,731,000	\$99,494,450
AGENDA ITEM 5		
GRAND TOTAL STATE FUNDS	\$8,889,042,804	\$8,440,590,664
FEDERAL CERTIFIED FUNDS		
STATEWIDE RECOVERY FUND	\$184,221,701	\$184,221,701
ARPA ADMINISTRATIVE COSTS FUND	\$840,752	\$840,752
AGENDA ITEM 5 (cont.)		
GRAND TOTAL FEDERAL FUNDS	\$185,062,453	\$185,062,453

* Due to revenue adjustments passed during the 2026 legislative session, General Revenue Fund estimated collections decreased by \$21,346,603, decreasing the 95% appropriations authority by \$20,279,273 from the February Board of Equalization certification. For more detail see Schedule 4. Schedule 1 reflects certified funds only. For final budgetary comparison, including non-certified funds, see Appendix 1.

** Federal funds are certified at the full amount of the estimate for appropriation and not subject to the 95% availability rule (Oklahoma Constitution, Article 10, Section 23).

**ITEMIZED ESTIMATES OF REVENUES
SCHEDULE 2**

The itemized estimates of revenues displayed in this schedule for the General Revenue Fund and the Special Revenue Funds to be appropriated by the Legislature for the fiscal year ending June 30, 2027 (FY 2027), are the basis for the summation proposed for certification in Schedule 1. For informational purposes, the FY 2027 estimates of revenues are compared to the preceding fiscal year's actual revenues (FY 2025) and to both the itemized estimates and the projections of revenues for the current fiscal year (FY 2026).

FUND NAME	Historical Information			PROPOSED	
	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
	ACTUAL Dec 2025	ESTIMATE Jun 2025	PROJECTED Feb 2026	ESTIMATE Feb 2026	ESTIMATE Jun 2026
GENERAL REVENUE					
Alcohol Beverage Tax	\$46,073,033	\$47,966,000	\$47,104,000	\$48,016,000	\$48,016,000
Mixed Beverage	\$112,467,875	\$115,175,000	\$117,340,000	\$122,285,000	\$122,285,000
Cigarette Tax	\$35,088,483	\$30,931,317	\$34,275,534	\$32,834,389	\$32,834,389
Tobacco Products Tax	\$33,627,564	\$33,668,227	\$32,380,877	\$31,573,704	\$31,573,704
Franchise Tax	\$25,330,336	\$2,894,000	\$994,000	\$1,093,000	\$1,093,000
Gross Production Tax-Gas	\$336,419,136	\$348,426,000	\$357,082,000	\$416,248,000	\$416,248,000
Gross Production Tax-Oil	\$356,587,558	\$291,432,000	\$272,450,000	\$212,957,000	\$212,957,000
Income Tax-Individual	\$3,518,714,946	\$3,455,184,681	\$3,628,493,332	\$3,567,885,498 ¹	\$3,546,532,998
Income Tax-Corporate	\$481,655,374	\$466,348,208	\$497,222,715	\$457,133,055	\$457,133,055
Insurance Premium Tax	\$158,594,514	\$140,569,496	\$142,735,063	\$142,735,063	\$142,735,063
Motor Vehicle Taxes	\$50,442,125	\$51,564,000	\$49,557,000	\$49,161,000	\$49,161,000
Sales Tax	\$2,296,300,534	\$2,151,559,878	\$2,341,994,131	\$2,386,255,790 ²	\$2,386,255,790
Use Tax	\$541,472,159	\$567,720,779	\$572,874,928	\$608,971,475	\$608,971,475
Interest & Investments (State Treasurer)	\$450,430,711	\$410,000,000	\$440,000,000	\$410,000,000	\$410,000,000
Other OTC (see Appendix 3)	\$62,263,232	\$53,552,734	\$54,467,000	\$56,015,256	\$56,021,153
Collections by Other Agencies (see Appendix 3)	\$238,075,544	\$178,761,218	\$216,146,277	\$215,648,910	\$215,648,910
General Revenue Totals	\$8,743,543,124	\$8,345,753,538	\$8,805,116,858	\$8,758,813,141	\$8,737,466,538
OHLAP Transfer		(\$70,000,000)	(\$70,000,000)	(\$80,000,000)	(\$80,000,000)
Transfers & Lapses	\$1,872,849				
Total General Revenue	\$8,745,415,972	\$8,275,753,538	\$8,735,116,858	\$8,678,813,141	\$8,657,466,538
State Certified Funds					
C.L.E.E.T.	\$2,512,608	\$2,602,321	\$2,350,000	\$2,350,000	\$2,350,000
COMMISSIONERS OF THE LAND OFFICE FUND	\$12,578,405	\$12,460,000	\$11,731,049	\$12,315,403	\$12,315,403
MINERAL LEASING FUND	\$4,872,106	\$5,200,000	\$5,200,000	\$5,000,000	\$5,000,000
OK EDUCATION LOTTERY TRUST FUND	\$73,338,219	\$65,000,000	\$65,000,000	\$65,000,000	\$65,000,000
PUBLIC BUILDING FUND	\$3,550,893	\$1,680,344	\$3,005,714	\$2,575,600	\$2,575,600
OCCUPATIONAL HEALTH AND SAFETY FUND	\$1,568,246	\$1,140,300	\$1,172,603	\$1,130,285	\$1,130,285
ALCOHOLIC BEVERAGE CONTROL FUND	\$13,466,407	\$13,263,980	\$13,147,000	\$12,827,000	\$12,827,000
OK PENSION IMPROVEMENT REVOLVING FUND	\$106,290	\$119,892	\$239,784	\$246,978	\$246,978
STATE PUBLIC SAFETY FUND	\$25,388,938	\$24,000,000	\$26,000,000	\$25,400,000	\$25,400,000
STATE HEALTH CARE ENHANCEMENT FUND	\$115,328,147	\$103,341,000	\$107,827,000	\$104,731,000	\$104,731,000
GRAND TOTAL STATE FUNDS	\$8,998,126,232	\$8,504,561,375	\$8,970,790,008	\$8,910,389,407	\$8,889,042,804
Federal Certified Funds					
STATEWIDE RECOVERY FUND	\$141,991,609	\$205,770,798	\$205,770,798	\$184,221,701	\$184,221,701
ARPA ADMINISTRATIVE COSTS FUND	\$2,297,068	\$3,506,932	\$3,506,932	\$840,752	\$840,752
GRAND TOTAL FEDERAL FUNDS	\$144,288,677	\$209,277,730	\$209,277,730	\$185,062,453	\$185,062,453

Shown on Schedule 1

¹ \$30 million to fund the Filmed in Oklahoma Act per Title 68, Section 3634; \$8 million to fund the Film Enhancement Rebate Program per Title 68, Section 3624; and \$212.0 million in transfers to the ROADS Fund have been apportioned from Personal Income Tax.

² Pursuant to Title 68, Section 1353, Subsection B, \$5 million has been apportioned from Sales Tax to the Municipal Road Drilling Activity Revolving Fund.

**ITEMIZED ESTIMATES OF "OTHER" REVENUES FROM SCHEDULE 2
GENERAL REVENUE FUND
Schedule 3**

	Historical Information			FY 2027 ESTIMATE Feb 2026	PROPOSED FY 2027 ESTIMATE Jun 2026
	FY 2025 ACTUAL Dec 2025	FY 2026 ESTIMATE Jun 2025	FY 2026 PROJECTED Feb 2026		
OTC:					
Bingo Excise & Charity Games	\$51,210	\$44,000	\$51,000	\$45,000	\$45,000
Tribal Cigarette Compacts	\$10,236,381	\$13,297,734	\$8,197,000	\$9,357,256	\$9,357,256
Other OTC	\$51,975,640	\$40,211,000	\$46,219,000	\$46,613,000	\$46,618,897
TOTAL OTC	\$62,263,232	\$53,552,734	\$54,467,000	\$56,015,256	\$56,021,153
COLLECTIONS BY OTHER AGENCIES					
Attorney General	\$0	\$200,000	\$0	\$0	\$0
C.L.E.E.T.	\$230,298	\$257,701	\$250,700	\$250,700	\$250,700
Department of Consumer Credit	\$837,054	\$675,000	\$600,000	\$750,000	\$750,000
District Attorneys Council	\$16,431,836	\$7,158,486	\$14,316,972	\$12,504,314	\$12,504,314
Department of Public Safety	\$135,580	\$129,598	\$118,000	\$126,790	\$126,790
Horse Racing Commission	\$3,868,720	\$3,938,304	\$3,702,950	\$3,702,950	\$3,702,950
Insurance Department	\$99,286,496	\$80,892,935	\$89,357,847	\$89,357,847	\$89,357,847
Department of Labor	\$398,134	\$402,305	\$402,086	\$403,797	\$403,797
Medical Licensure	\$564,425	\$475,000	\$516,683	\$516,683	\$516,683
Nursing Board	\$430,503	\$385,764	\$405,976	\$430,503	\$430,503
OMES	\$4,392,344	\$3,857,000	\$4,028,797	\$4,028,797	\$4,028,797
Secretary of State	\$2,523,902	\$2,783,125	\$2,574,381	\$2,625,867	\$2,625,867
Department of Securities	\$19,254,992	\$18,626,000	\$19,296,000	\$19,355,000	\$19,355,000
Unclaimed Property (State Treasurer)	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000
Tribal Gaming (OMES)	\$26,499,985	\$25,980,000	\$27,295,885	\$28,115,662	\$28,115,662
Service Oklahoma	\$23,210,414	\$23,000,000	\$23,280,000	\$23,480,000	\$23,480,000
Department of Transportation	\$0	\$0	\$20,000,000	\$20,000,000	\$20,000,000
Other	\$30,010,861	\$0	\$0	\$0	\$0
TOTAL MISC	\$238,075,544	\$178,761,218	\$216,146,277	\$215,648,910	\$215,648,910
GRAND OTHER	\$300,338,775	\$232,313,952	\$270,613,277	\$271,664,166	\$271,670,063

**COMPARISON OF CERTIFIED REVENUE ESTIMATES
FY 2027 FEBRUARY ESTIMATE vs. FY 2027 JUNE ESTIMATE
SCHEDULE 4**

	FY 2027 ESTIMATE Feb 2026	PROPOSED FY 2027 ESTIMATE June 2026	INCREASE OR (DECREASE)	PERCENT CHANGE
GENERAL REVENUE FUND				
Alcohol Beverage Tax	\$48,016,000	\$48,016,000	\$0	0.0%
Mixed Beverage	\$122,285,000	\$122,285,000	\$0	0.0%
Cigarette Tax	\$32,834,389	\$32,834,389	\$0	0.0%
Tobacco Products Tax	\$31,573,704	\$31,573,704	\$0	0.0%
Franchise Tax	\$1,093,000	\$1,093,000	\$0	0.0%
Gross Production Tax-Gas	\$416,248,000	\$416,248,000	\$0	0.0%
Gross Production Tax-Oil	\$212,957,000	\$212,957,000	\$0	0.0%
Income Tax-Individual	\$3,567,885,498	\$3,546,532,998	(\$21,352,500)	(0.6%)
Income Tax-Corporate	\$457,133,055	\$457,133,055	\$0	0.0%
Insurance Premium Tax	\$142,735,063	\$142,735,063	\$0	0.0%
Motor Vehicle Taxes	\$49,161,000	\$49,161,000	\$0	0.0%
Sales Tax	\$2,386,255,790	\$2,386,255,790	\$0	0.0%
Use Tax	\$608,971,475	\$608,971,475	\$0	0.0%
Interest & Investments (State Treasurer)	\$410,000,000	\$410,000,000	\$0	0.0%
Other OTC (see Appendix 3)	\$56,015,256	\$56,021,153	\$5,897	0.0%
Collections by Other Agencies (see Appendix 3)	\$215,648,910	\$215,648,910	\$0	0.0%
General Revenue Totals	\$8,758,813,141	\$8,737,466,538	(\$21,346,603)	(0.2%)
OHLAP Transfer	(\$70,000,000)	(\$70,000,000)	\$0	0.0%
Total General Revenue	\$8,688,813,141	\$8,667,466,538	(\$21,346,603)	(0.2%)
C.L.E.E.T.	\$2,350,000	\$2,350,000	\$0	0.0%
COMMISSIONERS OF THE LAND OFFICE	\$12,315,403	\$12,315,403	\$0	0.0%
MINERAL LEASING FUND	\$5,000,000	\$5,000,000	\$0	0.0%
OK EDUCATION LOTTERY TRUST FUND	\$65,000,000	\$65,000,000	\$0	0.0%
PUBLIC BUILDING	\$2,575,600	\$2,575,600	\$0	0.0%
OSHA FUND	\$1,130,285	\$1,130,285	\$0	0.0%
ALCOHOLIC BEVERAGE CONTROL FUND	\$12,827,000	\$12,827,000	\$0	0.0%
OK PENSION IMPROVEMENT REVOLVING FUND	\$246,978	\$246,978	\$0	0.0%
STATE PUBLIC SAFETY FUND	\$25,400,000	\$25,400,000	\$0	0.0%
STATE HEALTH CARE ENHANCEMENT FUND	\$104,731,000	\$104,731,000	\$0	0.0%
GRAND TOTAL - STATE FUNDS	\$8,920,389,407	\$8,899,042,804	(\$21,346,603)	(0.2%)
STATEWIDE RECOVERY FUND	\$184,221,701	\$184,221,701	\$0	0.0%
ARPA ADMINISTRATIVE COSTS FUND	\$840,752	\$840,752	\$0	0.0%
GRAND TOTAL - FEDERAL FUNDS	\$185,062,453	\$185,062,453	\$0	0.0%

**LEGISLATED REVENUE ADJUSTMENTS
2026 LEGISLATIVE SESSION
SCHEDULE 5**

The Legislature may enact laws to provide for additional or reduced revenues, to transfer existing revenues and unappropriated cash on hand from one fund to another fund, or to make provision for appropriating funds not previously appropriated directly by the Legislature. Such laws having been enacted in the Second Regular Session of the 60th Legislature, 2026, and acted upon by the Governor, the following adjustments to the last certified Estimates of Revenue are proposed.

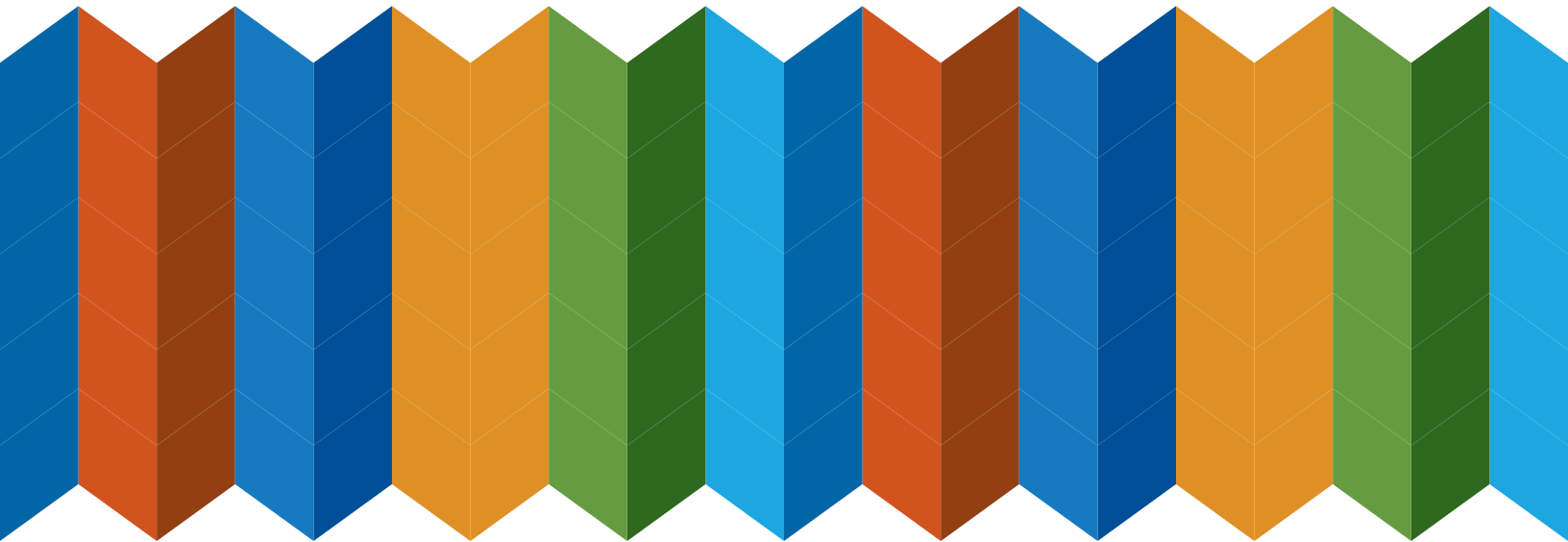
	ADJUSTMENT AMOUNTS FY 2027 ESTIMATE	ADJUSTMENT AMOUNTS FY 2027 AUTHORITY
HB 3705		
Increases the annual cap for the Parental Choice Tax Credit from \$250 million to \$275 million.		
PERSONAL INCOME TAX		
General Revenue Fund	(\$21,352,500)	(\$20,284,875) *
Education Reform Revolving Fund	(\$2,085,000)	(\$2,085,000) **
Teachers' Retirement System (TRS) Dedicated Revenue Revolving Fund	(\$1,312,500)	(\$1,312,500) **
SB 1280		
Extends the current oil and gas Petroleum Excise tax rate, apportionment structure and termination dates from 2026 to 2031.		
OTHER OTC		
General Revenue Fund	\$5,897	\$5,602 *
TOTAL CHANGES TO THE GENERAL REVENUE FUND:	(\$21,346,603)	(\$20,279,273)
TOTAL CHANGES TO THE EDUCATION REFORM REVOLVING FUND:	(\$2,085,000)	(\$2,085,000)
TOTAL CHANGES TO THE TRS DEDICATED REVENUE REVOLVING FUND:	(\$1,312,500)	(\$1,312,500)

* Certified Fund Appropriation Authority impact is certified at 95% of estimate.

** Authorized Fund Appropriation Authority impact is 100% of estimate.



Supplemental Information



OKLAHOMA
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EDUCATION REFORM ACT – HB 1017 SCHEDULE 6

SB 826 of the Second Regular Session of the Forty-fifth Legislature amended Section 41.29a of Title 62 to require that the Office of Accountability account for and report monthly revenues which accrue to the Education Reform Revolving Fund. The Education Reform Revolving Fund on June 1, 1996, began receiving revenue attributable to the revenue provisions of HB 1017 rather than these revenues first being apportioned to the General Revenue Fund.

CALCULATIONS

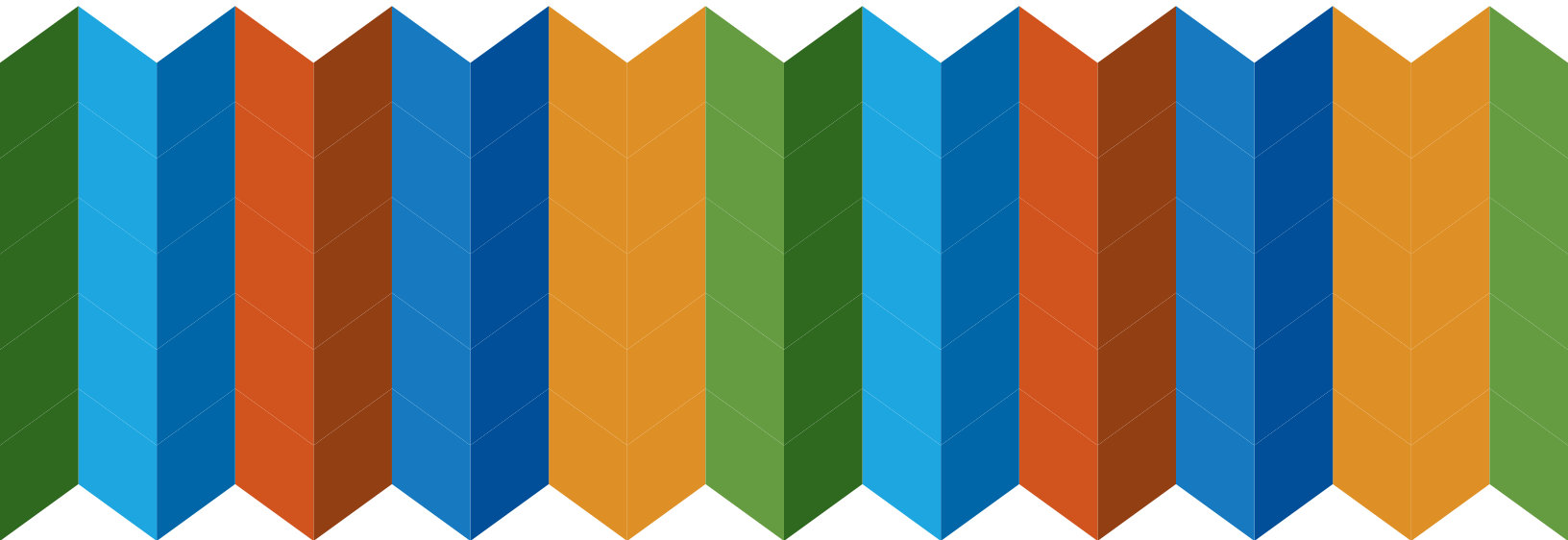
EDUCATION REFORM REVOLVING FUND

Historical Information

SOURCE	Historical Information		FY 2027	PROPOSED
	FY 2026 ESTIMATE Jun 2025	FY 2026 PROJECTED Feb 2026	ESTIMATE Feb 2026	FY 2027 ESTIMATE Jun 2026
Income Tax-Individual	\$366,410,394	\$383,615,230	\$372,800,002	\$370,715,002
Income Tax-Corporate	\$99,608,355	\$106,202,910	\$97,640,070	\$97,640,070
Sales Tax	\$270,604,802	\$294,500,463	\$300,054,409	\$300,054,409
Use Tax	\$91,737,516	\$92,384,258	\$96,913,647	\$96,913,647
Cigarette Tax	\$1,374,459	\$1,577,174	\$1,513,356	\$1,513,356
Tobacco Products Tax	\$691,297	\$692,394	\$669,542	\$669,542
Tribal Gaming	\$190,520,000	\$200,169,824	\$206,181,518	\$206,181,518
Horse Track Gaming	\$28,217,392	\$26,638,279	\$26,638,279	\$26,638,279
TOTAL - 100% OF ESTIMATE	\$1,049,164,216	\$1,105,780,533	\$1,102,410,823	\$1,100,325,823
Change in FY 2027 proposed estimate from FY 2026 final estimate				\$51,161,607
Change in FY 2027 proposed estimate from FY 2027 February estimate				(\$2,085,000)
FY 2027 total appropriation				\$1,302,410,823
FY 2026 total appropriation				\$1,274,188,466
Increase in FY 2027 total appropriation from FY 2026 total appropriation				\$28,222,357



Appendices



OKLAHOMA
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**COMPARISON OF EXPENDITURE AUTHORITY 2026 SESSION (FEB 2026) TO
PROPOSED EXPENDITURE AUTHORITY 2026 SESSION (JUNE 2026)
Appendix 1**

	EXPENDITURE AUTHORITY FY 2027 Feb 2026	EXPENDITURE AUTHORITY FY 2027 Jun 2026	INCREASE OR (DECREASE)	PERCENT CHANGE
NON-RESTRICTED FUNDS (95%)				
GENERAL REVENUE FUND				
Certified	\$8,240,872,484	\$8,220,593,211	(\$20,279,273)	(0.2%)
Prior Year Certified	\$104,192,212	\$104,192,212	\$0	0.0%
Cash	\$731,313,122	\$700,313,122 ¹	(\$31,000,000)	(4.2%)
TOTAL	<u>\$9,076,377,817</u>	<u>\$9,025,098,544</u>	<u>(\$51,279,273)</u>	<u>(0.6%)</u>
C.L.E.E.T. FUND				
Certified	\$2,232,500	\$2,232,500	\$0	0.0%
Cash	\$187,397	\$187,397	\$0	0.0%
TOTAL	<u>\$2,419,897</u>	<u>\$2,419,897</u>	<u>\$0</u>	<u>0.0%</u>
MINERAL LEASING FUND				
Certified	\$4,750,000	\$4,750,000	\$0	0.0%
Cash	\$359,606	\$359,606	\$0	0.0%
TOTAL	<u>\$5,109,606</u>	<u>\$5,109,606</u>	<u>\$0</u>	<u>0.0%</u>
OCCUPATIONAL HEALTH AND SAFETY FUND				
Certified	\$1,073,771	\$1,073,771	\$0	0.0%
Cash	\$484,961	\$484,961	\$0	0.0%
TOTAL	<u>\$1,558,732</u>	<u>\$1,558,732</u>	<u>\$0</u>	<u>0.0%</u>
PUBLIC BUILDING FUND				
Certified	\$2,446,820	\$2,446,820	\$0	0.0%
Cash	\$1,048,051	\$1,048,051	\$0	0.0%
TOTAL	<u>\$3,494,871</u>	<u>\$3,494,871</u>	<u>\$0</u>	<u>0.0%</u>
SPECIAL CASH FUND				
Cash	\$0	\$265,500,000 ²	\$265,500,000	0.0%
TOTAL	<u>\$0</u>	<u>\$265,500,000</u>	<u>\$265,500,000</u>	<u>0.0%</u>
STATEWIDE RECOVERY FUND				
Certified	\$184,221,701	\$184,221,701	\$0	0.0%
TOTAL	<u>\$184,221,701</u>	<u>\$184,221,701</u>	<u>\$0</u>	<u>0.0%</u>
ARPA ADMINISTRATIVE COSTS FUND				
Certified	\$840,752	\$840,752	\$0	0.0%
TOTAL	<u>\$840,752</u>	<u>\$840,752</u>	<u>\$0</u>	<u>0.0%</u>
SUBTOTAL NON-RESTRICTED FUNDS	<u>\$9,274,023,375</u>	<u>\$9,488,244,102</u>	<u>\$214,220,727</u>	<u>2.3%</u>

¹ Authority reduced to account for transfer into the PREP Fund (see Appendix 1 Continued).

² Special Cash Fund includes cash transfers of \$78,900,000 from the Unclaimed Property Fund; \$10,000,000 from the Insurance Commissioner Revolving Fund; \$8,500,000 from Secretary of the State Revolving Fund; \$50,000,000 from the Medical Marijuana Tax Fund; \$50,000,000 from the OMMA Revolving Fund; \$2,100,000 from the Employment Security Commission Information Technology Innovation Revolving Fund; \$4,000,000 from the Fire Marshal Revolving Fund; \$47,000,000 from the Tax Commission Fund; \$10,000,000 from the Tax Commission Reimbursement Fund; and \$5,000,000 from the Capital Account Revolving Fund. A \$70,000,000 transfer from the Cash Flow Reserve Fund is not included in above total to avoid double counting (see Appendix 1 Continued and Appendix 2 Continued).

(Continued)

**COMPARISON OF EXPENDITURE AUTHORITY 2026 SESSION (FEB 2026) TO
PROPOSED EXPENDITURE AUTHORITY 2026 SESSION (JUNE 2026)
Appendix 1 (cont.)**

	EXPENDITURE AUTHORITY FY 2027 Feb 2026	EXPENDITURE AUTHORITY FY 2027 Jun 2026	INCREASE OR (DECREASE)	PERCENT CHANGE
RESTRICTED FUNDS (95%)				
COMMISSIONERS OF THE LAND OFFICE FUND				
Certified	\$11,699,633	\$11,699,633	\$0	0.0%
Cash	\$14	\$14	\$0	0.0%
TOTAL	\$11,699,647	\$11,699,647	\$0	0.0%
OK EDUCATION LOTTERY TRUST FUND				
Certified	\$61,750,000	\$61,750,000	\$0	0.0%
Cash	\$3,250,000	\$3,250,000	\$0	0.0%
TOTAL	\$65,000,000	\$65,000,000	\$0	0.0%
STATE PUBLIC SAFETY FUND				
Certified	\$24,130,000	\$24,130,000	\$0	0.0%
Cash	\$2,113,938	\$2,113,938	\$0	0.0%
TOTAL	\$26,243,938	\$26,243,938	\$0	0.0%
HEALTH CARE ENHANCEMENT FUND				
Certified	\$99,494,450	\$99,494,450	\$0	0.0%
Cash	\$0	\$0	\$0	0.0%
TOTAL	\$99,494,450	\$99,494,450	\$0	0.0%
ALCOHOLIC BEVERAGE CONTROL FUND				
Certified	\$12,185,650	\$12,185,650	\$0	0.0%
Cash	\$0	\$0	\$0	0.0%
TOTAL	\$12,185,650	\$12,185,650	\$0	0.0%
OK PENSION IMPROVEMENT REV FUND				
Certified	\$234,629	\$234,629	\$0	0.0%
Cash	\$649,100	\$649,100	\$0	0.0%
TOTAL	\$883,729	\$883,729	\$0	0.0%
SUBTOTAL RESTRICTED FUNDS	\$215,507,414	\$215,507,414	\$0	0.0%
TOTAL-RESTRICTED & NON-RESTRICTED	\$9,489,530,789	\$9,703,751,516	\$214,220,727	2.3%
OTHER FUNDS (100%)				
COMMON ED. TECH FUND				
Revolving Fund Estimate	\$47,000,000	\$47,000,000	\$0	0.0%
OK. STUDENT AID FUND				
Revolving Fund Estimate	\$47,000,000	\$47,000,000	\$0	0.0%
HIGHER ED. CAPITAL FUND				
Revolving Fund Estimate	\$47,000,000	\$47,000,000	\$0	0.0%
1017 FUND				
Revolving Fund Estimate	\$1,102,410,823	\$1,100,325,823	(\$2,085,000)	(0.2%)
TOBACCO SETTLEMENT FUND				
Revolving Fund Estimate	\$10,000,000	\$10,000,000	\$0	0.0%
STATE JUDICIAL REVOLVING FUND				
Revolving Fund Estimate	\$15,537,313	\$15,537,313	\$0	0.0%
STATE TRANSPORTATION FUND				
Revolving Fund Estimate	\$196,200,281	\$196,200,281	\$0	0.0%
ROADS FUND				
Revolving Fund Estimate	\$610,000,000	\$610,000,000	\$0	0.0%
TEACHERS' RETIREMENT SYSTEM REVOLVING FUND				
Revolving Fund Estimate	\$454,697,408	\$453,384,908	(\$1,312,500)	(0.3%)
OHLAP FUND				
Revolving Fund Estimate	\$80,000,000	\$80,000,000	\$0	0.0%
TOTAL	\$12,099,376,613	\$12,310,199,841	\$210,823,228	1.7%
**ADDITIONAL BUDGETARY AUTHORIZATIONS:				
Cash Flow Reserve Fund	\$70,000,000	\$70,000,000	\$0	0.0%
Constitutional Reserve Fund	-	-	\$0	0.0%
Revenue Stabilization Fund	-	\$200,000,000	\$200,000,000	0.0%
PREP Fund	-	\$31,000,000	\$31,000,000	0.0%
Taxpayer Endowment Trust Fund	-	(\$200,000,000)	(\$200,000,000)	0.0%
Agency Revolving Fund Authorizations	-	\$200,000,000	\$200,000,000	0.0%
Additional Revolving Fund Appropriations	-	23,655,033	\$23,655,033	0.0%
TOTAL AUTHORIZED BUDGET	\$12,169,376,613	\$12,634,854,874	\$465,478,261	3.8%

** Additional Budgetary Authorizations are those amounts, authorized by law, which do not affect the certified funds or specific authorized funds reported for board action. This section is provided for informational purposes and final budgetary comparison.

**COMPARISON OF PROPOSED EXPENDITURE AUTHORITY 2026 SESSION
TO AUTHORIZED EXPENDITURES 2026 SESSION BY FUND
Appendix 2**

	FY 2027 EXPENDITURE AUTHORITY 2026 SESSION Jun 2026	FY 2027 LEGISLATIVE APPROPRIATIONS 2026 SESSION Jun 2026	"-" UNSPENT DIFFERENCE "+" OVERSPENT DIFFERENCE	* PERCENT DIFFERENCE
NON-RESTRICTED FUNDS				
GENERAL REVENUE FUND				
Certified	\$8,220,593,211	\$8,172,196,483	(\$48,396,728)	(0.6%)
Prior Year Certified	\$104,192,212	\$88,435,459	(\$15,756,753)	(15.1%)
Cash	\$700,313,122	\$700,313,122	\$0	0.0%
TOTAL	\$9,025,098,544	\$8,960,945,064	(\$64,153,480)	(0.7%)
C.L.E.E.T. FUND				
Certified	\$2,232,500	\$2,232,500	\$0	0.0%
Cash	\$187,397	\$187,397	\$0	0.0%
TOTAL	\$2,419,897	\$2,419,897	\$0	0.0%
MINERAL LEASING FUND				
Certified	\$4,750,000	\$4,750,000	\$0	0.0%
Cash	\$359,606	\$359,606	\$0	0.0%
TOTAL	\$5,109,606	\$5,109,606	\$0	0.0%
OCCUPATIONAL HEALTH AND SAFETY FUND				
Certified	\$1,073,771	\$1,073,771	\$0	0.0%
Cash	\$484,961	\$484,961	\$0	(0.0%)
TOTAL	\$1,558,732	\$1,558,732	\$0	0.0%
PUBLIC BUILDING FUND				
Certified	\$2,446,820	\$2,446,820	\$0	0.0%
Cash	\$1,048,051	\$1,048,051	\$0	0.0%
TOTAL	\$3,494,871	\$3,494,871	\$0	0.0%
SPECIAL CASH FUND				
Cash	\$265,500,000	\$265,500,000 ¹	\$0	0.0%
TOTAL	\$265,500,000	\$265,500,000	\$0	0.0%
STATEWIDE RECOVERY FUND				
Certified	\$184,221,701	\$143,363,523 ²	(\$40,858,178)	(22.2%)
TOTAL	\$184,221,701	\$143,363,523	(\$40,858,178)	(22.2%)
ARPA ADMINISTRATIVE COSTS FUND				
Certified	\$840,752	\$840,752	\$0	0.0%
TOTAL	\$840,752	\$840,752	\$0	0.0%
SUBTOTAL NON-RESTRICTED FUNDS	\$9,488,244,102	\$9,383,232,445	(\$105,011,657)	(1.1%)

* Certified fund's appropriations must not exceed the expenditure authority, OK Constitution, Article X, Section 10. Non-certified revolving fund's appropriations may exceed estimated revenue collections with revolving cash on-hand.

¹ Appropriations have been reduced by \$70 million to avoid double-counting Cash-Flow Reserve Fund transfer to Special Cash Fund (Appendix 2 Continued).

² Includes \$202,846,913 appropriations from the Statewide Recovery Fund (pursuant to HB 4075, HB 4076, HB 4077, HB 4078, SB 1130, SB 1131, SB 1132, SB 1133, SB 1134, SB 1142, and SB 1177) offset by \$59,270,081 in previously approved but unspent monies transferred back into the Statewide Recovery Fund for re-appropriation pursuant to HB 4073.

(Continued)

**COMPARISON OF PROPOSED EXPENDITURE AUTHORITY 2026 SESSION
TO AUTHORIZED EXPENDITURES 2026 SESSION BY FUND
Appendix 2 (Continued)**

	FY 2027 EXPENDITURE AUTHORITY 2026 SESSION Jun 2026	FY 2027 LEGISLATIVE APPROPRIATIONS 2026 SESSION Jun 2026	"- UNSPENT DIFFERENCE "+ OVERSPENT DIFFERENCE	PERCENT DIFFERENCE
RESTRICTED FUNDS				
COMMISSIONERS OF THE LAND OFFICE FUND				
Certified	\$11,699,633	\$6,514,932	(\$5,184,701)	(44.3%)
Cash	\$14	\$0	(\$14)	(100.0%)
TOTAL	\$11,699,647	\$6,514,932	(\$5,184,715)	(44.3%)
OK EDUCATION LOTTERY TRUST FUND				
Certified	\$61,750,000	\$61,750,000	\$0	0.0%
Cash	\$3,250,000	\$3,250,000	\$0	0.0%
TOTAL	\$65,000,000	\$65,000,000	\$0	0.0%
STATE PUBLIC SAFETY FUND				
Certified	\$24,130,000	\$24,130,000	\$0	0.0%
Cash	\$2,113,938	\$2,113,938	\$0	0.0%
TOTAL	\$26,243,938	\$26,243,938	\$0	0.0%
HEALTH CARE ENHANCEMENT FUND				
Certified	\$99,494,450	\$99,494,450	\$0	0.0%
Cash	\$0	\$0	\$0	0.0%
TOTAL	\$99,494,450	\$99,494,450	\$0	0.0%
ALCOHOLIC BEVERAGE CONTROL FUND				
Certified	\$12,185,650	\$12,185,650	\$0	0.0%
Cash	\$0	\$0	\$0	0.0%
TOTAL	\$12,185,650	\$12,185,650	\$0	0.0%
OK PENSION IMPROVEMENT REV FUND				
Certified	\$234,629	\$0	(\$234,629)	N/A
Cash	\$649,100	\$0	(\$649,100)	N/A
TOTAL	\$883,729	\$0	(\$883,729)	N/A
SUBTOTAL RESTRICTED FUNDS	\$215,507,414	\$209,438,970	(\$6,068,444)	(2.8%)
TOTAL-RESTRICTED & NON-RESTRICTED	\$9,703,751,516	\$9,592,671,415	(\$111,080,101)	(1.1%)
COMMON ED. TECH FUND				
Revolving Fund Estimate	\$47,000,000	\$47,000,000	\$0	0.0%
OK. STUDENT AID FUND				
Revolving Fund Estimate	\$47,000,000	\$47,000,000	\$0	0.0%
HIGHER ED. CAPITAL FUND				
Revolving Fund Estimate	\$47,000,000	\$47,000,000	\$0	0.0%
1017 FUND				
Revolving Fund Estimate	\$1,100,325,823	\$1,302,410,823	\$202,085,000 ¹	18.4%
TOBACCO SETTLEMENT FUND				
Revolving Fund Estimate	\$10,000,000	\$10,000,000	\$0	0.0%
STATE JUDICIAL REVOLVING FUND				
Revolving Fund Estimate	\$15,537,313	\$15,537,313	\$0	0.0%
STATE TRANSPORTATION FUND				
Revolving Fund Estimate	\$196,200,281	\$196,200,281	\$0	0.0%
ROADS FUND				
Revolving Fund Estimate	\$610,000,000	\$610,000,000	\$0	0.0%
TEACHERS' RETIREMENT SYSTEM REVOLVING FUND				
Revolving Fund Estimate	\$453,384,908	\$454,697,408	\$1,312,500 ¹	0.3%
OHLAP FUND				
Revolving Fund Estimate	\$80,000,000	\$80,000,000	\$0	0.0%
TOTAL	\$12,310,199,841	\$12,402,517,240	\$92,317,399	0.7%
**ADDITIONAL BUDGETARY AUTHORIZATIONS:				
Cash Flow Reserve Fund	\$70,000,000	\$70,000,000 ²	\$0	0.0%
Constitutional Reserve Fund	-	-	\$0	0.0%
Revenue Stabilization Fund	\$200,000,000	\$200,000,000 ³	\$0	0.0%
PREP Fund	\$31,000,000	\$31,000,000 ⁴	\$0	0.0%
Taxpayer Endowment Trust Fund	(\$200,000,000)	(\$200,000,000) ³	\$0	0.0%
Agency Revolving Fund Authorizations	\$200,000,000	\$200,000,000 ⁵	\$0	0.0%
Additional Revolving Fund Appropriations	\$23,655,033	\$23,655,033 ⁶	\$0	0.0%
TOTAL AUTHORIZED BUDGET	\$12,634,854,874	\$12,727,172,273	\$92,317,399	0.7%

** Additional Budgetary Authorizations are those amounts, authorized by law, which do not affect the certified funds or specific authorized funds reported for board action. This section is provided for informational purposes and final budgetary comparison.

¹ Sufficient carryover cash to finance appropriations in excess of annual estimate.

² Transfer to the Special Cash Fund pursuant to SB 1177 (see Appendix 1).

³ SB 1177, Section 163, appropriates \$200 million from the Revenue Stabilization Fund to the Taxpayer Endowment Trust Fund created in HB 4072.

⁴ PREP Fund appropriations include \$14 million to the Military Department (HB 4046); \$4 million to the Department of Commerce (HB 4047); and \$13 million to the Department of Transportation (HB 2048).

⁵ Includes a \$19,660,770 appropriation to the Department of Mental Health and Substance Abuse Services (HB 2786) and \$180,339,230 appropriation to the Oklahoma Health Care Authority (SB 1177, Section 72) from the FMAP Rate Preservation Fund.

⁶ SB 1177 transfers \$2,401,375 from the Crime Victims Compensation Revolving Fund to the District Attorneys Council (Sections 131 and 132) and appropriates \$21,253,658 from the Opioid Abatement Revolving Fund to the Attorney General (Sections 164 and 165).

**COMPARISON OF AUTHORIZED EXPENDITURES FOR FY 2026 TO
AUTHORIZED EXPENDITURES FOR FY 2027, BY FUND
Appendix 3**

	FY 2026 LEGISLATIVE APPROPRIATIONS 2025 Session Jun 2025	FY 2027 LEGISLATIVE APPROPRIATIONS 2026 Session Jun 2026	\$ CHANGE IN APPROPRIATIONS	PERCENT CHANGE
NON-RESTRICTED FUNDS				
GENERAL REVENUE FUND				
Certified	\$7,754,273,650	\$8,172,196,483	\$417,922,833	5.4%
Prior Year Certified	\$29,152,073	\$88,435,459	\$59,283,386	203.4%
Cash	\$1,323,089,590	\$700,313,122	(\$622,776,468)	(47.1%)
TOTAL	\$9,106,515,313	\$8,960,945,064	(\$145,570,249)	(1.6%)
C.L.E.E.T. FUND				
Certified	\$2,472,205	\$2,232,500	(\$239,705)	(9.7%)
Cash	\$454,675	\$187,397	(\$267,278)	(58.8%)
TOTAL	\$2,926,880	\$2,419,897	(\$506,983)	(17.3%)
MINERAL LEASING FUND				
Certified	\$4,940,000	\$4,750,000	(\$190,000)	(3.8%)
Cash	\$344,531	\$359,606	\$15,075	4.4%
TOTAL	\$5,284,531	\$5,109,606	(\$174,925)	(3.3%)
OCCUPATIONAL HEALTH AND SAFETY FUND				
Certified	\$1,083,285	\$1,073,771	(\$9,514)	(0.9%)
Cash	\$140,592	\$484,961	\$344,369	244.9%
TOTAL	\$1,223,877	\$1,558,732	\$334,855	27.4%
PUBLIC BUILDING FUND				
Certified	\$1,596,327	\$2,446,820	\$850,493	53.3%
Cash	\$2,205,551	\$1,048,051	(\$1,157,500)	(52.5%)
TOTAL	\$3,801,877	\$3,494,871	(\$307,006)	(8.1%)
SPECIAL CASH FUND				
Cash	\$187,000,000	\$265,500,000	\$78,500,000	42.0%
TOTAL	\$187,000,000	\$265,500,000	\$78,500,000	42.0%
STATEWIDE RECOVERY FUND				
Certified	\$34,178,258	\$143,363,523	\$109,185,265	319.5%
TOTAL	\$34,178,258	\$143,363,523	\$109,185,265	319.5%
ARPA ADMINISTRATIVE COSTS FUND				
Certified	\$2,666,180	\$840,752	(\$1,825,428)	(68.5%)
TOTAL	\$2,666,180	\$840,752	(\$1,825,428)	(68.5%)
SUBTOTAL NON-RESTRICTED FUNDS	\$9,343,596,916	\$9,383,232,445	\$39,635,529	0.4%

(Continued)

**COMPARISON OF AUTHORIZED EXPENDITURES FOR FY 2026 TO
AUTHORIZED EXPENDITURES FOR FY 2027, BY FUND
Appendix 3 (Continued)**

	FY 2026 LEGISLATIVE APPROPRIATIONS 2025 Session Jun 2025	FY 2027 LEGISLATIVE APPROPRIATIONS 2026 Session Jun 2026	\$ CHANGE IN APPROPRIATIONS	PERCENT CHANGE
RESTRICTED FUNDS				
COMMISSIONERS OF THE LAND OFFICE FUND				
Certified	\$6,703,421	\$6,514,932	(\$188,489)	(2.8%)
Cash	\$0	\$0	\$0	0.0%
TOTAL	<u>\$6,703,421</u>	<u>\$6,514,932</u>	<u>(\$188,489)</u>	<u>(2.8%)</u>
OK EDUCATION LOTTERY TRUST FUND				
Certified	\$61,750,000	\$61,750,000	\$0	0.0%
Cash	\$3,250,000	\$3,250,000	\$0	0.0%
TOTAL	<u>\$65,000,000</u>	<u>\$65,000,000</u>	<u>\$0</u>	<u>0.0%</u>
STATE PUBLIC SAFETY FUND				
Certified	\$22,800,000	\$24,130,000	\$1,330,000	5.8%
Cash	\$9,479,944	\$2,113,938	(\$7,366,006)	(77.7%)
TOTAL	<u>\$32,279,944</u>	<u>\$26,243,938</u>	<u>(\$6,036,006)</u>	<u>(18.7%)</u>
HEALTH CARE ENHANCEMENT FUND				
Certified	\$98,173,950	\$99,494,450	\$1,320,500	1.3%
Cash	\$0	\$0	\$0	0.0%
TOTAL	<u>\$98,173,950</u>	<u>\$99,494,450</u>	<u>\$1,320,500</u>	<u>1.3%</u>
ALCOHOLIC BEVERAGE CONTROL FUND				
Certified	\$12,600,781	\$12,185,650	(\$415,131)	(3.3%)
Cash	\$0	\$0	\$0	0.0%
TOTAL	<u>\$12,600,781</u>	<u>\$12,185,650</u>	<u>(\$415,131)</u>	<u>(3.3%)</u>
OK PENSION IMPROVEMENT REV FUND				
Certified	\$0	\$0	\$0	0.0%
Cash	\$0	\$0	\$0	0.0%
TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.0%</u>
SUBTOTAL RESTRICTED FUNDS	<u>\$214,758,096</u>	<u>\$209,438,970</u>	<u>(\$5,319,126)</u>	<u>(2.5%)</u>
TOTAL-RESTRICTED & NON-RESTRICTED	<u>\$9,558,355,012</u>	<u>\$9,592,671,415</u>	<u>\$34,316,403</u>	<u>0.4%</u>
COMMON ED. TECH FUND				
Revolving Fund Estimate	\$47,000,000	\$47,000,000	\$0	0.0%
OK. STUDENT AID FUND				
Revolving Fund Estimate	\$47,000,000	\$47,000,000	\$0	0.0%
HIGHER ED. CAPITAL FUND				
Revolving Fund Estimate	\$47,000,000	\$47,000,000	\$0	0.0%
1017 FUND				
Revolving Fund Estimate	\$1,274,188,466	\$1,302,410,823	\$28,222,357	2.2%
TOBACCO SETTLEMENT FUND				
Revolving Fund Estimate	\$10,000,000	\$10,000,000	\$0	0.0%
STATE JUDICIAL REVOLVING FUND				
Revolving Fund Estimate	\$15,537,314	\$15,537,313	(\$1)	(0.0%)
STATE TRANSPORTATION FUND				
Revolving Fund Estimate	\$204,509,528	\$196,200,281	(\$8,309,247)	(4.1%)
ROADS FUND				
Revolving Fund Estimate	\$610,000,000	\$610,000,000	\$0	0.0%
TEACHERS' RETIREMENT SYSTEM REVOLVING FUND				
Revolving Fund Estimate	\$433,935,232	\$454,697,408	\$20,762,176	4.8%
OHLAP FUND				
Revolving Fund Estimate	\$70,000,000	\$80,000,000	\$10,000,000	14.3%
TOTAL	<u>\$12,317,525,552</u>	<u>\$12,402,517,240</u>	<u>\$84,991,688</u>	<u>0.7%</u>
**ADDITIONAL BUDGETARY AUTHORIZATIONS:				
Cash Flow Reserve Fund	-	\$70,000,000	\$70,000,000	0.0%
Constitutional Reserve Fund	\$38,077,462	-	(\$38,077,462)	(100.0%)
Revenue Stabilization Fund	\$238,077,462	\$200,000,000 ¹	(\$38,077,462)	(16.0%)
PREP Fund	\$20,000,000	\$31,000,000	\$11,000,000	55.0%
Taxpayer Endowment Trust Fund	-	(\$200,000,000) ¹	(\$200,000,000)	0.0%
Agency Revolving Fund Authorizations	\$34,597,531	\$200,000,000	\$165,402,469	478.1%
Additional Revolving Fund Appropriations	<u>\$21,253,658</u>	<u>\$23,655,033</u>	<u>\$2,401,375</u>	<u>11.3%</u>
TOTAL AUTHORIZED BUDGET	<u>\$12,669,531,665</u>	<u>\$12,727,172,273</u>	<u>\$57,640,608</u>	<u>0.5%</u>

¹Additional Budgetary Authorizations are those amounts, authorized by law, which do not affect the certified funds or specific authorized funds reported for board action. This section is provided for informational purposes and final budgetary comparison.

**AUTHORIZED EXPENDITURES SUMMARY FY 2026 TO
AUTHORIZED EXPENDITURES SUMMARY FY 2027**

Appendix 4

	LEGISLATIVE APPROPRIATIONS 2025 Session FY 2026 Jun 2025	LEGISLATIVE APPROPRIATIONS 2026 Session FY 2027 Jun 2026	CHANGE IN SPENDING (\$)	CHANGE IN SPENDING (%)
CERTIFIED				
General Revenue Fund	\$7,754,273,650	\$8,172,196,483	\$417,922,833	5.4%
C.L.E.E.T. Fund	\$2,472,205	\$2,232,500	(\$239,705)	(9.7%)
Mineral Leasing Fund	\$4,940,000	\$4,750,000	(\$190,000)	(3.8%)
Occupational Health and Safety Fund	\$1,083,285	\$1,073,771	(\$9,514)	(0.9%)
Public Building Fund	\$1,596,327	\$2,446,820	\$850,493	53.3%
Commissioners of the Land Office Fund	\$6,703,421	\$6,514,932	(\$188,489)	(2.8%)
OK Education Lottery Trust Fund	\$61,750,000	\$61,750,000	\$0	0.0%
State Public Safety Fund	\$22,800,000	\$24,130,000	\$1,330,000	5.8%
Health Care Enhancement Fund	\$98,173,950	\$99,494,450	\$1,320,500	1.3%
Alcoholic Beverage Control Fund	\$12,600,781	\$12,185,650	(\$415,131)	(3.3%)
OK Pension Improvement Rev Fund	\$0	\$0	\$0	0.0%
TOTAL CERTIFIED FUNDS	\$7,966,393,619	\$8,386,774,606	\$420,380,987	5.3%
AUTHORIZED				
1017 Fund	\$1,274,188,466	\$1,302,410,823	\$28,222,357	2.2%
Common Ed. Technology Fund (GP – Oil)	\$47,000,000	\$47,000,000	\$0	0.0%
OK Student Aid Fund (GP – Oil)	\$47,000,000	\$47,000,000	\$0	0.0%
Higher Ed. Capital Fund (GP – Oil)	\$47,000,000	\$47,000,000	\$0	0.0%
Tobacco Fund	\$10,000,000	\$10,000,000	\$0	0.0%
Judicial Revolving Fund	\$15,537,314	\$15,537,313	(\$1)	(0.0%)
Transportation Fund	\$204,509,528	\$196,200,281	(\$8,309,247)	(4.1%)
ROADS Fund	\$610,000,000	\$610,000,000	\$0	0.0%
TRS Dedicated Revenue Fund	\$433,935,232	\$454,697,408	\$20,762,176	4.8%
OHLAP Fund	\$70,000,000	\$80,000,000	\$10,000,000	14.3%
TOTAL AUTHORIZED FUNDS	\$2,759,170,540	\$2,809,845,825	\$50,675,285	1.8%
EXPENDITURES FROM RECURRING REVENUES	\$10,725,564,159	\$11,196,620,431	\$471,056,272	4.4%
CASH AND ONE-TIME (STATE FUNDS)				
SPECIAL CASH FUND APPROPRIATIONS	\$187,000,000	\$265,500,000	\$78,500,000	42.0%
CASH FLOW RESERVE FUND	-	\$70,000,000	\$70,000,000	0.0%
CERTIFIED & AUTHORIZED FUND CASH	\$15,875,292	\$7,443,953	(\$8,431,339)	(53.1%)
CONSTITUTIONAL RESERVE FUND	\$38,077,462	-	(\$38,077,462)	(100.0%)
REVENUE STABILIZATION FUND	\$238,077,462	\$200,000,000	(\$38,077,462)	(16.0%)
PREP FUND	\$20,000,000	\$31,000,000	\$11,000,000	55.0%
TAXPAYER ENDOWMENT TRUST FUND	-	(\$200,000,000)	(\$200,000,000)	0.0%
AGENCY REVOLVING FUND AUTHORITY	\$34,597,531	\$200,000,000	\$165,402,469	478.1%
ADD'L REV FUND APPROPRIATIONS	\$21,253,658	\$23,655,033	\$2,401,375	11.3%
GENERAL REVENUE SURPLUS APPROPRIATIONS	\$1,352,241,663	\$788,748,581	(\$563,493,082)	(41.7%)
TOTAL CASH AND ONE-TIME EXPENSES	\$1,907,123,069	\$1,386,347,567	(\$520,775,502)	(27.3%)
TOTAL ALL STATE FUNDS	\$12,632,687,227	\$12,582,967,998	(\$49,719,229)	(0.4%)
FEDERAL FUNDS				
Statewide Recovery Fund	\$34,178,258	\$143,363,523	\$109,185,265	319.5%
ARPA Administrative Costs Fund	\$2,666,180	\$840,752	(\$1,825,428)	(68.5%)
TOTAL FEDERAL FUNDS	\$36,844,438	\$144,204,275	\$107,359,837	291.4%
TOTAL ALL STATE AND FEDERAL FUNDS	\$12,669,531,665	\$12,727,172,273	\$57,640,608	0.5%

PROJECTED FY 2027 RESERVES AND CASH
Appendix 5

Fund	Amount
Constitutional Reserve Fund (Rainy Day Fund)	\$1,327,267,738
Revenue Stabilization Fund (RSF)	\$248,837,856
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Total reserves (RDF and RSF)	\$1,576,105,594
2026 General Revenue (unspent authority)	\$15,756,753
* 2026 General Revenue (5% cushion)	\$417,287,677
* 2026 General Revenue (projected surplus)	\$459,363,319
2027 General Revenue (unspent authority)	\$48,396,728
<hr/>	
Total General Revenue cash	\$940,804,477
** FMAP Rate Preservation Fund (projected balance)	\$335,039,858
** Education Reform Revolving Fund Cash (1017)	\$342,290,042
Taxpayer Endowment Trust Fund	\$200,000,000
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Total restricted cash	\$877,329,900
GRAND TOTAL	\$3,394,239,970

* Surplus over the 100% estimate and 5% cushion from the 95% certified authority will be available at the start of the 2027 legislative session, contingent on actual collections (Feb 2026 BOE Packet, Appendix 2).

** Projected FY 2027 cash after appropriations.