

State Board of Equalization



Proposed FY-2024 Revenue Certification

Monday, June 19, 2023



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OKLAHOMA
Office of Management
& Enterprise Services

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Purpose of June BOE Meeting

To certify funds available for FY 2024 as a result of law changes made during the 2023 legislative session.

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Revenue Certification



OKLAHOMA
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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.

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>
	TOTAL ESTIMATED COLLECTIONS June 2023	APPROPRIATIONS AUTHORITY June 2023
STATE CERTIFIED FUNDS		
GENERAL REVENUE	\$8,288,580,551 *	\$7,874,151,524
C.L.E.E.T.	\$2,503,905	\$2,378,710
COMMISSIONERS OF THE LAND OFFICE	\$11,723,596	\$11,137,416
MINERAL LEASING	\$5,022,121	\$4,771,015
SPECIAL OCCUPATIONAL HEALTH & SAFETY	\$1,229,175	\$1,167,716
PUBLIC BUILDING	\$2,024,204	\$1,922,994
OK EDUCATION LOTTERY TRUST FUND	\$65,000,000	\$61,750,000
STATE PUBLIC SAFETY FUND	\$18,500,385	\$17,575,365
HEALTH CARE ENHANCEMENT FUND	\$149,146,000	\$141,688,700
ALCOHOLIC BEVERAGE CONTROL FUND	\$13,912,834	\$13,217,192
OKLAHOMA PENSION IMPROVEMENT REVOLVING FUND	\$172,172	\$163,563
GRAND TOTAL STATE FUNDS	\$8,557,814,943	\$8,129,924,195
FEDERAL CERTIFIED FUNDS		
STATEWIDE RECOVERY FUND	\$256,116,591	\$256,116,591 **

* General Revenue Fund estimated collections decreased by \$190,005,135 decreasing the 95% appropriations authority by \$180,504,878 from 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 REVENUE
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, 2024 (FY 2024) are the basis for the summation proposed for certification in Schedule 1. For informational purposes the FY 2024 estimates of revenues are compared to the last preceding fiscal year's actual revenues (FY 2022) and to both the itemized estimates and the projections of revenues for the current fiscal year (FY 2023).

Column 1 FUND NAME	Historical Information			Column 5 FY 2024 ESTIMATE Feb 2023	Column 6 PROPOSED FY 2024 ESTIMATE June 2023
	Column 2	Column 3	Column 4		
	FY 2022 ACTUAL Dec 2022	FY 2023 ESTIMATE June 2022	FY 2023 PROJECTED Feb 2023		
GENERAL REVENUE					
Alcohol Beverage Tax	\$47,171,193	\$51,169,000	\$45,533,000	\$45,342,000	\$45,342,000
Mixed Beverage	\$95,983,076	\$92,830,000	\$100,879,000	\$102,795,000	\$102,795,000
Cigarette Tax	\$42,965,809	\$48,262,667	\$45,404,915	\$46,789,538	\$46,789,538
Tobacco Products Tax	\$36,731,778	\$38,730,094	\$31,401,067	\$677,325	\$677,325
Franchise Tax	\$62,217,443	\$58,168,000	\$54,445,000	\$55,873,000	\$0
Gross Production Tax-Gas	\$668,309,139	\$460,996,000	\$531,750,460	\$468,803,000	\$468,803,000
Gross Production Tax-Oil	\$406,414,059	\$361,606,000	\$557,018,000	\$413,955,000	\$413,955,000
Income Tax-Individual	\$3,149,181,707 *	\$2,820,665,071 *	\$3,399,418,184 *	\$3,446,714,012 *	\$3,312,581,878 *
Income Tax-Corporate	\$527,114,968	\$278,896,448	\$460,889,158	\$356,783,195	\$356,783,195
Insurance Premium Tax	\$127,036,907	\$115,615,655	\$114,333,216	\$114,333,216	\$114,333,216
Motor Vehicle Taxes	\$58,990,960 ¹	\$38,172,678 ¹	\$58,400,000 ¹	\$58,302,000 ¹	\$58,302,000 ¹
Sales Tax	\$2,495,226,162	\$2,489,375,293	\$2,574,010,104	\$2,636,497,114	\$2,636,497,114
Use Tax	\$437,992,983	\$490,671,022	\$499,882,411	\$517,425,523	\$517,425,523
Interest & Investments	\$79,871,386	\$75,000,000	\$186,000,000	\$256,000,000	\$256,000,000
Other (Schedule 3)	\$258,465,682 ¹	\$245,271,227	\$231,100,920	\$220,520,062	\$220,520,062
General Revenue Totals	\$8,493,673,252	\$7,665,429,155	\$8,890,465,436	\$8,740,809,985	\$8,550,804,851
Reserve Fund Statutory Deposits	\$0	(\$230,077,540)	\$0	(\$262,224,300)	(\$262,224,300)
Transfers & Lapses	\$0	\$1,000,000	\$0	\$0	\$0
Revenue Comparison	\$8,493,673,252	\$6,725,729,371	\$6,523,357,780	\$8,478,585,686	\$8,288,580,551
One-Time Receipts	\$0	\$0	\$0	\$0	\$0
Total General Revenue	\$8,493,673,252	\$7,436,351,615	\$8,890,465,436	\$8,478,585,686	\$8,288,580,551
State Certified Funds					
C.L.E.E.T.	\$2,683,370	\$2,645,999	\$2,581,306	\$2,503,905	\$2,503,905
COMMISSIONERS OF THE LAND OFFICE	\$11,634,352	\$10,108,722	\$11,979,823	\$11,723,596	\$11,723,596
MINERAL LEASING FUND	\$3,183,651	\$5,000,000	\$4,759,482	\$5,022,121	\$5,022,121
OSHA FUND	\$1,092,626	\$1,249,340	\$1,241,952	\$1,229,175	\$1,229,175
PUBLIC BUILDING	\$2,576,943	\$1,795,271	\$2,483,481	\$2,024,204	\$2,024,204
OK EDUCATION LOTTERY TRUST FUND	\$78,587,377	\$60,000,000	\$60,000,000	\$65,000,000	\$65,000,000
STATE PUBLIC SAFETY FUND	\$21,013,714	\$21,039,005	\$15,987,055	\$18,500,385	\$18,500,385
STATE HEALTH CARE ENHANCEMENT FUND	\$150,775,559	\$156,658,000	\$149,966,000	\$149,146,000	\$149,146,000
ALCOHOLIC BEVERAGE CONTROL FUND	\$13,774,741	\$14,187,105	\$13,843,615	\$13,912,834	\$13,912,834
OK PENSION IMPROVEMENT REVOLVING FUND	\$144,965	\$149,440	\$172,172	\$172,172	\$172,172
GRAND TOTAL STATE FUNDS	\$8,779,140,550	\$7,709,184,497	\$9,153,480,321	\$8,747,820,077	\$8,557,814,943
Federal Certified Funds					
STATEWIDE RECOVERY FUND	\$256,116,591	\$256,116,591 ²	\$256,116,591	\$256,116,591	\$256,116,591 ²

Shown on Schedule 1

* In compliance with Section 34.87 of Title 62 of the Oklahoma Statutes, the State Regents for Higher Education has adopted an estimate of \$67.7M for FY 2024. The amount of money allocated from income tax revenue for FY 2023 was \$58.8M, and for FY 2022 was \$65.4M. These amounts have been removed from the respective individual income tax numbers.

¹ Pursuant to House Bill 1014XX passed during the Second Special Session in 2017, amending Title 69 Section 1521 of the Oklahoma Highway Code, Motor Fuels Taxes enacted by HB1010XX and most Motor Vehicle Taxes currently distributed to the GRF are to be directed to the ROADS Fund and an equal amount of personal income tax currently diverted to the ROADS Fund will be redirected to the GRF. The ROADS Fund contribution from Motor Vehicle revenue, diesel fuel taxes, and gasoline fuel taxes for FY 2023 is projected to be \$227.9M, \$58.2M, and \$57.6M, respectively. FY 2024 is estimated to be \$226.7M, \$56.1M, and \$57.6M, respectively. The schedule reflects the decreased Motor Vehicle revenue contribution to GRF and the offsetting increase in the personal income tax contribution to the GRF.

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

Column 1	Historical Information			Column 5	Column 6
	Column 2	Column 3	Column 4		
	FY 2022 ACTUAL Dec 2022	FY 2023 ESTIMATE June 2022	FY 2023 PROJECTED Feb 2023	FY 2024 ESTIMATE Feb 2023	PROPOSED FY 2024 ESTIMATE June 2023
OTC:					
Tribal Cigarette Compacts	\$13,067,433	\$13,549,000	\$12,335,000	\$12,217,000	\$12,217,000
Bingo Excise & Charity Games	\$47,032	\$61,000	\$45,000	\$45,000	\$45,000
Other OTC	\$64,261,127	\$50,587,000	\$57,592,000	\$52,030,000	\$52,030,000
TOTAL OTC	\$77,375,593	\$64,197,000	\$69,972,000	\$64,292,000	\$64,292,000
COLLECTIONS BY OTHER AGENCIES					
Attorney General (Tobacco)	\$1,264,943	\$765,300	\$0	\$500,000	\$500,000
CLEET	\$267,460	\$262,007	\$255,767	\$248,312	\$248,312
Consumer Credit	\$956,294	\$650,000	\$675,000	\$675,000	\$675,000
District Attorney's Council	\$10,362,395	\$9,436,146	\$9,810,627	\$8,869,135	\$8,869,135
DPS	\$12,478,406	\$39,802,114	\$7,401,928	\$2,144,165	\$2,144,165
Horseracing	\$3,788,617	\$98,423	\$3,198,805	\$3,198,805	\$3,198,805
Insurance Department	\$90,143,348	\$73,229,777	\$81,129,013	\$81,129,013	\$81,129,013
Labor	\$412,055	\$425,262	\$415,193	\$416,742	\$416,742
Medical Licensure	\$470,573	\$425,500	\$455,000	\$455,000	\$455,000
Nursing Board	\$417,070	\$407,538	\$529,443	\$529,443	\$529,443
OMES	\$5,681,755	\$3,006,152	\$3,548,084	\$3,259,966	\$3,259,966
Secretary of State	\$2,870,222	\$2,645,170	\$2,471,010	\$2,520,431	\$2,520,431
Department of Securities	\$18,991,952	\$17,707,000	\$19,639,050	\$20,442,050	\$20,442,050
Treasurer (Unclaimed Property)	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000
Tribal Gaming	\$22,984,999	\$22,213,838	\$21,600,000	\$21,840,000	\$21,840,000
Other	\$0	\$0	\$0	\$0	\$0
TOTAL MISC	\$181,090,089	\$181,074,227	\$161,128,920	\$156,228,062	\$156,228,062
GRAND OTHER	\$258,465,682	\$245,271,227	\$231,100,920	\$220,520,062	\$220,520,062

**COMPARISON OF CERTIFIED REVENUE ESTIMATES
FY 2024 FEBRUARY ESTIMATE vs. FY 2024 JUNE ESTIMATE
SCHEDULE 4**

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>	<i>Column 4</i>	<i>Column 5</i>
	FY 2024 ESTIMATE Feb 2023	PROPOSED FY 2024 ESTIMATE June 2023	INCREASE OR (DECREASE)	PERCENT CHANGE
GENERAL REVENUE FUND				
Alcohol Beverage Tax	\$45,342,000	\$45,342,000	\$0	0.0%
Mixed Beverage	\$102,795,000	\$102,795,000	\$0	0.0%
Cigarette Tax	\$46,789,538	\$46,789,538	\$0	0.0%
Tobacco Products Tax	\$677,325	\$677,325	\$0	0.0%
Franchise Tax	\$55,873,000	\$0	(\$55,873,000)	(100.0%)
Gross Production Tax-Gas	\$468,803,000	\$468,803,000	\$0	0.0%
Gross Production Tax-Oil	\$413,955,000	\$413,955,000	\$0	0.0%
Income Tax-Individual	\$3,446,714,012	\$3,312,581,878	(\$134,132,135)	(3.9%)
Income Tax-Corporate	\$356,783,195	\$356,783,195	\$0	0.0%
Insurance Premium Tax	\$114,333,216	\$114,333,216	\$0	0.0%
Motor Vehicle Taxes	\$58,302,000	\$58,302,000	\$0	0.0%
Sales Tax	\$2,636,497,114	\$2,636,497,114	\$0	0.0%
Use Tax	\$517,425,523	\$517,425,523	\$0	0.0%
Interest & Investments	\$256,000,000	\$256,000,000	\$0	0.0%
Other (Schedule 3)	\$220,520,062	\$220,520,062	\$0	0.0%
General Revenue Totals	\$8,740,809,985	\$8,550,804,851	(\$190,005,134)	(2.2%)
Reserve Fund Statutory Deposits	(\$262,224,300)	(\$262,224,300)	\$0	0.0%
Transfers & Lapses	\$0	\$0	\$0	0.0%
Total General Revenue	\$8,478,585,686	\$8,288,580,551	(\$190,005,134)	(2.2%)
C.L.E.E.T.	\$2,503,905	\$2,503,905	\$0	0.0%
COMMISSIONERS OF THE LAND OFFICE	\$11,723,596	\$11,723,596	\$0	0.0%
MINERAL LEASING FUND	\$5,022,121	\$5,022,121	\$0	0.0%
OK EDUCATION LOTTERY TRUST FUND	\$65,000,000	\$65,000,000	\$0	0.0%
PUBLIC BUILDING	\$2,024,204	\$2,024,204	\$0	0.0%
OSHA FUND	\$1,229,175	\$1,229,175	\$0	0.0%
ALCOHOLIC BEVERAGE CONTROL FUND	\$13,912,834	\$13,912,834	\$0	0.0%
OK PENSION IMPROVEMENT REVOLVING FUND	\$172,172	\$172,172	\$0	0.0%
STATE PUBLIC SAFETY FUND	\$18,500,385	\$18,500,385	\$0	0.0%
STATE HEALTH CARE ENHANCEMENT FUND	\$149,146,000	\$149,146,000	\$0	0.0%
GRAND TOTAL	\$8,747,820,077	\$8,557,814,943	(\$190,005,134)	(2.2%)

**LEGISLATED REVENUE ADJUSTMENTS
2023 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 First Regular Session and First Special Session of the 59th Legislature, 2023, and acted upon by the Governor, the following adjustments to the last certified Estimates of Revenue are proposed.

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>
FUND SOURCE DESCRIPTION	ADJUSTMENT AMOUNTS FY 2024	ADJUSTMENT AMOUNTS FY 2024
	(100%)	(95%)
GENERAL REVENUE FUND		
Individual Income Tax		
HB1040X Eliminates Marriage Penalty in Income Tax Modifies income subject to 3.75% tax bracket for joint filers from \$2400 to \$4600.	(\$4,992,215)	(\$4,742,604)
HB1029X Caring for Caregivers Act Creates an income tax credit for 50% of eligible expenditures for family caregivers. Subject to a \$1.5 million annual cap.	(\$1,281,150)	(\$1,217,093)
HB1956 Dixon Act Directs Oklahoma Tax Commission to use wage garnishment to collect delinquent income taxes.	\$4,526,730	\$4,300,394
HB1934 Oklahoma Parental Choice Tax Credit Act Creates a refundable tax credit for taxpayers who incur qualified expenses on behalf of eligible students. Subject to a \$150 million cap in credits for private school expenses and an additional \$5 million cap for homeschool expenses in FY 2024.	(\$132,385,500)	(\$125,766,225)
TOTAL CHANGES TO INDIVIDUAL INCOME TAX:	<u>(\$134,132,135)</u>	<u>(\$127,425,528)</u>
Franchise Tax		
HB1039X Franchise Tax Elimination Eliminates the Franchise tax.	(\$55,873,000)	(\$53,079,350)
TOTAL CHANGES TO FRANCHISE TAX:	<u>(\$55,873,000)</u>	<u>(\$53,079,350)</u>
TOTAL CHANGES TO THE GENERAL REVENUE FUND:	<u><u>(\$190,005,135)</u></u>	<u><u>(\$180,504,878)</u></u>

**LEGISLATED REVENUE ADJUSTMENTS TO 1017 FUND
2023 LEGISLATIVE SESSION
SCHEDULE 5 (Continued)**

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 First Regular Session and First Special Session of the 59th Legislature, 2023, and acted upon by the Governor, the following adjustments to the last certified Estimates of Revenue are proposed.

<i>Column 1</i>	<i>Column 2</i>
FUND SOURCE DESCRIPTION	ADJUSTMENT AMOUNTS FY-2022 (100%)
EDUCATION REFORM REVOLVING FUND (1017 Fund)	
Individual Income Tax	
HB1040X Eliminates Marriage Penalty in Income Tax	(\$487,473)
Modifies income subject to 3.75% tax bracket for joint filers from \$2400 to \$4600.	
HB1029X Caring for Caregivers Act	(\$125,100)
Creates an income tax credit for 50% of eligible expenditures for family caregivers. Subject to a \$1.5 million annual cap.	
HB1956 Dixon Act	\$442,020
Directs Oklahoma Tax Commission to use wage garnishment to collect delinquent income taxes.	
HB1934 Oklahoma Parental Choice Tax Credit Act	(\$12,927,000)
Creates a refundable tax credit for taxpayers who incur qualified expenses on behalf of eligible students. Subject to a \$150 million cap in credits for private school expenses and an additional \$5 million cap for homeschool expenses in FY 2024.	
TOTAL CHANGES TO INDIVIDUAL INCOME TAX:	<u>(\$13,097,553)</u>
TOTAL CHANGES TO THE EDUCATION REFORM REVOLVING FUND	<u><u>(\$13,097,553)</u></u>
TEACHERS' RETIREMENT SYSTEM (TRS) DEDICATED REVENUE REVOLVING FUND	
Individual Income Tax	
HB1040X Eliminates Marriage Penalty in Income Tax	(\$306,863)
Modifies income subject to 3.75% tax bracket for joint filers from \$2400 to \$4600.	
HB1029X Caring for Caregivers Act	(\$78,750)
Creates an income tax credit for 50% of eligible expenditures for family caregivers. Subject to a \$1.5 million annual cap.	
HB1956 Dixon Act	\$278,250
Directs Oklahoma Tax Commission to use wage garnishment to collect delinquent income taxes.	
HB1934 Oklahoma Parental Choice Tax Credit Act	(\$8,137,500)
Creates a refundable tax credit for taxpayers who incur qualified expenses on behalf of eligible students. Subject to a \$150 million cap in credits for private school expenses and an additional \$5 million cap for homeschool expenses in FY 2024.	
TOTAL CHANGES TO INDIVIDUAL INCOME TAX:	<u>(\$8,244,863)</u>
TOTAL CHANGES TO TRS REVOLVING FUND	<u><u>(\$8,244,863)</u></u>

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

Column 1 SOURCE	Historical Information		Column 4 FY 2024 ESTIMATE Feb 2023	Column 5 PROPOSED FY 2024 ESTIMATE June 2023
	Column 2 FY 2023 ESTIMATE June 2022	Column 3 FY 2023 PROJECTED Feb 2023		
Income Tax-Individual	\$304,574,014	\$362,221,129	\$371,740,488	\$358,642,935
Income Tax-Corporate	\$59,570,115	\$100,317,195	\$78,080,970	\$78,080,970
Sales Tax	\$315,059,870	\$328,471,091	\$336,137,748	\$336,137,748
Use Tax	\$64,141,661	\$62,725,168	\$64,926,475	\$64,926,475
Cigarette Tax	\$2,230,901	\$2,090,410	\$2,158,348	\$2,158,348
Tobacco Products Tax	\$864,908	\$33,294,717	\$704,297	\$704,297
Tribal Gaming	\$140,800,000	\$158,400,000	\$160,160,000	\$160,160,000
Horse Track Gaming	\$22,101,476	\$22,793,040	\$22,793,040	\$22,793,040
Insurance Premium Tax	\$0	\$0	\$0	\$0
Med Marijuana Auth Rev Fund Appropriation	\$0	\$0	\$0	\$0
TOTAL - 100% OF ESTIMATE	\$909,342,945	\$1,070,312,750	\$1,036,701,366	\$1,023,603,813
Increase in FY 2024 proposed estimate from FY 2023 official estimate				\$127,358,421
Change in FY 2024 proposed estimate from FY 2024 February estimate				(\$13,097,553)
FY 2024 Total Appropriation				\$1,036,701,366
FY 2023 Total Appropriation				\$890,120,375
Increase in FY 2024 total appropriation from FY 2023 total appropriation				\$146,580,991

Appendices



**COMPARISON OF EXPENDITURE AUTHORITY 2023 SESSION (FEB 2023) TO
PROPOSED EXPENDITURE AUTHORITY 2023 SESSION (JUNE 2023)**

Appendix A-1

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>	<i>Column 4</i>	<i>Column 5</i>
	EXPENDITURE AUTHORITY* FY 2024 Feb 2023	EXPENDITURE AUTHORITY* FY 2024 June 2023	INCREASE OR (DECREASE)	PERCENT CHANGE
NON-RESTRICTED FUNDS (95%)				
GENERAL REVENUE FUND				
Certified	\$8,054,656,402	\$7,874,151,524	(\$180,504,878)	(2.2%)
Prior Year Certified	\$193,022,073	\$193,022,073	\$0	0.0%
Cash	\$1,326,636,201	\$2,024,656,201 *	\$698,020,000	52.6%
TOTAL	\$9,574,314,675	\$10,091,829,798	\$517,515,122	5.4%
C.L.E.E.T. FUND				
Certified	\$2,378,710	\$2,378,710	\$0	0.0%
Cash	\$172,712	\$172,712	\$0	0.0%
TOTAL	\$2,551,422	\$2,551,422	\$0	0.0%
MINERAL LEASING FUND				
Certified	\$4,771,015	\$4,771,015	\$0	0.0%
Cash	\$0	\$0	\$0	0.0%
TOTAL	\$4,771,015	\$4,771,015	\$0	0.0%
OHSA FUND				
Certified	\$1,167,716	\$1,167,716	\$0	0.0%
Cash	\$190,126	\$190,126	\$0	0.0%
TOTAL	\$1,357,843	\$1,357,843	\$0	0.0%
PUBLIC BUILDING FUND				
Certified	\$1,922,994	\$1,922,994	\$0	0.0%
Cash	\$0	\$0	\$0	0.0%
TOTAL	\$1,922,994	\$1,922,994	\$0	0.0%
SPECIAL CASH FUND				
Cash	\$473,489	\$143,584,859 **	\$143,111,370	30224.8%
	\$473,489	\$143,584,859	\$143,111,370	30224.8%
STATEWIDE RECOVERY FUND				
Certified	\$256,116,591	\$256,116,591	\$0	0.0%
	\$256,116,591	\$256,116,591	\$0	0.0%
SUBTOTAL NON-RESTRICTED FUNDS	\$9,841,508,029	\$10,502,134,521	\$660,626,492	6.7%

* HB1176, signed into law during the 2023 session, modified qualification requirements for the Large-scale Economic Activity and Development Act of 2022 and directed the transfer of the \$698 million LEAD Fund balance back to the FY 2022 General Revenue Fund if new requirements were not met.

** Special Cash fund includes cash transfers of \$80,000,000 from OMMA Revolving Fund, \$8,510,370 from State Transportation Fund, \$30,000,000 from Unclaimed Property Fund, \$9,001,000 from Drug Money Laundering and Wire Transmitter Revolving Fund, \$7,800,000 from Insurance Revolving Fund, and \$7,800,000 from Secretary of State Revolving Fund.

(Continued)

**COMPARISON OF EXPENDITURE AUTHORITY 2023 SESSION (FEB 2023) TO
PROPOSED EXPENDITURE AUTHORITY 2023 SESSION (JUNE 2023)
Appendix A-1 (cont.)**

Column 1	Column 2	Column 3	Column 4	Column 5
	EXPENDITURE AUTHORITY* FY 2024 Feb 2023	EXPENDITURE AUTHORITY* FY 2024 June 2023	INCREASE OR (DECREASE)	PERCENT CHANGE
RESTRICTED FUNDS (95%)				
COMMISSION OF THE LAND OFFICE FUND				
Certified	\$11,137,416	\$11,137,416	\$0	0.0%
Cash	\$35,115	\$35,115	\$0	0.0%
TOTAL	<u>\$11,172,531</u>	<u>\$11,172,531</u>	<u>\$0</u>	<u>0.0%</u>
OK EDUCATION LOTTERY TRUST FUND				
Certified	\$61,750,000	\$61,750,000	\$0	0.0%
Cash	\$20,637,378	\$20,637,378	\$0	0.0%
TOTAL	<u>\$82,387,378</u>	<u>\$82,387,378</u>	<u>\$0</u>	<u>0.0%</u>
STATE PUBLIC SAFETY FUND				
Certified	\$17,575,365	\$17,575,365	\$0	0.0%
Cash	\$25,349	\$25,349	\$0	0.0%
TOTAL	<u>\$17,600,714</u>	<u>\$17,600,714</u>	<u>\$0</u>	<u>0.0%</u>
HEALTH CARE ENHANCEMENT FUND				
Certified	\$144,149,200	\$141,688,700 *	(\$2,460,500)	(1.7%)
Cash	\$3,914,484	\$3,914,484	\$0	0.0%
TOTAL	<u>\$148,063,684</u>	<u>\$145,603,184</u>	<u>(\$2,460,500)</u>	<u>(1.7%)</u>
ALCOHOLIC BEVERAGE CONTROL FUND				
Certified	\$13,217,192	\$13,217,192	\$0	0.0%
Cash	\$1,104,455	\$1,104,455	\$0	0.0%
TOTAL	<u>\$14,321,647</u>	<u>\$14,321,647</u>	<u>\$0</u>	<u>0.0%</u>
OK PENSION IMPROVEMENT REV FUND				
Certified	\$163,563	\$163,563	\$0	0.0%
Cash	\$351,045	\$351,045	\$0	0.0%
TOTAL	<u>\$514,608</u>	<u>\$514,608</u>	<u>\$0</u>	<u>0.0%</u>
SUBTOTAL RESTRICTED FUNDS	<u>\$274,060,563</u>	<u>\$271,600,063</u>	<u>(\$2,460,500)</u>	<u>(0.9%)</u>
TOTAL-RESTRICTED & NON-RESTRICTED	<u>\$10,115,568,592</u>	<u>\$10,773,734,584</u>	<u>\$658,165,992</u>	<u>6.5%</u>
OTHER FUNDS (100%)				
COMMON ED. TECH FUND				
Revolving Fund Estimate	\$47,025,701	\$47,025,701	\$0	0.0%
OK. STUDENT AID FUND				
Revolving Fund Estimate	\$47,025,701	\$47,025,701	\$0	0.0%
HIGHER ED. CAPITAL FUND				
Revolving Fund Estimate	\$47,025,701	\$47,025,701	\$0	0.0%
1017 FUND				
Revolving Fund Estimate	\$1,036,701,366	\$1,023,603,813	(\$13,097,553)	(1.3%)
TOBACCO SETTLEMENT FUND				
Revolving Fund Estimate	\$13,102,080	\$13,102,080	\$0	0.0%
STATE JUDICIAL REVOLVING FUND				
Revolving Fund Estimate	\$25,895,523	\$25,895,523	\$0	0.0%
STATE TRANSPORTATION FUND				
Revolving Fund Estimate	\$219,911,938	\$211,401,568 **	(\$8,510,370)	(3.9%)
ROADS Fund				
Revolving Fund Estimate	\$590,000,000	\$590,000,000	\$0	0.0%
TEACHERS RETIREMENT SYSTEM REVOLVING FUND				
Revolving Fund Estimate	\$460,152,210	\$451,907,348	(\$8,244,863)	(1.8%)
TOTAL	<u>\$12,602,408,812</u>	<u>\$13,230,722,018</u>	<u>\$628,313,207</u>	<u>5.0%</u>
**ADDITIONAL BUDGETARY AUTHORIZATIONS:				
Cash Flow Reserve Fund	\$27,373,999	\$27,373,999	\$0	0.0%
Additional Revolving Fund Appropriations	\$0	\$0 ¹	\$0	0.0%
TOTAL AUTHORIZED BUDGET	<u>\$12,629,782,811</u>	<u>\$13,258,096,017</u>	<u>\$628,313,207</u>	<u>5.0%</u>

* Correction to appendix item from February 2023 BOE meeting.

** This \$8,510,370 decrease in the State Transportation Fund was a transfer into the Special Cash Fund (see A-1).

*** 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 2023 SESSION
TO AUTHORIZED EXPENDITURES 2023 SESSION BY FUND
Appendix A-2**

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>	<i>Column 4</i>	<i>Column 5</i>
	FY 2024 EXPENDITURE AUTHORITY 2023 SESSION June 2023	FY 2024 LEGISLATIVE APPROPRIATIONS 2023 SESSION June 2023	UNENCUMBERED/ UNSPENT DIFFERENCE	PERCENT CHANGE
NON-RESTRICTED FUNDS				
GENERAL REVENUE FUND				
Certified	\$7,874,151,524	\$7,521,865,792	(\$352,285,732)	(4.5%)
Prior Year Certified	\$193,022,073	\$155,000,000	(\$38,022,073)	(19.7%)
Cash	\$2,024,656,201	\$1,757,631,129	(\$267,025,072)	(13.2%)
TOTAL	\$10,091,829,798	\$9,434,496,921	(\$657,332,877)	(6.5%)
C.L.E.E.T. FUND				
Certified	\$2,378,710	\$2,378,710	\$0	0.0%
Cash	\$172,712	\$172,712	\$0	(0.0%)
TOTAL	\$2,551,422	\$2,551,422	\$0	(0.0%)
MINERAL LEASING FUND				
Certified	\$4,771,015	\$4,771,015	\$0	0.0%
Cash	\$0	\$0	\$0	0.0%
TOTAL	\$4,771,015	\$4,771,015	\$0	0.0%
OHSA FUND				
Certified	\$1,167,716	\$1,167,716	\$0	(0.0%)
Cash	\$190,126	\$190,126	\$0	(0.0%)
TOTAL	\$1,357,843	\$1,357,842	\$0	(0.0%)
PUBLIC BUILDING FUND				
Certified	\$1,922,994	\$1,922,994	\$0	0.0%
Cash	\$0	\$0	\$0	0.0%
TOTAL	\$1,922,994	\$1,922,994	\$0	0.0%
SPECIAL CASH FUND				
Cash	\$143,584,859	\$143,583,859	(\$1,000)	(0.0%)
TOTAL	\$143,584,859	\$143,583,859	(\$1,000)	(0.0%)
STATEWIDE RECOVERY FUND				
Certified	\$256,116,591	\$231,072,467	(\$25,044,124)	(9.8%)
TOTAL	\$256,116,591	\$231,072,467	(\$25,044,124)	(9.8%)
SUBTOTAL NON-RESTRICTED FUNDS	\$10,502,134,521	\$9,819,756,520	(\$682,378,001)	(6.5%)

(Continued)

**COMPARISON OF PROPOSED EXPENDITURE AUTHORITY 2023 SESSION
TO AUTHORIZED EXPENDITURES 2023 SESSION BY FUND
Appendix A-2 (Continued)**

<i>Column 1</i>	<i>Column 2</i> FY 2024 EXPENDITURE AUTHORITY* 2023 SESSION June 2023	<i>Column 3</i> FY 2024 LEGISLATIVE APPROPRIATIONS 2023 SESSION June 2023	<i>Column 4</i> UNENCUMBERED/ UNSPENT DIFFERENCE	<i>Column 5</i> PERCENT CHANGE
RESTRICTED FUNDS				
COMMISSION OF THE LAND OFFICE FUND				
Certified	\$11,137,416	\$6,703,421	(\$4,433,995)	(39.8%)
Cash	\$35,115	\$0	(\$35,115)	(100.0%)
TOTAL	<u>\$11,172,531</u>	<u>\$6,703,421</u>	<u>(\$4,469,110)</u>	<u>(40.0%)</u>
OK EDUCATION LOTTERY TRUST FUND				
Certified	\$61,750,000	\$61,750,000	\$0	0.0%
Cash	\$20,637,378	\$20,637,378	\$0	0.0%
TOTAL	<u>\$82,387,378</u>	<u>\$82,387,378</u>	<u>\$0</u>	<u>0.0%</u>
STATE PUBLIC SAFETY FUND				
Certified	\$17,575,365	\$17,575,365	(\$0)	(0.0%)
Cash	\$25,349	\$25,349	\$0	0.0%
TOTAL	<u>\$17,600,714</u>	<u>\$17,600,714</u>	<u>(\$0)</u>	<u>(0.0%)</u>
HEALTH CARE ENHANCEMENT FUND				
Certified	\$141,688,700	\$141,688,700	\$0	0.0%
Cash	\$3,914,484	\$3,914,484	(\$0)	(0.0%)
TOTAL	<u>\$145,603,184</u>	<u>\$145,603,184</u>	<u>(\$0)</u>	<u>(0.0%)</u>
ALCOHOLIC BEVERAGE CONTROL FUND				
Certified	\$13,217,192	\$13,217,192	\$0	0.0%
Cash	\$1,104,455	\$1,104,455	\$0	0.0%
TOTAL	<u>\$14,321,647</u>	<u>\$14,321,647</u>	<u>\$0</u>	<u>0.0%</u>
OKLAHOMA PENSION IMPROVEMENT REV FUND				
Certified	\$163,563	\$0	(\$163,563)	(100.0%)
Cash	\$351,045	\$0	(\$351,045)	(100.0%)
TOTAL	<u>\$514,608</u>	<u>\$0</u>	<u>(\$514,608)</u>	<u>(100.0%)</u>
SUBTOTAL RESTRICTED FUNDS	<u>\$271,600,063</u>	<u>\$266,616,344</u>	<u>(\$4,983,719)</u>	<u>(1.8%)</u>
TOTAL-RESTRICTED & NON-RESTRICTED	<u>\$10,773,734,584</u>	<u>\$10,086,372,864</u>	<u>(\$687,361,720)</u>	<u>(6.4%)</u>
COMMON ED. TECH FUND				
Revolving Fund Estimate	\$47,025,701	\$47,025,701	\$0	0.0%
OK. STUDENT AID FUND				
Revolving Fund Estimate	\$47,025,701	\$47,025,701	\$0	0.0%
HIGHER ED. CAPITAL FUND				
Revolving Fund Estimate	\$47,025,701	\$47,025,701	\$0	0.0%
1017 FUND				
Revolving Fund Estimate	\$1,023,603,813	\$1,036,701,366	\$13,097,554	1.3%
TOBACCO SETTLEMENT FUND				
Revolving Fund Estimate	\$13,102,080	\$13,102,080	(\$0)	(0.0%)
STATE JUDICIAL REVOLVING FUND				
Revolving Fund Estimate	\$25,895,523	\$25,895,523	\$0	0.0%
STATE TRANSPORTATION FUND				
Revolving Fund Estimate	\$211,401,568	\$211,401,568	\$0	0.0%
ROADS Fund				
Revolving Fund Estimate	\$590,000,000	\$590,000,000	\$0	0.0%
TEACHERS RETIREMENT SYSTEM REVOLVING FUND				
Revolving Fund Estimate	\$451,907,348	\$460,152,210	\$8,244,863	1.8%
TOTAL	<u>\$13,230,722,018</u>	<u>\$12,564,702,714</u>	<u>(\$666,019,304)</u>	<u>(5.0%)</u>
**ADDITIONAL BUDGETARY AUTHORIZATIONS:				
Cash Flow Reserve Fund	\$27,373,999	\$27,373,999	\$0	0.0%
Additional Revolving Fund Appropriations	\$0 ¹	\$0 ¹	\$0	0.0%
TOTAL AUTHORIZED BUDGET	<u>\$13,258,096,017</u>	<u>\$12,592,076,713</u>	<u>(\$666,019,304)</u>	<u>(5.0%)</u>

** 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 AUTHORIZED EXPENDITURES FOR FY 2023 TO
AUTHORIZED EXPENDITURES FOR FY 2024, BY FUND**
Appendix A-3

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>	<i>Column 4</i>	<i>Column 5</i>
	LEGISLATIVE APPROPRIATIONS 2022 Session FY 2023 June 2022	LEGISLATIVE APPROPRIATIONS 2023 Session FY 2024 June 2023	UNENCUMBERED/ UNSPENT DIFFERENCE	PERCENT CHANGE
NON-RESTRICTED FUNDS				
GENERAL REVENUE FUND				
Certified	\$6,871,511,961	\$7,521,865,792	\$650,353,831	9.5%
Prior Year Certified	\$245,027,636	\$155,000,000	(\$90,027,636)	(36.7%)
Cash	\$456,515,976	\$1,757,631,129	\$1,301,115,153	285.0%
TOTAL	<u>\$7,573,055,573</u>	<u>\$9,434,496,921</u>	<u>\$1,861,441,348</u>	<u>24.6%</u>
C.L.E.E.T. FUND				
Certified	\$2,513,699	\$2,378,710	(\$134,989)	(5.4%)
Cash	\$0	\$172,712	\$172,712	0.0%
TOTAL	<u>\$2,513,699</u>	<u>\$2,551,422</u>	<u>\$37,723</u>	<u>1.5%</u>
MINERAL LEASING FUND				
Certified	\$4,750,000	\$4,771,015	\$21,015	0.4%
Cash	\$240,763	\$0	(\$240,763)	(100.0%)
TOTAL	<u>\$4,990,763</u>	<u>\$4,771,015</u>	<u>(\$219,748)</u>	<u>(4.4%)</u>
OHSA FUND				
Certified	\$1,186,873	\$1,167,716	(\$19,157)	(1.6%)
Cash	\$557,896	\$190,126	(\$367,770)	(65.9%)
TOTAL	<u>\$1,744,769</u>	<u>\$1,357,842</u>	<u>(\$386,927)</u>	<u>(22.2%)</u>
PUBLIC BUILDING FUND				
Certified	\$1,705,508	\$1,922,994	\$217,486	12.8%
Cash	\$552,467	\$0	(\$552,467)	(100.0%)
TOTAL	<u>\$2,257,975</u>	<u>\$1,922,994</u>	<u>(\$334,981)</u>	<u>(14.8%)</u>
SPECIAL CASH FUND				
Cash	\$82,064,867 ¹	\$143,583,859 ²	\$61,518,992	75.0%
TOTAL	<u>\$82,064,867</u>	<u>\$143,583,859</u>	<u>\$61,518,992</u>	<u>75.0%</u>
STATEWIDE RECOVERY FUND				
Certified	\$140,046,527	\$231,072,467	\$91,025,940	65.0%
TOTAL	<u>\$140,046,527</u>	<u>\$231,072,467</u>	<u>\$91,025,940</u>	<u>65.0%</u>
SUBTOTAL NON-RESTRICTED FUNDS	<u>\$7,806,674,173</u>	<u>\$9,819,756,520</u>	<u>\$2,013,082,347</u>	<u>25.8%</u>

(Continued)

**COMPARISON OF AUTHORIZED EXPENDITURES FOR FY 2023 TO
AUTHORIZED EXPENDITURES FOR FY 2024 BY FUND
Appendix A-3 (Continued)**

Column 1	Column 2	Column 3	Column 4	Column 5
	LEGISLATIVE APPROPRIATIONS 2022 Session FY 2023 June 2022	LEGISLATIVE APPROPRIATIONS 2023 Session FY 2024 June 2023	UNENCUMBERED/ UNSPENT DIFFERENCE	PERCENT CHANGE
RESTRICTED FUNDS				
COMMISSION OF THE LAND OFFICE FUND				
Certified	\$6,703,421	\$6,703,421	\$0	0.0%
Cash	\$0	\$0	\$0	0.0%
TOTAL	\$6,703,421	\$6,703,421	\$0	0.0%
OK EDUCATION LOTTERY TRUST FUND				
Certified	\$57,000,000	\$61,750,000	\$4,750,000	8.3%
Cash	\$27,535,983	\$20,637,378	(\$6,898,605)	(25.1%)
TOTAL	\$84,535,983	\$82,387,378	(\$2,148,605)	(2.5%)
STATE PUBLIC SAFETY FUND				
Certified	\$19,987,055	\$17,575,365	(\$2,411,690)	(12.1%)
Cash	\$0	\$25,349	\$25,349	0.0%
TOTAL	\$19,987,055	\$17,600,714	(\$2,386,341)	(11.9%)
HEALTH CARE ENHANCEMENT FUND				
Certified	\$148,825,100	\$141,688,700	(\$7,136,400)	(4.8%)
Cash	\$14,362,576	\$3,914,484	(\$10,448,092)	(72.7%)
TOTAL	\$163,187,676	\$145,603,184	(\$17,584,492)	(10.8%)
ALCOHOLIC BEVERAGE CONTROL FUND				
Certified	\$13,477,750	\$13,217,192	(\$260,558)	(1.9%)
Cash	\$1,792,158	\$1,104,455	(\$687,703)	(38.4%)
TOTAL	\$15,269,908	\$14,321,647	(\$948,261)	(6.2%)
OKLAHOMA PENSION IMPROVEMENT REV FUND				
Certified	\$0	\$0	\$0	0.0%
Cash	\$0	\$0	\$0	0.0%
TOTAL	\$0	\$0	\$0	0.0%
SUBTOTAL RESTRICTED FUNDS	\$289,684,043	\$266,616,344	(\$23,067,699)	(8.0%)
TOTAL-RESTRICTED & NON-RESTRICTED	\$8,096,358,216	\$10,086,372,864	\$1,990,014,648	24.6%
COMMON ED. TECH FUND				
Revolving Fund Estimate	\$47,025,701	\$47,025,701	\$0	0.0%
OK. STUDENT AID FUND				
Revolving Fund Estimate	\$47,025,701	\$47,025,701	\$0	0.0%
HIGHER ED. CAPITAL FUND				
Revolving Fund Estimate	\$47,025,701	\$47,025,701	\$0	0.0%
1017 FUND				
Revolving Fund Estimate	\$890,120,375	\$1,036,701,366	\$146,580,991	16.5%
TOBACCO SETTLEMENT FUND				
Revolving Fund Estimate	\$12,572,152	\$13,102,080	\$529,928	4.2%
STATE JUDICIAL REVOLVING FUND				
Revolving Fund Estimate	\$23,097,008	\$25,895,523	\$2,798,515	12.1%
STATE TRANSPORTATION FUND				
Revolving Fund Estimate	\$193,878,499	\$211,401,568	\$17,523,069	9.0%
ROADS Fund				
Revolving Fund Estimate	\$590,000,000	\$590,000,000	\$0	0.0%
TEACHERS RETIREMENT SYSTEM REVOLVING FUND				
Revolving Fund Estimate	\$401,906,190	\$460,152,210	\$58,246,020	14.5%
TOTAL	\$10,349,009,543	\$12,564,702,714	\$2,215,693,171	21.4%
**ADDITIONAL BUDGETARY AUTHORIZATIONS:				
Cash Flow Reserve Fund	\$114,665,239	\$27,373,999	(\$87,291,240)	(76.1%)
Additional Revolving Fund Appropriations	\$30,188,549	\$0 ¹	(\$30,188,549)	(100.0%)
General Revenue Surplus Appropriation	\$452,992,364	\$0	(\$452,992,364)	(100.0%)
TOTAL AUTHORIZED BUDGET	\$10,946,855,695	\$12,592,076,713	\$1,645,221,018	15.0%

**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.

**AUTHORIZED EXPENDITURES SUMMARY FY 2023 TO
 AUTHORIZED EXPENDITURES SUMMARY FY 2024
 Appendix A-4**

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>	<i>Column 4</i>	<i>Column 5</i>
	LEGISLATIVE APPROPRIATIONS 2022 Session FY 2023 June 2022	LEGISLATIVE APPROPRIATIONS 2023 Session FY 2024 June 2023	FY 2023 to FY 2024 DIFFERENCE (\$)	FY 2023 to FY 2024 DIFFERENCE (%)
CERTIFIED				
General Revenue Fund	\$6,871,511,961	\$7,521,865,792	\$650,353,831	9.5%
CLEET Fund	\$2,513,699	\$2,378,710	(\$134,989)	(5.4%)
Mineral Leasing Fund	\$4,750,000	\$4,771,015	\$21,015	0.4%
OHSA Fund	\$1,186,873	\$1,167,716	-\$19,157	(1.6%)
Public Building Fund	\$1,705,508	\$1,922,994	\$217,486	12.8%
Commissioners of the Land Office Fund	\$6,703,421	\$6,703,421	\$0	0.0%
OK Education Lottery Trust Fund	\$57,000,000	\$61,750,000	\$4,750,000	8.3%
State Public Safety Fund	\$19,987,055	\$17,575,365	(\$2,411,690)	(12.1%)
Health Care Enhancement Fund	\$148,825,100	\$141,688,700	-\$7,136,400	(4.8%)
Alcoholic Beverage Control Fund	\$13,477,750	\$13,217,192	-\$260,558	(1.9%)
OK Pension Improvement Rev Fund	\$0	\$0	\$0	0.0%
Statewide Recovery Fund	\$140,046,527	\$231,072,467	\$91,025,940	65.0%
TOTAL CERTIFIED FUNDS	\$7,267,707,894	\$8,004,113,372	\$645,379,538	10.1%
AUTHORIZED				
1017 Fund	\$890,120,375	\$1,036,701,366	\$146,580,991	16.5%
Common Ed. Technology Fund (GP-Oil)	\$47,025,701	\$47,025,701	\$0	0.0%
OK Student Aid Fund (GP – Oil)	\$47,025,701	\$47,025,701	\$0	0.0%
Higher Ed. Capital Fund (GP – Oil)	\$47,025,701	\$47,025,701	\$0	0.0%
Tobacco Fund	\$12,572,152	\$13,102,080	\$529,928	4.2%
Judicial Revolving Fund	\$23,097,008	\$25,895,523	\$2,798,515	12.1%
Transportation Fund	\$193,878,499	\$211,401,568	\$17,523,069	9.0%
ROADS Fund	\$590,000,000	\$590,000,000	\$0	0.0%
TRS Dedicated Revenue Fund	\$401,906,190	\$460,152,210	\$58,246,020	14.5%
TOTAL AUTHORIZED FUNDS	\$2,252,651,327	\$2,478,329,850	\$167,432,503	10.0%
GR SURPLUS AND SPECIAL CASH	\$1,281,642,686	\$2,082,259,492	\$800,616,806	62.5%
CASH FLOW RESERVE FUND	\$114,665,239	\$27,373,999	(\$87,291,240)	-76.1%
ADD'L REV FUND APPROPRIATIONS	\$30,188,549	\$0	(\$30,188,549)	-100.0%
TOTAL ALL FUNDS	\$10,946,855,695	\$12,592,076,713	\$1,645,221,018	15.0%