State Board of Equalization

Proposed FY 2025 Revenue Certification

Monday, June 17, 2024



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OKLAHOMA Office of Management & Enterprise Services

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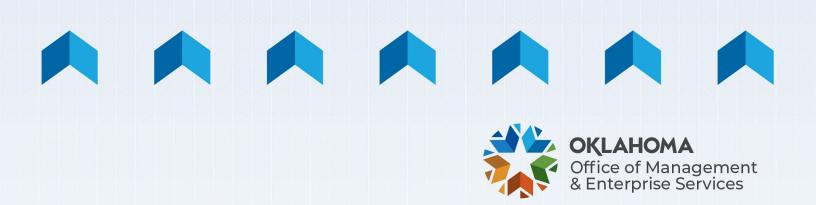
Purpose of June BOE Meeting

To certify funds available for FY 2025 as a result of law changes made during the 2024 legislative session.

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Required Findings



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.

Column 1	Column 2	Column 3
	TOTAL ESTIMATED COLLECTIONS June 2024	EXPENDITURE AUTHORITY June 2024
STATE CERTIFIED FUNDS		
GENERAL REVENUE	\$8,520,707,059 *	\$8,094,671,706
C.L.E.E.T.	\$2,476,909	\$2,353,064
COMMISSIONERS OF THE LAND OFFICE	\$12,088,720	\$11,484,284
MINERAL LEASING	\$4,750,000	\$4,512,500
OK EDUCATION LOTTERY TRUST FUND	\$65,000,000	\$61,750,000
PUBLIC BUILDING	\$2,392,518	\$2,272,892
OCCUPATIONAL HEALTH AND SAFETY FUND	\$1,140,300	\$1,083,285
ALCOHOLIC BEVERAGE CONTROL FUND	\$14,500,000	\$13,775,000
OK PENSION IMPROVEMENT REVOLVING FUND	\$248,780	\$236,341
STATE PUBLIC SAFETY FUND	\$24,500,000	\$23,275,000
STATE HEALTH CARE ENHANCEMENT FUND	\$123,610,000	\$117,429,500
GRAND TOTAL STATE FUNDS	\$8,771,414,286	\$8,332,843,572
FEDERAL CERTIFIED FUNDS		
STATEWIDE RECOVERY FUND	\$101,470,889	\$101,470,889 **
ARPA Administrative Costs Fund	\$2,297,068	\$2,297,068
GRAND TOTAL STATE FUNDS	\$103,767,957	\$103,767,957

 * Due to revenue adjustments passed during the 2024 legislative session, General Revenue Fund estimated collections decreased by \$266,123,215, decreasing the 95% appropriations authority by \$252,817,054 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 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, 2025 (FY 2025) are the basis for the summation proposed for certification in Schedule 1. For informational purposes the FY 2025 estimates of revenues are compared to the last preceding fiscal year's actual revenues (FY 2023) and to both the itemized estimates and the projections of revenues for the current fiscal year (FY 2024).

		Historical Information			
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6 PROPOSED
	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
FUND NAME	ACTUAL	ESTIMATE	PROJECTED	ESTIMATE	ESTIMATE
	Dec 2023	Jun 2023	Feb 2024	Feb 2024	Jun 2024
GENERAL REVENUE					
Alcohol Beverage Tax	\$46,582,661	\$45,342,000	\$44,388,000	\$42,688,000	\$42,688,000
Mixed Beverage	\$104,986,403	\$102,795,000	\$108,723,000	\$108,364,000	\$108,364,000
Cigarette Tax	\$40,733,679	\$46,789,538	\$38,570,827	\$36,358,902	\$36,358,902
Tobacco Products Tax	\$32,126,836	\$33,294,717	\$33,887,427	\$11,483,000	\$11,483,000
Franchise Tax	\$54,643,390	\$0	\$59,317,000	\$2,828,000	\$2,828,000
Gross Production Tax-Gas	\$549,019,061	\$468,803,000	\$353,562,000	\$368,515,000	\$368,515,000
Gross Production Tax-Oil	\$542,613,777	\$413,955,000	\$386,800,000	\$373,308,000	\$373,308,000
Income Tax-Individual	\$3,372,630,852	\$3,312,581,878	\$3,175,584,125	\$3,299,980,510 ¹	\$3,291,043,735 ²
Income Tax-Corporate	\$598,497,550	\$356,783,195	\$483,834,501	\$443,833,782	\$443,833,782
Insurance Premium Tax	\$126,816,687	\$114,333,216	\$114,135,018	\$114,135,018	\$114,135,018
Motor Vehicle Taxes	\$56,745,411	\$58,302,000	\$33,376,000	\$30,938,000	\$30,938,000
Sales Tax	\$2,629,188,327	\$2,636,497,114	\$2,656,965,723	\$2,735,272,440	\$2,478,086,000
Use Tax	\$483,836,120	\$517,425,523	\$518,204,106	\$566,572,912	\$566,572,912
Interest & Investments (State Treasurer)	\$220,000,000	\$256,000,000	\$334,000,000	\$350,000,000	\$350,000,000
Other OTC (see Appendix 3)	\$72,600,720	\$64,292,000	\$49,710,000	\$51,703,328	\$51,703,328
Collections by Other Agencies (see Appendix 3)	\$172,912,295	\$156,228,062	\$254,040,721	\$250,849,381	\$250,849,381
	,,		, ,		
General Revenue Totals	\$9,103,933,769	\$8,583,422,243	\$8,645,098,449	\$8,786,830,274	\$8,520,707,059
Reserve Fund Statutory Deposits	,,,	(\$262,224,300)	(\$262,224,300)	\$0	\$0
Transfers & Lapses	\$367,566				
Total General Revenue	\$9,104,301,335	\$8,321,197,943	\$8,382,874,149	\$8,786,830,274	\$8,520,707,059
State Certified Funds					
C.L.E.E.T.	\$2,555,592	\$2,503,905	\$2,504,205	\$2,476,909	\$2,476,909
COMMISSIONERS OF THE LAND OFFICE FUND	\$12,620,360	\$11,723,596	\$12,290,784	\$12,088,720	\$12,088,720
MINERAL LEASING FUND	\$5,530,678	\$5,022,121	\$4,750,000	\$4,750,000	\$4,750,000
OK EDUCATION LOTTERY TRUST FUND	\$87,594,485	\$65,000,000	\$65,000,000	\$65,000,000	\$65,000,000
PUBLIC BUILDING FUND	\$2,468,295	\$2,024,204	\$2,511,370	\$2,392,518	\$2,392,518
OCCUPATIONAL HEALTH AND SAFETY FUND	\$1,121,232	\$1,229,175	\$1,161,113	\$1,140,300	\$1,140,300
ALCOHOLIC BEVERAGE CONTROL FUND	\$14,538,663	\$13,912,834	\$14,500,000	\$14,500,000	\$14,500,000
OK PENSION IMPROVEMENT REVOLVING FUND	\$179,570	\$172,172	\$214,175	\$248,780	\$248,780
STATE PUBLIC SAFETY FUND	\$23,656,137	\$18,500,385	\$24,500,000	\$24,500,000	\$24,500,000
STATE HEALTH CARE ENHANCEMENT FUND	\$138,340,411	\$149,146,000	\$125,206,000	\$123,610,000	\$123,610,000
GRAND TOTAL STATE FUNDS	\$9,392,906,758	\$8,590,432,335	\$8,635,511,796	\$9,037,537,501	\$8,771,414,286
Federal Certified Funds					
STATEWIDE RECOVERY FUND	\$974,796,719	\$256,116,591 3	\$256,116,591	\$103,767,957	\$101,470,889 ³
ARPA ADMINISTRATIVE COSTS FUND	\$0	\$0	\$0	\$0	\$2,297,068
GRAND TOTAL FEDERAL FUNDS	\$974,796,719	\$256,116,591	\$256,116,591	\$103,767,957	\$103,767,957

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, \$71.8 million to fund the Higher Learning Access Act per Title 62, Section 34.87 (see Schedule 2 of the Dec 2023 BOE Packet); and \$256.1 million in transfers to the ROADS Fund (Schedule 7) have been apportioned from Personal Income Tax.

² Pursuant to HB 1014XX passed during the Second Special Session in 2017, amending Title 69 Section 1521, motor fuels taxes enacted by HB1010XX and most motor vehicle taxes are to be directed to the ROADS Fund until it reaches its statutory cap. Any revenues in excess of the cap would then be apportioned to General Revenue, and to the extent such revenues are insufficient to reach the cap, the remainder would be allocated from Personal Income Tax revenues that would otherwise be apportioned to General Revenue. Because legislative changes during the 2024 session have reduced motor vehicle and motor fuel revenues (Schedule 5), a corresponding amount of Personal Income Tax revenue has been allocated from General Revenue to the ROADS Fund (Schedule 7).

³ Statewide Recovery Fund includes total ARPA funds and interest received after all administrative expenses paid and appropriations made. Federal funds are certified for appropriation at the full amount of the estimate and not subject to the 95% availability rule as directed by Article X, Section 23 of the Oklahoma Constitution.



Shown on Schedule

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

		Historical Information			
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
					PROPOSED
	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
	ACTUAL	ESTIMATE	PROJECTED	ESTIMATE	ESTIMATE
	Dec 2023	Jun 2023	Feb 2024	Feb 2024	Jun 2024
OTC:					
Bingo Excise & Charity Games	\$47,995	\$45,000	\$50,000	\$52,000	\$52,000
Tribal Cigarette Compacts	\$12,072,551	\$12,217,000	\$11,594,000	\$14,590,328	\$14,590,328
Other OTC	\$60,480,174	\$52,030,000	\$38,066,000	\$37,061,000	\$37,061,000
TOTAL OTC	\$72,600,720	\$64,292,000	\$49,710,000	\$51,703,328	\$51,703,328
COLLECTIONS BY OTHER AGENCIES					
Attorney General	\$0	\$500,000	\$250,000	\$250,000	\$250,000
C.L.E.E.T.	\$253,649	\$248,312	\$248,412	\$245,783	\$245,783
Department of Consumer Credit	\$773,867	\$675,000	\$625,000	\$625,000	\$625,000
District Attorneys Council	\$10,902,800	\$8,869,135	\$9,571,509	\$8,434,080	\$8,434,080
Department of Public Safety	\$8,346,884	\$2,144,165	\$2,798,244	\$2,615,991	\$2,615,991
Horse Racing Commission	\$3,887,492	\$3,198,805	\$3,368,045	\$3,368,045	\$3,368,045
Insurance Department	\$89,441,557	\$81,129,013	\$80,497,401	\$80,497,401	\$80,497,401
Department of Labor	\$397,895	\$416,742	\$402,895	\$401,765	\$401,765
Medical Licensure	\$477,642	\$455,000	\$475,000	\$455,000	\$455,000
Nursing Board	\$495,931	\$529,443	\$213,178	\$213,178	\$213,178
OMES	\$1,244,407	\$3,259,966	\$6,250,000	\$3,250,000	\$3,250,000
Secretary of State	\$2,862,664	\$2,520,431	\$2,253,037	\$2,298,098	\$2,298,098
Department of Securities	\$19,553,699	\$20,442,050	\$20,278,000	\$20,885,000	\$20,885,000
Unclaimed Property (State Treasurer)	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000
Tribal Gaming (OMES)	\$24,273,808	\$21,840,000	\$24,600,000	\$24,960,000	\$24,960,000
Service Oklahoma	N/A	N/A	\$92,210,000	\$92,350,040	\$92,350,040
Other	\$0	\$0	\$0	\$0	\$0
TOTAL MISC	\$172,912,295	\$156,228,062	\$254,040,721	\$250,849,381	\$250,849,381
GRAND OTHER	\$245,513,015	\$220,520,062	\$303,750,721	\$302,552,709	\$302,552,709



COMPARISON OF CERTIFIED REVENUE ESTIMATES FY 2025 FEBRUARY ESTIMATE vs. FY 2025 JUNE ESTIMATE SCHEDULE 4

		PROPOSED		
	FY 2025	FY 2025	INCREASE OR	PERCENT
	ESTIMATE	ESTIMATE	(DECREASE)	CHANGE
	Feb 2024	June 2024		
GENERAL REVENUE FUND				
Alcohol Beverage Tax	\$42,688,000	\$42,688,000	\$0	0.0%
Mixed Beverage	\$108,364,000	\$108,364,000	\$0	0.0%
Cigarette Tax	\$36,358,902	\$36,358,902	\$0	0.0%
Tobacco Products Tax	\$11,483,000	\$11,483,000	\$0	0.0%
Franchise Tax	\$2,828,000	\$2,828,000	\$0	0.0%
Gross Production Tax-Gas	\$368,515,000	\$368,515,000	\$0	0.0%
Gross Production Tax-Oil	\$373,308,000	\$373,308,000	\$0	0.0%
Income Tax-Individual	\$3,299,980,510	\$3,291,043,735	(\$8,936,775)	(0.3%)
Income Tax-Corporate	\$443,833,782	\$443,833,782	\$0	0.0%
Insurance Premium Tax	\$114,135,018	\$114,135,018	\$0	0.0%
Motor Vehicle Taxes	\$30,938,000	\$30,938,000	\$0	0.0%
Sales Tax	\$2,735,272,440	\$2,478,086,000	(\$257,186,440)	(9.4%)
Use Tax	\$566,572,912	\$566,572,912	\$0	0.0%
Interest & Investments (State Treasurer)	\$350,000,000	\$350,000,000	\$0	0.0%
Other OTC (see Appendix 3)	\$51,703,328	\$51,703,328	\$0	0.0%
Collections by Other Agencies (see Appendix 3)	\$250,849,381	\$250,849,381	\$0	0.0%
General Revenue Totals	\$8,786,830,274	\$8,520,707,059	(\$266,123,215)	(3.0%)
Reserve Fund Statutory Deposits	\$0	\$0	\$0	0.0%
Transfers & Lapses	\$0	\$0	\$0	0.0%
Total General Revenue	\$8,786,830,274	\$8,520,707,059	(\$266,123,215)	(3.0%)
C.L.E.E.T.	\$2,476,909	\$2,476,909	\$0	0.0%
COMMISSIONERS OF THE LAND OFFICE	\$12,088,720	\$12,088,720	\$0	0.0%
MINERAL LEASING FUND	\$4,750,000	\$4,750,000	\$0	0.0%
OK EDUCATION LOTTERY TRUST FUND	\$65,000,000	\$65,000,000	\$0	0.0%
PUBLIC BUILDING	\$2,392,518	\$2,392,518	\$0	0.0%
OSHA FUND	\$1,140,300	\$1,140,300	\$0	0.0%
ALCOHOLIC BEVERAGE CONTROL FUND	\$14,500,000	\$14,500,000	\$0	0.0%
OK PENSION IMPROVEMENT REVOLVING FUND	\$248,780	\$248,780	\$0	0.0%
STATE PUBLIC SAFETY FUND	\$24,500,000	\$24,500,000	\$0	0.0%
STATE HEALTH CARE ENHANCEMENT FUND	\$123,610,000	\$123,610,000	\$0	0.0%
GRAND TOTAL - STATE FUNDS	\$9,037,537,501	\$8,771,414,286	(\$266,123,215)	(2.9%)
STATEWIDE RECOVERY FUND	\$103,767,957	\$101,470,889	(\$2,297,068)	(2.2%)
ARPA ADMINISTRATIVE COSTS FUND	\$0	\$2,297,068	\$2,297,068	N/A
GRAND TOTAL - FEDERAL FUNDS	\$103,767,957	\$103,767,957	\$0	0.0%





LEGISLATED REVENUE ADJUSTMENTS 2024 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 59th Legislature, 2024, and acted upon by the Governor, the following adjustments to the last certified Estimates of Revenue are proposed.

	Column 1	Column 2	Column 3
FUND	SOURCE DESCRIPTION	ADJUSTMENT AMOUNTS FY 2025	ADJUSTMENT AMOUNTS FY 2025
GENEI	RAL REVENUE FUND	(100%)	(95%)
	State Sales Tax		
	HB 1955 Eliminates State Sales Tax on Groceries Reduces the rate of state sales tax on food and food ingredients to 0%.	(\$256,829,659)	(\$243,988,176)
	SB 1445 Oklahoma State University Sales Tax Exemption Exempts sales of property or services to persons or subcontractors involved in a public construction contract with the OSU Medical Authority or OSU Veterinary Medicine Authority.	(\$19,173)	(\$18,214)
	HB 1600 Commercial Digital Asset Mining Act Exempts machinery and equipment used for commercial mining of digital assets from State Sales Tax.	(\$337,608)	(\$320,728)
	TOTAL CHANGES TO SALES TAX:	(\$257,186,440)	(\$244,327,118)
	TOTAL CHANGES TO SALES TAX: State Income Tax	(\$257,186,440)	(\$244,327,118)
		(\$257,186,440) (\$8,893,986)	(\$244,327,118) (\$8,449,287)
	State Income Tax SB 1403 County Road Apportionment Removes the cap on motor vehicle revenues apportioned to county roads funds, thereby decreasing revenues available to be apportioned to the ROADS Fund, which by law will need to be replaced dollar- for-dollar by an increased allocation from Personal Income Tax collections which would otherwise be apportioned to General Revenue. HB 3031 Fuel Tax Exemption for Oklahoma Ambulance Districts		
	State Income Tax SB 1403 County Road Apportionment Removes the cap on motor vehicle revenues apportioned to county roads funds, thereby decreasing revenues available to be apportioned to the ROADS Fund, which by law will need to be replaced dollar-for-dollar by an increased allocation from Personal Income Tax collections which would otherwise be apportioned to General Revenue.		
	State Income Tax SB 1403 County Road Apportionment Removes the cap on motor vehicle revenues apportioned to county roads funds, thereby decreasing revenues available to be apportioned to the ROADS Fund, which by law will need to be replaced dollar-for-dollar by an increased allocation from Personal Income Tax collections which would otherwise be apportioned to General Revenue. HB 3031 Fuel Tax Exemption for Oklahoma Ambulance Districts Exempts motor fuels used for the sole benefit of ambulance districts from state tax. This is estimated to	(\$8,893,986) (\$27,789)	(\$8,449,287) (\$26,400)
	State Income Tax SB 1403 County Road Apportionment Removes the cap on motor vehicle revenues apportioned to county roads funds, thereby decreasing revenues available to be apportioned to the ROADS Fund, which by law will need to be replaced dollar-for-dollar by an increased allocation from Personal Income Tax collections which would otherwise be apportioned to General Revenue. HB 3031 Fuel Tax Exemption for Oklahoma Ambulance Districts Exempts motor fuels used for the sole benefit of ambulance districts from state tax. This is estimated to result in a decrease of \$27,789 in diesel fuel revenues and \$15,000 in gasoline fuel revenues that would have accrue to the ROADS Fund. In order to ensure the ROADS Fund reaches its statutory cap, this revenue by law will be replaced dollar-for-dollar by an increased allocation from Personal Income Tax	(\$8,893,986) (\$27,789) (\$15,000)	(\$8,449,287) (\$26,400) (\$14,250)



LEGISLATED REVENUE ADJUSTMENTS 2024 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 Second Regular Session of the 59th Legislature, 2024, and acted upon by the Governor, the following adjustments to theEstimates of Revenue are proposed.

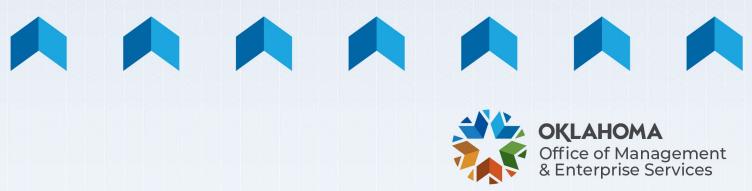
FUND	Column 1 SOURCE DESCRIPTION	Column 2 ADJUSTMENT AMOUNTS FY 2025 (100%)
EDUCA	TION REFORM REVOLVING FUND (1017 Fund)	
	State Sales Tax	
	HB 1955 Eliminates State Sales Tax on Groceries Reduces the rate of state sales tax on food and food ingredients to 0%.	(\$32,226,946)
	SB 1445 Oklahoma State University Sales Tax Exemption Exempts sales of property or services to persons or subcontractors involved in a public construction contract with the OSU Medical Authority or OSU Veterinary Medicine Authority.	(\$2,406)
	HB 1600 Commercial Digital Asset Mining Act Exempts machinery and equipment used for commercial mining of digital assets from State Sales Tax.	(\$42,363)
	TOTAL CHANGES TO THE EDUCATION REFORM REVOLVING FUND	(\$32,271,715)
TEACH	ERS' RETIREMENT SYSTEM (TRS) DEDICATED REVENUE REVOLVING FUND State Sales Tax	
	HB 1955 Eliminates State Sales Tax on Groceries Reduces the rate of state sales tax on food and food ingredients to 0%.	(\$16,175,093)
	SB 1445 Oklahoma State University Sales Tax Exemption Exempts sales of property or services to persons or subcontractors involved in a public construction contract with the OSU Medical Authority or OSU Veterinary Medicine Authority.	(\$1,208)
	HB 1600 Commercial Digital Asset Mining Act Exempts machinery and equipment used for commercial mining of digital assets from State Sales Tax.	(\$21,263)
	TOTAL CHANGES TO TRS REVOLVING FUND	(\$16,197,563)
STATE	TRANSPORTATION FUND Motor Fuel Taxes	
	HB 3031 Fuel Tax Exemption for Oklahoma Ambulance Districts Exempts motor fuels used for the sole benefit of ambulance districts from state tax. This is estimated to result in a decrease of \$60,211 in Diesel Taxes apportioned pursuant to Section 500.7 and \$80,000 in Gasoline Taxes apportioned pursuant to Section 500.6 of Title 68. Per statute, 64.34% of these diesel revenues and 63.75% of these gasoline revenues will be apportioned to the State Transportation Fund respectively.	(\$38,740) (\$51,000) (\$89,740)

TOTAL CHANGES TO STATE TRANSPORTATION FUND

(\$89,740)



Supplemental Information



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 Inf	formation		
Column 1	Column 2	Column 3	Column 4	Column 5
				PROPOSED
	FY 2024	FY 2024	FY 2025	FY 2025
SOURCE	ESTIMATE	PROJECTED	ESTIMATE	ESTIMATE
	Jun 2023	Feb 2024	Feb 2024	Jun 2024
Income Tax-Individual	\$358,642,935	\$345,484,000	\$357,956,053	\$357,956,053
Income Tax-Corporate	\$78,080,970	\$104,824,830	\$97,095,735	\$97,095,735
Sales Tax	\$336,137,748	\$334,023,050	\$343,848,965	\$311,577,250
Use Tax	\$64,926,475	\$85,524,172	\$91,593,482	\$91,593,482
Cigarette Tax	\$2,158,348	\$13,150,751	\$1,732,217	\$1,732,217
Tobacco Products Tax	\$704,297	\$763,747	\$798,834	\$798,834
Tribal Gaming	\$160,160,000	\$180,400,000	\$183,040,000	\$183,040,000
Horse Track Gaming	\$22,793,040	\$24,079,990	\$24,079,990	\$24,079,990
TOTAL - 100% OF ESTIMATE	\$1,023,603,813	\$1,088,250,540	\$1,100,145,276	\$1,067,873,561
Increase in FY 2025 proposed estimate from FY 2	024 official estimate			\$44,269,748

Change in FY 2025 proposed estimate from FY 2025 February estimate	(\$32,271,715)
FY 2025 Total Appropriation	\$1,067,915,924
FY 2024 Total Appropriation	\$1,036,701,366
Increase in FY 2025 total appropriation from FY 2024 total appropriation	\$31,214,558



ROADS FUND INFORMATIONAL APPORTIONMENT SUMMARY SCHEDULE 7

Legislative History

HB 2272, passed in the 2008 legislative session, amends Title 69, Section 1521 of the Oklahoma Highway Code. Effective July 1, 2009, for FY 2010, the Department of Transportation will receive the total amount apportioned to the ROADS Fund for the preceding fiscal year plus an additional \$30 million each year until a cap of \$370 million is reached.

Legislated Adjustments to the ROADS Fund

SB 1466, passed in the 2010 legislative session, amends Title 69, Section 1521 of the Oklahoma Highway Code. Effective July 1, 2011, for FY 2012 and for each fiscal year thereafter, the Department of Transportation will receive the total amount apportioned to the ROADS Fund for the preceding fiscal year plus an additional \$35.7 million each year until a cap of \$400 million is reached.

SB 976, passed in the 2011 legislative session, amends Title 69, Section 1521 of the Oklahoma Highway Code. Effective August 26, 2011, for FY 2013, the Department of Transportation will receive the total amount apportioned to the ROADS Fund for the preceding fiscal year plus an additional \$41.7 million each year until a cap of \$435 million is reached.

HB 2248, effective July 1, 2012, amends the same title and section. For FY 2014 and all fiscal years until the cap is reached, the Department of Transportation will receive the total amount apportioned to the ROADS Fund for the preceding fiscal year plus an additional \$59.7 million. The cap was raised to \$575 million. HB 1014xx, effective July 1, 2019, directs diesel and gasoline fuel taxes imposed by HB 1010XX and most motor vehicle revenues to the ROADS Fund. Contributions to the ROADS Fund from motor vehicle revenues and fuel taxes replace personal income tax contributions dollar-for-dollar. Offset personal income tax dollars are redirected to GRF.

HB 2743, passed during the 2020 legislative session, apportioned \$180 million in dedicated ROADS revenue to the Education Reform Revolving Fund for FY 2021 and FY 2022.

HB 2895, passed during the 2021 legislative session, restored dedicated revenue back to the ROADS Fund and canceled the ERRF transfer. The cap was raised to \$590 million effective FY 2023.

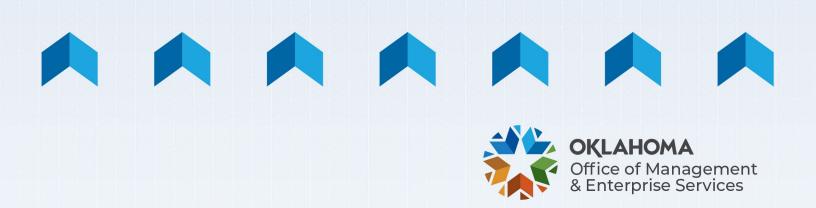
Column 1	Column 2	Column 3	Column 4	Column 5
	FY 2025 ESTIMATE Feb 2024	PROPOSED FY 2025 ESTIMATE Jun 2024	INCREASE OR (DECREASE)	PERCENT CHANGE
ROADS Fund Cap	\$590,000,000	\$590,000,000	\$0	0.0%
OK Tourism & Passenger Rail Rev. Fund	\$3,000,000	\$3,000,000	\$0	0.0%
Public Transit Rev. Fund	\$2,000,000	\$2,000,000	\$0	0.0%
Apportionment from Motor Vehicle Revenues	\$226,452,000	\$217,558,014	(\$8,893,986)	(3.9%)
Apportionment from Diesel Taxes	\$54,697,000	\$54,669,211	(\$27,789)	(0.1%)
Apportionment from Gasoline Taxes	\$57,801,000	\$57,786,000	(\$15,000)	(0.0%)
 Total Apportionment from Income Tax 	\$256,050,000	\$264,986,775	\$8,936,775	3.5%

* Total apportionment from income tax amounts have been removed from the respective individual income tax numbers.



*

Appendices



COMPARISON OF EXPENDITURE AUTHORITY 2024 SESSION (FEB 2024) TO PROPOSED EXPENDITURE AUTHORITY 2024 SESSION (JUNE 2024)

Appendix A-1

Column 1	Column 2	Column 3	Column 4	Column 5
	EXPENDITURE AUTHORITY* FY 2025 Feb 2024	EXPENDITURE AUTHORITY* FY 2025 Jun 2024	INCREASE OR (DECREASE)	PERCENT CHANGE
NON-RESTRICTED FUNDS (95%)				
GENERAL REVENUE FUND				
Certified	\$8,347,488,760	\$8,094,671,706	(\$252,817,054)	(3.0%)
Prior Year Certified	\$352,285,732	\$352,285,732	\$0	0.0%
Cash	\$2,055,322,613	\$2,055,322,613 1	\$0	0.0%
TOTAL	\$10,755,097,105	\$10,502,280,050	(\$252,817,054)	(2.4%)
C.L.E.E.T. FUND				
Certified	\$2,353,064	\$2,353,064	\$0	0.0%
Cash	\$41,916	\$41,916	\$0	0.0%
TOTAL	\$2,394,980	\$2,394,980	\$0	0.0%
MINERAL LEASING FUND				
Certified	\$4,512,500	\$4,512,500	\$0	0.0%
Cash	\$780,678	\$780,678	\$0	0.0%
TOTAL	\$5,293,178	\$5,293,178	\$0	0.0%
OCCUPATIONAL HEALTH AND SAFETY FU	ND			
Certified	\$1,083,285	\$1,083,285	\$0	0.0%
Cash	\$0	\$0	\$0	0.0%
TOTAL	\$1,083,285	\$1,083,285	\$0	0.0%
PUBLIC BUILDING FUND				
Certified	\$2,272,892	\$2,272,892	\$0	0.0%
Cash	\$1,905,144	\$1,905,144	\$0	0.0%
TOTAL	\$4,178,036	\$4,178,036	\$0	0.0%
SPECIAL CASH FUND				
Cash	\$1,000	\$83,701,000 2	\$83,700,000	8370000.0%
STATEWIDE RECOVERY FUND	\$1,000	\$83,701,000	\$83,700,000	8370000.0%
Certified	¢102 767 057	\$101,470,889 ³	(\$2,297,068)	(2.2%)
Certified	\$103,767,957 \$103,767,957	\$101,470,889	(\$2,297,068)	(2.2%)
ARPA ADMINISTRATIVE COSTS FUND				
Certified	\$0	\$2,297,068	\$2,297,068	n/-
Certified	\$0 \$0	\$2,297,068	\$2,297,068	n/a n/a
SUBTOTAL NON-RESTRICTED FUNDS	\$10,871,815,541	\$10,702,698,487	(\$169,117,054)	(1.6%)
	+ 10,07 1,010,041	0,, 02,000, 107	(+100,117,004)	(

¹ Includes a reduction of \$177 million for appropriation to the Legacy Capital Financing Fund.

2 Special Cash Fund includes cash transfers of \$40,000,000 from Unclaimed Property Fund; \$7,800,000 from Insurance Revolving Fund; \$7,800,000 from Secretary of State Revolving Fund; and \$28,100,000 from OMMA Revolving Fund.

3 ARPA admin payments now administered through the ARPA Administrative Costs Fund created by HB2940 of the 2023 regular legislative session.

(Continued)



COMPARISON OF EXPENDITURE AUTHORITY 2024 SESSION (FEB 2024) TO PROPOSED EXPENDITURE AUTHORITY 2024 SESSION (JUNE 2024) Appendix A-1 (cont.)

Column 1	Column 2	Column 3	Column 4	Column 5
_	EXPENDITURE AUTHORITY* FY 2025 Feb 2024	EXPENDITURE AUTHORITY* FY 2025 Jun 2024	INCREASE OR (DECREASE)	PERCENT CHANGE
RESTRICTED FUNDS (95%)				
COMMISSIONERS OF THE LAND OFFICE FUND				
Certified	\$11,484,284	\$11,484,284	\$0	0.0%
Cash	\$612,687 \$12,096,971	\$612,687	\$0	0.0%
OK EDUCATION LOTTERY TRUST FUND	\$12,090,971	\$12,090,971	۵U	0.0%
Certified	\$61,750,000	\$61,750,000	\$0	0.0%
Cash	\$8,002,171	\$8,002,171	\$0	0.0%
TOTAL STATE PUBLIC SAFETY FUND	\$69,752,171	\$69,752,171	\$0	0.0%
Certified	\$23,275,000	\$23,275,000	\$0	0.0%
Cash	\$3,669,082	\$3,669,082	\$0	0.0%
TOTAL	\$26,944,082	\$26,944,082	\$0	0.0%
HEALTH CARE ENHANCEMENT FUND Certified	\$117,429,500	\$117,429,500	\$0	0.0%
Cash	\$0	\$0	\$0	0.0%
TOTAL	\$117,429,500	\$117,429,500	\$0	0.0%
ALCOHOLIC BEVERAGE CONTROL FUND				
Certified Cash	\$13,775,000	\$13,775,000 \$740,913	\$0 \$0	0.0% 0.0%
TOTAL	\$740,913 \$14,515,913	\$14,515,913	\$0	0.0%
OK PENSION IMPROVEMENT REV FUND				
Certified	\$236,341	\$236,341	\$0	0.0%
Cash	\$429,800	\$429,800	\$0	0.0%
IOTAL	\$666,141	\$666,141	\$0	0.0%
SUBTOTAL RESTRICTED FUNDS	\$241,404,778	\$241,404,778	\$0	0.0%
TOTAL-RESTRICTED & NON-RESTRICTED	\$11,113,220,319	\$10,944,103,265	(\$169,117,054)	(1.5%)
=				(11070)
OTHER FUNDS (100%)				(10.0)
=				(1070)
COMMON ED. TECH FUND Revolving Fund Estimate	\$47,025,701	\$47,025,701	\$0	0.0%
COMMON ED. TECH FUND Revolving Fund Estimate OK. STUDENT AID FUND	\$47,025,701	\$47,025,701	\$0	0.0%
COMMON ED. TECH FUND Revolving Fund Estimate OK. STUDENT AID FUND Revolving Fund Estimate				
COMMON ED. TECH FUND Revolving Fund Estimate OK. STUDENT AID FUND	\$47,025,701	\$47,025,701	\$0	0.0%
OTHER FUNDS (100%) COMMON ED. TECH FUND Revolving Fund Estimate OK. STUDENT AID FUND Revolving Fund Estimate HIGHER ED. CAPITAL FUND Revolving Fund Estimate 1017 FUND	\$47,025,701 \$47,025,701 \$47,025,701	\$47,025,701 \$47,025,701 \$47,025,701	\$0 \$0 \$0	0.0% 0.0%
COMMON ED. TECH FUND Revolving Fund Estimate OK. STUDENT AID FUND Revolving Fund Estimate HIGHER ED. CAPITAL FUND Revolving Fund Estimate 1017 FUND Revolving Fund Estimate	\$47,025,701 \$47,025,701	\$47,025,701 \$47,025,701	\$0 \$0	0.0%
COMMON ED. TECH FUND Revolving Fund Estimate OK. STUDENT AID FUND Revolving Fund Estimate HIGHER ED. CAPITAL FUND Revolving Fund Estimate 1017 FUND Revolving Fund Estimate TOBACCO SETTLEMENT FUND	\$47,025,701 \$47,025,701 \$47,025,701 \$1,100,145,276	\$47,025,701 \$47,025,701 \$47,025,701 \$1,067,873,561	\$0 \$0 \$0 (\$32,271,715)	0.0% 0.0% (2.9%)
COMMON ED. TECH FUND Revolving Fund Estimate OK. STUDENT AID FUND Revolving Fund Estimate HIGHER ED. CAPITAL FUND Revolving Fund Estimate 1017 FUND Revolving Fund Estimate	\$47,025,701 \$47,025,701 \$47,025,701	\$47,025,701 \$47,025,701 \$47,025,701	\$0 \$0 \$0	0.0% 0.0%
COMMON ED. TECH FUND Revolving Fund Estimate OK. STUDENT AID FUND Revolving Fund Estimate HIGHER ED. CAPITAL FUND Revolving Fund Estimate 1017 FUND Revolving Fund Estimate STATE JUDICIAL REVOLVING FUND Revolving Fund Estimate	\$47,025,701 \$47,025,701 \$47,025,701 \$1,100,145,276	\$47,025,701 \$47,025,701 \$47,025,701 \$1,067,873,561	\$0 \$0 \$0 (\$32,271,715)	0.0% 0.0% (2.9%)
COMMON ED. TECH FUND Revolving Fund Estimate OK. STUDENT AID FUND Revolving Fund Estimate HIGHER ED. CAPITAL FUND Revolving Fund Estimate 1017 FUND Revolving Fund Estimate TOBACCO SETTLEMENT FUND Revolving Fund Estimate STATE JUDICIAL REVOLVING FUND Revolving Fund Estimate STATE TRANSPORTATION FUND	\$47,025,701 \$47,025,701 \$47,025,701 \$1,100,145,276 \$11,000,000 \$20,716,418	\$47,025,701 \$47,025,701 \$47,025,701 \$1,067,873,561 \$11,000,000 \$20,716,418	\$0 \$0 (\$32,271,715) \$0 \$0	0.0% 0.0% (2.9%) 0.0% 0.0%
COMMON ED. TECH FUND Revolving Fund Estimate OK. STUDENT AID FUND Revolving Fund Estimate HIGHER ED. CAPITAL FUND Revolving Fund Estimate 1017 FUND Revolving Fund Estimate STATE JUDICIAL REVOLVING FUND Revolving Fund Estimate STATE TRANSPORTATION FUND Revolving Fund Estimate	\$47,025,701 \$47,025,701 \$47,025,701 \$1,100,145,276 \$11,000,000	\$47,025,701 \$47,025,701 \$47,025,701 \$1,067,873,561 \$11,000,000	\$0 \$0 \$0 (\$32,271,715) \$0	0.0% 0.0% (2.9%) 0.0%
COMMON ED. TECH FUND Revolving Fund Estimate OK. STUDENT AID FUND Revolving Fund Estimate HIGHER ED. CAPITAL FUND Revolving Fund Estimate 1017 FUND Revolving Fund Estimate TOBACCO SETTLEMENT FUND Revolving Fund Estimate STATE JUDICIAL REVOLVING FUND Revolving Fund Estimate STATE TRANSPORTATION FUND	\$47,025,701 \$47,025,701 \$47,025,701 \$1,100,145,276 \$11,000,000 \$20,716,418	\$47,025,701 \$47,025,701 \$47,025,701 \$1,067,873,561 \$11,000,000 \$20,716,418	\$0 \$0 (\$32,271,715) \$0 \$0	0.0% 0.0% (2.9%) 0.0% 0.0%
COMMON ED. TECH FUND Revolving Fund Estimate OK. STUDENT AID FUND Revolving Fund Estimate HIGHER ED. CAPITAL FUND Revolving Fund Estimate 1017 FUND Revolving Fund Estimate STATE JUDICIAL REVOLVING FUND Revolving Fund Estimate STATE TRANSPORTATION FUND Revolving Fund Estimate ROADS FUND Revolving Fund Estimate TEACHERS' RETIREMENT SYSTEM REVOLVING FUND	\$47,025,701 \$47,025,701 \$47,025,701 \$1,100,145,276 \$11,000,000 \$20,716,418 \$216,323,928 \$590,000,000	\$47,025,701 \$47,025,701 \$47,025,701 \$1,067,873,561 \$11,000,000 \$20,716,418 \$216,234,188 \$590,000,000	\$0 \$0 (\$32,271,715) \$0 (\$89,740) \$0	0.0% 0.0% (2.9%) 0.0% (0.0%) (0.0%)
COMMON ED. TECH FUND Revolving Fund Estimate OK. STUDENT AID FUND Revolving Fund Estimate HIGHER ED. CAPITAL FUND Revolving Fund Estimate 1017 FUND Revolving Fund Estimate STATE JUDICIAL REVOLVING FUND Revolving Fund Estimate STATE TRANSPORTATION FUND Revolving Fund Estimate STATE TRANSPORTATION FUND Revolving Fund Estimate ROADS FUND Revolving Fund Estimate	\$47,025,701 \$47,025,701 \$47,025,701 \$1,100,145,276 \$11,000,000 \$20,716,418 \$216,323,928	\$47,025,701 \$47,025,701 \$47,025,701 \$1,067,873,561 \$11,000,000 \$20,716,418 \$216,234,188	\$0 \$0 (\$32,271,715) \$0 \$0 (\$89,740)	0.0% 0.0% (2.9%) 0.0% 0.0% (0.0%)
COMMON ED. TECH FUND Revolving Fund Estimate OK. STUDENT AID FUND Revolving Fund Estimate HIGHER ED. CAPITAL FUND Revolving Fund Estimate 1017 FUND Revolving Fund Estimate STATE JUDICIAL REVOLVING FUND Revolving Fund Estimate STATE TRANSPORTATION FUND Revolving Fund Estimate ROADS FUND Revolving Fund Estimate TEACHERS' RETIREMENT SYSTEM REVOLVING FUND	\$47,025,701 \$47,025,701 \$47,025,701 \$1,100,145,276 \$11,000,000 \$20,716,418 \$216,323,928 \$590,000,000	\$47,025,701 \$47,025,701 \$47,025,701 \$1,067,873,561 \$11,000,000 \$20,716,418 \$216,234,188 \$590,000,000	\$0 \$0 (\$32,271,715) \$0 (\$89,740) \$0	0.0% 0.0% (2.9%) 0.0% (0.0%) (0.0%)
COMMON ED. TECH FUND Revolving Fund Estimate OK. STUDENT AID FUND Revolving Fund Estimate HIGHER ED. CAPITAL FUND Revolving Fund Estimate 1017 FUND Revolving Fund Estimate TOBACCO SETTLEMENT FUND Revolving Fund Estimate STATE JUDICIAL REVOLVING FUND Revolving Fund Estimate STATE TRANSPORTATION FUND Revolving Fund Estimate ROADS FUND Revolving Fund Estimate TEACHERS' RETIREMENT SYSTEM REVOLVING FUND Revolving Fund Estimate	\$47,025,701 \$47,025,701 \$47,025,701 \$1,100,145,276 \$11,000,000 \$20,716,418 \$216,323,928 \$590,000,000 \$464,490,758	\$47,025,701 \$47,025,701 \$47,025,701 \$1,067,873,561 \$11,000,000 \$20,716,418 \$216,234,188 \$590,000,000 \$448,293,195	\$0 \$0 \$0 (\$32,271,715) \$0 (\$89,740) \$0 (\$16,197,563)	0.0% 0.0% (2.9%) 0.0% 0.0% (0.0%) 0.0% (3.5%)
OTHER FUNDS (100%) COMMON ED. TECH FUND Revolving Fund Estimate OK. STUDENT AID FUND Revolving Fund Estimate HIGHER ED. CAPITAL FUND Revolving Fund Estimate 1017 FUND Revolving Fund Estimate STATE JUDICIAL REVOLVING FUND Revolving Fund Estimate STATE TRANSPORTATION FUND Revolving Fund Estimate ROADS FUND Revolving Fund Estimate TEACHERS' RETIREMENT SYSTEM REVOLVING FUND Revolving Fund Estimate TEACHERS' RETIREMENT SYSTEM REVOLVING FUND Revolving Fund Estimate	\$47,025,701 \$47,025,701 \$47,025,701 \$1,100,145,276 \$11,000,000 \$20,716,418 \$216,323,928 \$590,000,000 \$464,490,758	\$47,025,701 \$47,025,701 \$47,025,701 \$1,067,873,561 \$11,000,000 \$20,716,418 \$216,234,188 \$590,000,000 \$448,293,195	\$0 \$0 \$0 (\$32,271,715) \$0 (\$89,740) \$0 (\$16,197,563)	0.0% 0.0% (2.9%) 0.0% 0.0% (0.0%) 0.0% (3.5%)
OTHER FUNDS (100%) COMMON ED. TECH FUND Revolving Fund Estimate OK. STUDENT AID FUND Revolving Fund Estimate HIGHER ED. CAPITAL FUND Revolving Fund Estimate 1017 FUND Revolving Fund Estimate STATE JUDICIAL REVOLVING FUND Revolving Fund Estimate STATE TRANSPORTATION FUND Revolving Fund Estimate ROADS FUND Revolving Fund Estimate TEACHERS' RETIREMENT SYSTEM REVOLVING FUND Revolving Fund Estimate TOTAL **ADDITIONAL BUDGETARY AUTHORIZATIONS:	\$47,025,701 \$47,025,701 \$47,025,701 \$1,100,145,276 \$11,000,000 \$20,716,418 \$216,323,928 \$590,000,000 \$464,490,758 \$13,656,973,801	\$47,025,701 \$47,025,701 \$47,025,701 \$1,067,873,561 \$11,000,000 \$20,716,418 \$216,234,188 \$590,000,000 \$448,293,195 \$13,439,297,730	\$0 \$0 (\$32,271,715) \$0 (\$89,740) \$0 (\$16,197,563) (\$217,676,072)	0.0% 0.0% (2.9%) 0.0% (0.0%) 0.0% (3.5%) (1.6%)
OTHER FUNDS (100%) COMMON ED. TECH FUND Revolving Fund Estimate OK. STUDENT AID FUND Revolving Fund Estimate HIGHER ED. CAPITAL FUND Revolving Fund Estimate 1017 FUND Revolving Fund Estimate STATE JUDICIAL REVOLVING FUND Revolving Fund Estimate STATE JUDICIAL REVOLVING FUND Revolving Fund Estimate STATE TRANSPORTATION FUND Revolving Fund Estimate TOADS FUND Revolving Fund Estimate TEACHERS' RETIREMENT SYSTEM REVOLVING FUND Revolving Fund Estimate TOTAL **ADDITIONAL BUDGETARY AUTHORIZATIONS: Cash Flow Reserve Fund	\$47,025,701 \$47,025,701 \$47,025,701 \$1,100,145,276 \$11,000,000 \$20,716,418 \$216,323,928 \$590,000,000 \$464,490,758 \$13,656,973,801	\$47,025,701 \$47,025,701 \$47,025,701 \$11,007,873,561 \$11,000,000 \$20,716,418 \$216,234,188 \$590,000,000 \$448,293,195 \$13,439,297,730	\$0 \$0 \$0 (\$32,271,715) \$0 (\$89,740) \$0 (\$16,197,563) (\$217,676,072) \$0	0.0% 0.0% (2.9%) 0.0% (0.0%) 0.0% (3.5%) (1.6%) 0.0%
OTHER FUNDS (100%) COMMON ED. TECH FUND Revolving Fund Estimate OK. STUDENT AID FUND Revolving Fund Estimate HIGHER ED. CAPITAL FUND Revolving Fund Estimate 1017 FUND Revolving Fund Estimate STATE JUDICIAL REVOLVING FUND Revolving Fund Estimate STATE JUDICIAL REVOLVING FUND Revolving Fund Estimate ETACHERS' RETIREMENT SYSTEM REVOLVING FUND Revolving Fund Estimate TOTAL Cash Flow Reserve Fund Agency Revolving Fund Authorizations	\$47,025,701 \$47,025,701 \$47,025,701 \$1,100,145,276 \$11,000,000 \$20,716,418 \$216,323,928 \$590,000,000 \$464,490,758 \$13,656,973,801 \$0 \$0 \$0	\$47,025,701 \$47,025,701 \$47,025,701 \$1,067,873,561 \$11,000,000 \$20,716,418 \$216,234,188 \$590,000,000 \$448,293,195 \$13,439,297,730 \$0 \$50,900,000	\$0 \$0 \$0 (\$32,271,715) \$0 (\$89,740) \$0 (\$16,197,563) (\$217,676,072) \$0 \$50,900,000	0.0% 0.0% (2.9%) 0.0% (0.0%) 0.0% (3.5%) (1.6%) 0.0% 0.0%
OTHER FUNDS (100%) COMMON ED. TECH FUND Revolving Fund Estimate OK. STUDENT AID FUND Revolving Fund Estimate HIGHER ED. CAPITAL FUND Revolving Fund Estimate 1017 FUND Revolving Fund Estimate STATE JUDICIAL REVOLVING FUND Revolving Fund Estimate STATE TRANSPORTATION FUND Revolving Fund Estimate TEACHERS' RETIREMENT SYSTEM REVOLVING FUND Revolving Fund Estimate TOTAL **ADDITIONAL BUDGETARY AUTHORIZATIONS Additional Revolving Fund Appropriations	\$47,025,701 \$47,025,701 \$47,025,701 \$1,100,145,276 \$11,000,000 \$20,716,418 \$216,323,928 \$590,000,000 \$464,490,758 \$13,656,973,801 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$47,025,701 \$47,025,701 \$47,025,701 \$1,067,873,561 \$11,000,000 \$20,716,418 \$216,234,188 \$590,000,000 \$448,293,195 \$13,439,297,730 \$0 \$50,900,000 \$70,000,000	\$0 \$0 \$0 (\$32,271,715) \$0 (\$89,740) \$0 (\$16,197,563) (\$217,676,072) \$0 \$0 \$50,900,000 \$70,000,000	0.0% 0.0% (2.9%) 0.0% (0.0%) 0.0% (3.5%) (1.6%) 0.0% 0.0% 0.0%

* 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.

¹ The LCFF received a \$177m appropriation from surplus FY 2023 General Revenue cash. Accounted for in General Revenue Cash expenditure in Appendix A-2.



COMPARISON OF PROPOSED EXPENDITURE AUTHORITY 2024 SESSION TO AUTHORIZED EXPENDITURES 2024 SESSION BY FUND Appendix A-2

FY 2025 EXPENDITURE AUTHORITY 2024 SESSION FY 2025 LEGISLATIVE APPRORPHAITIONS 2024 SESSION "-" UNSPENT DIFFERNCE * PERCENT DIFFERNCE NON-RESTRICTED FUNDS GENERAL REVENUE FUND Certified 58,052,186,566 (\$42,485,140) (0.5%) Prior Year Certified 58,052,186,566 (\$42,485,140) (0.5%) Prior Year Certified 532,285,732 \$7,473,311 (\$532,696,66) (\$28,8%) Cortified 52,055,212,613 \$14,46,262,5987 (\$592,696,66) (\$28,8%) TOTAL \$10,502,280,050 \$9,522,285,864 (\$979,994,186) (\$9.3%) CLEELT, FUND Certified \$2,353,064 \$0 0.0% Cash \$41,916 \$41,916 \$0 0.0% TOTAL \$2,353,078 \$2,334,980 \$0 0.0% Cash \$5,293,178 \$5,293,178 \$0 0.0% TOTAL \$5,293,178 \$5,293,178 \$0 0.0% Cash \$1,083,285 \$10,83,285 \$0 0.0% Cash \$1,083,285 \$10 \$0 0.0% <th>Column 1</th> <th>Column 2</th> <th>Column 3</th> <th>Column 4</th> <th>Column 5</th>	Column 1	Column 2	Column 3	Column 4	Column 5
GENERAL REVENUE FUND Gertified \$8,094,671,706 \$8,052,186,566 (\$42,485,140) (0.5%) Prior Year Certified \$352,285,732 \$7,473,311 (\$344,812,421) (\$7.9%) Cash \$1,462,625,987 (\$5979,994,186) (£8.8%) TOTAL \$10,502,280,050 \$9,522,285,864 (\$979,994,186) (£9.3%) CLE.E.T. FUND Certified \$2,353,064 \$20 0.0% Cash \$41,916 \$0 0.0% Cash \$2,353,064 \$2,353,064 \$0 0.0% Cash \$41,916 \$0 0.0% Cash \$41,916 \$0 0.0% Cash \$52,394,980 \$2,394,980 \$0 0.0% Cash \$4,512,500 \$4,512,500 \$0 0.0% Cash \$780,678 \$0 0.0% 0.0% Cash \$1,083,285 \$1,083,285 \$0 0.0% Cash \$1,083,285 \$1,083,285 \$0 0.0% Cash \$1,005,144 \$1,9	-	EXPENDITURE AUTHORITY 2024 SESSION	LEGISLATIVE APPROPRIATIONS 2024 SESSION	DIFFERNCE/ "+" OVERSPENT	
Certified \$8,094,671,706 \$8,052,186,566 (\$42,485,140) (0.5%) Prior Year Certified \$352,285,732 \$7,473,311 (\$344,812,421) (\$7.9%) Cash \$10,502,280,050 \$19,462,625,987 (\$5976,966,626) (£8,8%) CLE.E.T. FUND Certified \$2,353,064 \$2,353,064 \$0 0.0% Cash \$10,502,280,050 \$4,1916 \$0 0.0% Cash \$2,353,064 \$2,353,064 \$0 0.0% Cash \$2,394,980 \$0 0.0% Cash \$2,394,980 \$0 0.0% Cash \$2,394,980 \$0 0.0% Cash \$2,394,980 \$0 0.0% Cash \$780,678 \$780,678 \$0 0.0% TOTAL \$5,293,178 \$0 0.0% 0.0% Certified \$1,083,285 \$1,083,285 \$0 0.0% Cash \$0 \$0 \$0 0.0% 0.0% Cash \$1,005,144 \$1,905,144 <td>NON-RESTRICTED FUNDS</td> <td></td> <td></td> <td></td> <td></td>	NON-RESTRICTED FUNDS				
Prior Year Certified \$352,285,732 \$7,473,311 (\$344,812,421) (97,9%) Cash \$2,055,322,613 \$1,462,625,987 (\$592,696,626) (28,8%) TOTAL \$10,502,280,050 \$9,522,285,864 \$0 (\$979,994,186) (\$939,994,186) C.L.E.T. FUND Certified \$2,253,064 \$2,353,064 \$0 0.0% Cash \$41,916 \$41,916 \$40 0.0% 0.0% TOTAL \$2,353,064 \$2,353,064 \$0 0.0% Cash \$41,916 \$41,916 \$0 0.0% TOTAL \$2,394,980 \$20 \$0 0.0% Certified \$4,512,500 \$4,512,500 \$0 0.0% Cash \$780,678 \$780,678 \$50 0.0% Cash \$1,083,285 \$1,083,285 \$0 0.0% Cash \$1,083,285 \$1,083,285 \$0 0.0% Cash \$1,083,285 \$1,083,285 \$0 0.0% Cash \$1,083,285 \$1,083,285 <td>GENERAL REVENUE FUND</td> <td></td> <td></td> <td></td> <td></td>	GENERAL REVENUE FUND				
Cash TOTAL \$2,055,322,613 \$10,502,280,050 \$1,462,625,987 \$9,522,285,864 \$(\$592,696,626) (\$979,994,186) \$(28,89) (93%) C.L.E.E.T. FUND Certified \$2,253,064 \$41,916 \$2,353,064 \$41,916 \$2,353,064 \$41,916 \$0 \$0,0% MINERAL LEASING FUND Certified \$2,394,980 \$2,394,980 \$2,394,980 \$0 \$0,0% Certified \$4,512,500 \$780,678 \$4,512,500 \$780,678 \$40,078 \$0 \$780,678 \$0 \$780,078 \$0 \$780,078 \$0 \$780,078 \$0 \$780,078 \$0 \$780,078 \$0 \$70,076 OCCUPATIONAL HEALTH AND SAFETY FUND Certified \$1,083,285 \$1,083,285 \$0 \$0,0% \$0 \$0,0% OCCLUBUIDING FUND Certified \$1,083,285 \$1,083,285 \$0 \$0,0% \$0 \$0,0% SPECIAL CBUILDING FUND Cash TOTAL \$1,083,285 \$1,083,285 \$0 \$0 \$0,0% SPECIAL CASH FUND Cash TOTAL \$83,701,000 \$83,701,000 \$83,701,000 \$0 \$0 \$0,0% STATEWIDE RECOVERY FUND Certified \$101,470,889 \$10,000,000 ³ \$(\$91,470,889) \$(90,1%) Certified TOTAL \$101,470,889 \$10,000,000 ³ \$0 \$0 \$0 \$0 \$0 \$0 <	Certified	\$8,094,671,706	\$8,052,186,566	(\$42,485,140)	(0.5%)
TOTAL \$10,502,280,050 \$9,522,285,864 (\$979,994,186) (9,3%) CLE.E.T. FUND Certified \$2,353,064 \$2,353,064 \$0 0.0% Gash TOTAL \$2,394,980 \$2,394,980 \$0 0.0% MINERAL LEASING FUND Certified \$41,916 \$41,916 \$0 0.0% Certified \$4,512,500 \$4,512,500 \$0 0.0% Certified \$4,512,500 \$4,512,500 \$0 0.0% Certified \$1,083,285 \$1,083,285 \$0 0.0% Cash \$1,083,285 \$1,083,285 \$0 0.0% Certified \$1,083,285 \$1,083,285 \$0 0.0% Cash \$0 \$0 \$0 0.0% Certified \$2,272,892 \$0 0.0% Cash \$1,905,144 \$1,905,144 \$0 0.0% TOTAL \$4,178,036 \$4,178,036 \$0 0.0% SPECIAL CASH FUND \$83,701,000 \$83,701,000 \$0 0.0% Certified </td <td>Prior Year Certified</td> <td>\$352,285,732</td> <td>\$7,473,311</td> <td>(\$344,812,421)</td> <td>(97.9%)</td>	Prior Year Certified	\$352,285,732	\$7,473,311	(\$344,812,421)	(97.9%)
C.L.E.E.T. FUND S2,353,064 S2,353,064 S0 0.0% Cash \$41,916 \$41,916 \$0 0.0% TOTAL \$2,339,980 \$2,339,980 \$0 0.0% MINERAL LEASING FUND \$2,394,980 \$2,394,980 \$0 0.0% Certified \$4,512,500 \$0 0.0% 0.0% Cash \$780,678 \$780,678 \$0 0.0% Cash \$5,293,178 \$5,293,178 \$0 0.0% Certified \$1,083,285 \$1,083,285 \$0 0.0% Cash \$0 \$0 \$0 \$0 0.0% Cash \$1,083,285 \$1,083,285 \$0 0.0% Cash \$0 \$0 \$0 \$0 0.0% Cash \$1,083,285 \$1,083,285 \$0 0.0% \$0 0.0% Cash \$1,083,285 \$1,083,285 \$0 0.0% \$0 0.0% Cash \$1,083,285 \$1,083,285 \$0 \$0 </td <td>Cash</td> <td>\$2,055,322,613</td> <td>\$1,462,625,987 1</td> <td>(\$592,696,626)</td> <td>(28.8%)</td>	Cash	\$2,055,322,613	\$1,462,625,987 1	(\$592,696,626)	(28.8%)
Certified \$2,353,064 \$2,353,064 \$0 0.0% Cash \$41,916 \$41,916 \$0 0.0% TOTAL \$2,394,980 \$2,394,980 \$0 0.0% MINERAL LEASING FUND \$2,394,980 \$0 0.0% Certified \$4,512,500 \$4,512,500 \$0 0.0% Cash \$780,678 \$780,678 \$0 0.0% Cash \$5,293,178 \$5,293,178 \$0 0.0% Certified \$1,083,285 \$1,083,285 \$0 0.0% Cash \$0 \$0 \$0 \$0 0.0% Certified \$1,083,285 \$1,083,285 \$0 0.0% Cash \$0 \$0 \$0 \$0 \$0 Certified \$2,272,892 \$0 0.0% \$0 \$0.0% Cash \$1,905,144 \$1,905,144 \$1,905,144 \$0 \$0.0% TOTAL \$83,701,000 \$83,701,000 \$0 0.0% \$0	TOTAL	\$10,502,280,050	\$9,522,285,864	(\$979,994,186)	(9.3%)
Cash \$41,916 \$41,916 \$0 0.0% TOTAL \$2,394,980 \$2,394,980 \$0 0.0% MINERAL LEASING FUND Certified \$4,512,500 \$0 0.0% Cash \$780,678 \$780,678 \$0 0.0% Cash \$5,293,178 \$0 0.0% OCCUPATIONAL HEALTH AND SAFETY FUND Certified \$1,083,285 \$1,083,285 \$0 0.0% Cash \$0 \$0 \$0 \$0 \$0 \$0% 0.0% Cash \$1,083,285 \$1,083,285 \$0 \$0 \$0.0% \$0 \$0.0% \$0.	C.L.E.E.T. FUND				
TOTAL \$2,394,980 \$2,394,980 \$0 0.0% MINERAL LEASING FUND Certified \$4,512,500 \$4,512,500 \$0 0.0% Cash \$780,678 \$780,678 \$0 0.0% TOTAL \$5,293,178 \$5,293,178 \$0 0.0% OCCUPATIONAL HEALTH AND SAFETY FUND \$1,083,285 \$1,083,285 \$0 0.0% Certified \$1,083,285 \$1,083,285 \$0 0.0% Cash \$0 \$0 \$0 \$0 0.0% Cash \$1,083,285 \$1,083,285 \$0 0.0% 0.0% PUBLIC BUILDING FUND \$1,083,285 \$1,083,285 \$0 0.0% 0.0% Cash \$1,083,285 \$1,083,285 \$0 0.0% 0.0% Cash \$1,083,285 \$1,083,285 \$0 0.0% 0.0% Cash \$1,095,144 \$1,905,144 \$0 0.0% 0.0% Cash \$4,178,036 \$4,178,036 \$0 0.0% 0.0% STAT	Certified	\$2,353,064	\$2,353,064	\$0	0.0%
MINERAL LEASING FUND Certified \$4,512,500 \$4,512,500 \$0 0.0% Cash \$780,678 \$0 0.0% TOTAL \$5,293,178 \$5,293,178 \$0 0.0% OCCUPATIONAL HEALTH AND SAFETY FUND Certified \$1,083,285 \$1,083,285 \$0 0.0% Cash \$0 \$0 \$0 \$0 \$0 0.0% Cash \$1,083,285 \$1,083,285 \$0 0.0% 0.0% Cash \$0 \$0 \$0 \$0 0.0% Cash \$1,083,285 \$1,083,285 \$0 0.0% Cash \$1,083,285 \$1,083,285 \$0 0.0% Cash \$1,083,285 \$0 0.0% \$0 0.0% Cash \$1,083,285 \$0 0.0% \$0 0.0% TOTAL \$1,905,144 \$1,905,144 \$0 0.0% \$0 0.0% SPECIAL CASH FUND \$3,701,000 \$83,701,000 \$0 0.0% \$0	Cash	\$41,916	\$41,916	\$0	0.0%
Certified \$4,512,500 \$4,512,500 \$0 0.0% Cash \$780,678 \$780,678 \$0 0.0% TOTAL \$5,293,178 \$5,293,178 \$0 0.0% OCCUPATIONAL HEALTH AND SAFETY FUND \$0 \$0 \$0 \$0 0.0% Certified \$1,083,285 \$1,083,285 \$0 0.0% 0.0% Cash \$0 \$0 \$0 \$0 0.0% TOTAL \$1,083,285 \$1,083,285 \$0 0.0% PUBLIC BUILDING FUND \$1,083,285 \$1,083,285 \$0 0.0% Cash \$1,083,285 \$1,083,285 \$0 0.0% Cash \$1,083,285 \$1,083,285 \$0 0.0% Cash \$1,083,285 \$10 0.0% 0.0% Cash \$1,083,285 \$10 0.0% 0.0% SPECIAL CASH FUND \$83,701,000 \$83,701,000 \$0 0.0% Cash \$101,470,889 \$10,000,000 \$0 0.0% <td>TOTAL</td> <td>\$2,394,980</td> <td>\$2,394,980</td> <td>\$0</td> <td>0.0%</td>	TOTAL	\$2,394,980	\$2,394,980	\$0	0.0%
Cash \$780,678 \$780,678 \$0 0.0% TOTAL \$5,293,178 \$5,293,178 \$0 0.0% OCCUPATIONAL HEALTH AND SAFETY FUND Certified \$1,083,285 \$1,083,285 \$0 0.0% Cash \$0	MINERAL LEASING FUND				
TOTAL \$5,293,178 \$5,293,178 \$0 0.0% OCCUPATIONAL HEALTH AND SAFETY FUND \$1,083,285 \$1,083,285 \$0 0.0% Cash \$1,083,285 \$1,083,285 \$0 0.0% TOTAL \$1,083,285 \$1,083,285 \$0 0.0% PUBLIC BUILDING FUND \$1,083,285 \$1,083,285 \$0 0.0% Certified \$2,272,892 \$2,272,892 \$0 0.0% Cash \$1,905,144 \$1,905,144 \$0 0.0% TOTAL \$4,178,036 \$4,178,036 \$0 0.0% SPECIAL CASH FUND \$43,701,000 \$83,701,000 \$0 0.0% Cash \$83,701,000 \$83,701,000 \$0 0.0% STATEWIDE RECOVERY FUND \$101,470,889 \$10,000,000 \$(\$91,470,889) (90.1%) Certified \$101,470,889 \$10,000,000 \$(\$91,470,889) (90.1%) ARPA ADMINISTRATIVE COSTS FUND \$101,470,889 \$10,000,000 \$\$0 0.0% Certified \$2,297,06	Certified	\$4,512,500	\$4,512,500	\$0	0.0%
OCCUPATIONAL HEALTH AND SAFETY FUND Certified \$1,083,285 \$1,083,285 \$0 0.0% Cash \$0 \$0 \$0 0.0% TOTAL \$1,083,285 \$1,083,285 \$0 0.0% PUBLIC BUILDING FUND \$1,083,285 \$1,083,285 \$0 0.0% Certified \$2,272,892 \$2,272,892 \$0 0.0% Cash \$1,905,144 \$1,905,144 \$0 0.0% TOTAL \$4,178,036 \$4,178,036 \$0 0.0% SPECIAL CASH FUND \$83,701,000 \$83,701,000 \$0 0.0% Cash \$83,701,000 \$83,701,000 \$0 0.0% STATEWIDE RECOVERY FUND \$83,701,000 \$83,701,000 \$0 0.0% Certified \$101,470,889 \$10,000,000 \$(\$91,470,889) (90.1%) TOTAL \$101,470,889 \$10,000,000 \$(\$91,470,889) (90.1%) ARPA ADMINISTRATIVE COSTS FUND \$2,297,068 \$2,297,068 \$0 0.0% Cotified	Cash	\$780,678	\$780,678	\$0	0.0%
Certified \$1,083,285 \$1,083,285 \$0 0.0% Cash \$0 \$0 \$0 \$0 0.0% TOTAL \$1,083,285 \$1,083,285 \$0 0.0% PUBLIC BUILDING FUND \$1,083,285 \$1,083,285 \$0 0.0% Certified \$2,272,892 \$2,272,892 \$0 0.0% Cash \$1,905,144 \$1,905,144 \$0 0.0% TOTAL \$4,178,036 \$4,178,036 \$0 0.0% SPECIAL CASH FUND \$43,701,000 \$83,701,000 \$0 0.0% Cash \$83,701,000 \$83,701,000 \$0 0.0% TOTAL \$83,701,000 \$83,701,000 \$0 0.0% STATEWIDE RECOVERY FUND \$0 0.0% \$0.0% 0.0% Certified \$101,470,889 \$10,000,000 ³ (\$91,470,889) (90.1%) TOTAL \$101,470,889 \$10,000,000 ³ (\$91,470,889) (90.1%) Certified \$2,297,068 \$2,297,068 \$0 0.0%<	TOTAL	\$5,293,178	\$5,293,178	\$0	0.0%
Cash TOTAL \$0 \$0 \$0 \$0 0.0% PUBLIC BUILDING FUND Certified \$2,272,892 \$2,272,892 \$0 0.0% Cash \$1,905,144 \$1,905,144 \$0 0.0% Cash \$1,905,144 \$1,905,144 \$0 0.0% Cash \$1,905,144 \$1,905,144 \$0 0.0% TOTAL \$4,178,036 \$4,178,036 \$0 0.0% SPECIAL CASH FUND Cash \$83,701,000 \$83,701,000 \$0 0.0% Cash \$83,701,000 \$83,701,000 \$0 0.0% 0.0% STATEWIDE RECOVERY FUND \$101,470,889 \$10,000,000 ³ (\$91,470,889) (90.1%) Certified \$101,470,889 \$10,000,000 ° (\$91,470,889) (90.1%) ARPA ADMINISTRATIVE COSTS FUND \$2,297,068 \$2,297,068 \$0 0.0% Certified \$2,297,068 \$2,297,068 \$0 0.0% TOTAL \$2,297,068 \$2,297,068 \$0 0.0%	OCCUPATIONAL HEALTH AND SAFETY FUND				
TOTAL \$1,083,285 \$1,083,285 \$0 0.0% PUBLIC BUILDING FUND Certified \$2,272,892 \$0 0.0% Cash \$1,905,144 \$1,905,144 \$0 0.0% TOTAL \$4,178,036 \$44,178,036 \$0 0.0% SPECIAL CASH FUND \$83,701,000 \$83,701,000 \$0 0.0% Cash \$83,701,000 \$83,701,000 \$0 0.0% STATEWIDE RECOVERY FUND \$101,470,889 \$10,000,000 \$ (\$91,470,889) (90.1%) Certified \$101,470,889 \$10,000,000 \$ (\$91,470,889) (90.1%) ARPA ADMINISTRATIVE COSTS FUND \$ 2,297,068 \$ 2,297,068 \$ 2,297,068 \$ 0 0.0% Certified \$ 2,297,068 \$ 2,297,068 \$ 0 0.0% 0.0%	Certified	\$1,083,285	\$1,083,285	\$0	0.0%
PUBLIC BUILDING FUND \$2,272,892 \$2,272,892 \$0 0.0% Cash \$1,905,144 \$1,905,144 \$0 0.0% TOTAL \$4,178,036 \$4,178,036 \$0 0.0% SPECIAL CASH FUND \$83,701,000 \$83,701,000 \$0 0.0% Cash \$83,701,000 \$83,701,000 \$0 0.0% STATEWIDE RECOVERY FUND \$101,470,889 \$10,000,000 \$0 (\$91,470,889) (90.1%) TOTAL \$101,470,889 \$10,000,000 \$(\$91,470,889) (90.1%) ARPA ADMINISTRATIVE COSTS FUND \$2,297,068 \$2,297,068 \$0 0.0% Certified \$2,297,068 \$2,297,068 \$0 0.0%	Cash	\$0	\$0		
Certified \$2,272,892 \$2,272,892 \$0 0.0% Cash \$1,905,144 \$1,905,144 \$0 0.0% TOTAL \$4,178,036 \$4,178,036 \$0 0.0% SPECIAL CASH FUND \$83,701,000 \$83,701,000 \$0 0.0% Cash \$83,701,000 \$83,701,000 \$0 0.0% TOTAL \$83,701,000 \$83,701,000 \$0 0.0% STATEWIDE RECOVERY FUND \$83,701,000 \$83,701,000 \$0 0.0% Certified \$101,470,889 \$10,000,000 \$(\$91,470,889) (90.1%) TOTAL \$101,470,889 \$10,000,000 \$(\$91,470,889) (90.1%) ARPA ADMINISTRATIVE COSTS FUND \$101,470,889 \$10,000,000 \$(\$91,470,889) (90.1%) Certified \$2,297,068 \$2,297,068 \$0 0.0% TOTAL \$2,297,068 \$2,297,068 \$0 0.0%	TOTAL	\$1,083,285	\$1,083,285	\$0	0.0%
Cash TOTAL \$1,905,144 \$4,178,036 \$1,905,144 \$4,178,036 \$0 0.0% SPECIAL CASH FUND \$4,178,036 \$4,178,036 \$0 0.0% Cash TOTAL \$83,701,000 \$83,701,000 \$0 0.0% STATEWIDE RECOVERY FUND \$83,701,000 \$83,701,000 \$0 0.0% Certified TOTAL \$101,470,889 \$10,000,000 \$ (\$91,470,889) (90.1%) ARPA ADMINISTRATIVE COSTS FUND Certified TOTAL \$2,297,068 \$2,297,068 \$2,297,068 \$0 0.0% Contified TOTAL \$2,297,068 \$2,297,068 \$0 0.0% 0.0%	PUBLIC BUILDING FUND				
TOTAL \$4,178,036 \$4,178,036 \$0 0.0% SPECIAL CASH FUND \$83,701,000 \$83,701,000 \$0 0.0% Cash \$83,701,000 \$83,701,000 \$0 0.0% TOTAL \$83,701,000 \$83,701,000 \$0 0.0% STATEWIDE RECOVERY FUND \$83,701,000 \$10,000,000 \$0 0.0% Certified \$101,470,889 \$10,000,000 \$(\$91,470,889) (90.1%) TOTAL \$101,470,889 \$10,000,000 \$(\$91,470,889) (90.1%) ARPA ADMINISTRATIVE COSTS FUND \$2,297,068 \$2,297,068 \$0 0.0% Certified \$2,297,068 \$2,297,068 \$0 0.0% TOTAL \$2,297,068 \$2,297,068 \$0 0.0%	Certified	\$2,272,892	\$2,272,892	\$0	0.0%
SPECIAL CASH FUND \$83,701,000 \$83,701,000 \$0 0.0% TOTAL \$83,701,000 \$83,701,000 \$0 0.0% STATEWIDE RECOVERY FUND \$101,470,889 \$10,000,000 \$(\$91,470,889) (90.1%) Certified \$101,470,889 \$10,000,000 \$(\$91,470,889) (90.1%) ARPA ADMINISTRATIVE COSTS FUND \$2,297,068 \$2,297,068 \$0 0.0% Certified \$2,297,068 \$2,297,068 \$0 0.0%	_				
Cash TOTAL \$83,701,000 \$83,701,000 \$0 0.0% STATEWIDE RECOVERY FUND \$83,701,000 \$83,701,000 \$0 0.0% Certified TOTAL \$101,470,889 \$10,000,000 3 (\$91,470,889) (90.1%) ARPA ADMINISTRATIVE COSTS FUND \$101,470,889 \$10,000,000 (\$91,470,889) (90.1%) Certified TOTAL \$2,297,068 \$2,297,068 \$0 0.0% TOTAL \$2,297,068 \$2,297,068 \$0 0.0%	TOTAL	\$4,178,036	\$4,178,036	\$0	0.0%
TOTAL \$83,701,000 \$83,701,000 \$0 0.0% STATEWIDE RECOVERY FUND \$101,470,889 \$10,000,000 3 (\$91,470,889) (90.1%) Certified \$101,470,889 \$10,000,000 3 (\$91,470,889) (90.1%) TOTAL \$101,470,889 \$10,000,000 (\$91,470,889) (90.1%) ARPA ADMINISTRATIVE COSTS FUND \$2,297,068 \$2,297,068 \$0 0.0% TOTAL \$2,297,068 \$2,297,068 \$0 0.0%					
STATEWIDE RECOVERY FUND \$101,470,889 \$10,000,000 3 (\$91,470,889) (90.1%) TOTAL \$101,470,889 \$10,000,000 (\$91,470,889) (90.1%) ARPA ADMINISTRATIVE COSTS FUND \$2,297,068 \$2,297,068 \$0 0.0% TOTAL \$2,297,068 \$2,297,068 \$0 0.0%					
Certified \$101,470,889 \$10,000,000 3 (\$91,470,889) (90.1%) TOTAL \$101,470,889 \$10,000,000 (\$91,470,889) (90.1%) ARPA ADMINISTRATIVE COSTS FUND \$2,297,068 \$2,297,068 \$0 0.0% TOTAL \$2,297,068 \$2,297,068 \$0 0.0%	TOTAL	\$83,701,000	\$83,701,000	\$0	0.0%
TOTAL \$101,470,889 \$10,000,000 (\$91,470,889) (90.1%) ARPA ADMINISTRATIVE COSTS FUND \$2,297,068 \$2,297,068 \$0 0.0% TOTAL \$2,297,068 \$2,297,068 \$0 0.0%					
ARPA ADMINISTRATIVE COSTS FUND \$2,297,068 \$2,297,068 \$0 0.0% TOTAL \$2,297,068 \$2,297,068 \$0 0.0%					
Certified \$2,297,068 \$2,297,068 \$0 0.0% TOTAL \$2,297,068 \$2,297,068 \$0 0.0%	TOTAL	\$101,470,889	\$10,000,000	(\$91,470,889)	(90.1%)
TOTAL \$2,297,068 \$2,297,068 \$0 0.0%					
SUBTOTAL NON-RESTRICTED FUNDS \$10,702,698,487 \$9,631,233,411 (\$1,071,465,075) (10.0%)	TOTAL	\$2,297,068	\$2,297,068	\$0	0.0%
	SUBTOTAL NON-RESTRICTED FUNDS	\$10,702,698,487	\$9,631,233,411	(\$1,071,465,075)	(10.0%)

* 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 Includes a reduction of \$177 million for appropriation to the Legacy Capital Financing Fund.

² \$10 mil ARPA interest monies appropriated to the Pandemic Relief Primary Source Revolving Fund by HB2937, Second Regular Session of the 59th Legislature.

³ \$248,000 to LSB (HB2938) and \$2,049,068 to OMES (HB2939) for ARPA admin costs.

(Continued)



COMPARISON OF PROPOSED EXPENDITURE AUTHORITY 2024 SESSION TO AUTHORIZED EXPENDITURES 2024 SESSION BY FUND

Appendix A-2 (Continued)

Cash 5612,887 50 (600,00) OK EDUCATION LOTTERY TRUST FUND \$12,096,971 \$6,703,421 (\$5,393,550) (44,6%) OK EDUCATION LOTTERY TRUST FUND \$61,750,000 \$61,750,000 \$60 0.0% Cath \$56,002,171 \$56,002,171 \$50 0.0% TOTAL \$569,752,171 \$50 0.0% Cath \$52,970,00 \$23,275,000 \$0 0.0% Cath \$52,944,082 \$50 0.0% Cath \$52,944,082 \$50 0.0% Cath \$50 \$60 \$0 0.0% Cath \$117,429,500 \$117,429,500 \$0 0.0% Cath \$50 \$0 \$0 \$0,0% Cath \$513,775,000 \$13,775,000 \$0 \$0,0% Cath \$5236	Column 1	<i>Column 2</i> FY 2025 EXPENDITURE	Column 3 FY 2025 LEGISLATIVE	Column 4	Column 5
Commissioners of THE LAND OFFICE FUND Cash 511,484,284 55,03,421 (54,760,863) (41,64) Cash 512,0857 58,03,421 (55,325,559) (44,64) Certified 561,750,000 50 0.0% Cash 58,023,717 590 0.0% TOTAL 569,752,171 50 0.0% TOTAL 569,752,171 50 0.0% TOTAL 569,752,171 50 0.0% Certified 523,275,000 40 0.0% Cash 53,650,022 50 0.0% Cash 517,425,500 517,429,500 50 0.0% Cash 517,429,500 50 0.0% 0.0% Cash 517,429,500 50 0.0% 0.0% Cash 574,013 514,515,313 50 0.0% Cash 574,013 50 0.0% 0.0% Cash 574,404,778 523,545,667 (56,659,691) 0.25% Cash		2024 SESSION	2024 SESSION	"+" OVERSPENT	
Certified \$11,484,284 \$4,703,421 (\$4,708,83) (\$11,691,267) Cash \$512,085,0971 \$6,703,421 (\$512,687) (\$44,691) Certified \$61,750,000 \$61,750,000 \$60 0.0% Cash \$50,752,171 \$60,752,171 \$60 0.0% TOTAL \$50,752,171 \$60 0.0% Cash \$3,660,022 \$50 0.0% Cash \$3,660,022 \$50 0.0% Cash \$3,660,022 \$50 0.0% Cash \$3,660,022 \$50 0.0% Cash \$117,423,500 \$0 0.0% Cash \$117,423,500 \$10 \$0 0.0% Cash \$13,775,000 \$13,775,000 \$0 0.0% Cash \$14,943,920 \$11,7423,503 \$0 0.0% Cash \$226,341 \$0 (\$226,341) NA Cash \$24,940,913 \$0 0.0% 0.0% Cash \$24,92,900 \$11,7	RESTRICTED FUNDS				
Cash TOTAL 5612.687 100.098 (190.098) 1697.03320 (44.69) (44.69) Certified 561,750,000 Cash 561,750,000 S61,750,000 561,750,000 S63,752,171 590 0.0% Cash 58,002,171 580,022,171 580,022,171 590 0.0% Cash 53,660,082 536,752,171 590 0.0% Cash 53,660,082 523,275,000 50 0.0% Cash 53,660,082 522,044,082 590 0.0% Cash 51,772,200 5117,429,500 50 0.0% Cash 5117,429,500 5117,429,500 50 0.0% Cash 5117,429,500 5117,429,500 50 0.0% Cash 5117,429,500 50 0.0% 0.0% Cash 5117,429,500 50 0.0% 0.0% Cash 5117,429,500 50 0.0% 0.0% Cash 511,629,313 514,515,913 50 0.0% Cash 50 (552,513,10 0.0% 0.0% <td>COMMISSIONERS OF THE LAND OFFICE FUND</td> <td></td> <td></td> <td></td> <td></td>	COMMISSIONERS OF THE LAND OFFICE FUND				
TOTAL 912.096.971 \$6,703.421 (55,393.550) (44.6%) Certified \$61,750,000 \$61,750,000 \$60 0.0% Cash \$8,002,171 \$90 0.0% TOTAL \$569,752,171 \$90 0.0% Cash \$3,669,082 \$23,275,000 \$60 0.0% Cash \$3,669,082 \$26,944,082 \$50 0.0% TOTAL \$25,6940,082 \$50 0.0% Certified \$117,429,500 \$117,429,500 \$0 0.0% Certified \$13,775,000 \$13,775,000 \$0 0.0% Certified \$13,775,000 \$14,515,513 \$14,515,513 \$14,515,513 \$14,515,513 \$14,515,513 \$14,515,513 \$14,515,513 \$14,515,513 \$14,515,513 \$14,515,513 \$14,515,513	Certified	\$11,484,284	\$6,703,421	(\$4,780,863)	(41.6%)
OK EDUCATION LOTTERY TRUST FUND Second					
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TOTAL 560,752,177 560,752,177 500 0.0% Cartified 523,275,000 523,275,000 500 0.0% Cartified 53,669,092 500 0.0% TOTAL \$26,844,082 \$26,944,082 \$00 0.0% Cartified \$117,429,500 \$117,429,500 \$00 0.0% Cartified \$117,429,500 \$117,429,500 \$00 0.0% TOTAL \$117,429,500 \$117,429,500 \$00 0.0% Cartified \$117,429,500 \$117,429,500 \$00 0.0% Cartified \$13,77,5000 \$13,77,5000 \$00 0.0% <td< td=""><td></td><td>\$61,750,000</td><td>\$61,750,000</td><td>\$0</td><td>0.0%</td></td<>		\$61,750,000	\$61,750,000	\$0	0.0%
STATE PUBLIC SAFETY FUND Intervention Certified \$22,27,000 \$23,275,000 \$00,00% Cash \$3,669,082 \$3,265,042,082 \$00 0.00% Cash \$26,944,082 \$22,57,000 \$00 0.00% Cash \$117,429,500 \$117,429,500 \$00 \$00 Cash \$107AL \$117,429,500 \$117,429,500 \$00 0.00% Control \$117,429,500 \$117,429,500 \$00 \$00 0.00% Control \$117,429,500 \$117,429,500 \$00 0.00% 0.00% Control \$117,429,500 \$117,429,500 \$00 0.00% 0.00% Control \$117,429,500 \$12,775,000 \$00 0.00% 0.00% Control \$117,429,500 \$14,4515,913 \$00 0.00% 0.00% Control \$117,429,600 \$117,429,600 \$00 \$424,800 NA Control \$107LL \$144,913 \$0 \$23,63,411 NA \$242,800 NA					0.0%
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Cash TOTAL \$3,669,082 \$26,944,082 \$3 0.098 \$26,944,082 \$9 0.098 0.098 Certified Cash TOTAL \$117,429,500 \$117,429,500 \$117,429,500 \$117,429,500 \$0 0.098 0.098 Cash Cash Control \$117,429,500 \$117,429,500 \$117,429,500 \$117,429,500 \$0 0.098 0.098 Cash Cash TOTAL \$117,429,500 \$117,429,500 \$13,75,00 \$13,75,00 \$0 0.098 0.098 Cash TOTAL \$140,742,513 \$13,4515,913 \$14,515,913 \$0 0.098 Cash TOTAL \$142,912,013 \$240,913 \$20 0.098 0.098 Cash TOTAL \$142,912,013 \$14,515,913 \$14,515,913 \$0 0.098 Cash TOTAL \$246,041 \$0 \$243,640 N/A SUBTOTAL RESTRICTED FUNDS \$241,404,778 \$225,345,087 \$66,059,691 \$2.549 COMMON ED. TECH FUND Revolving Fund Estimate \$47,025,701 \$47,025,701 \$0 0.098 Cottom Estimate \$47,025,701 \$47,025,701 \$0 0.098 Revolving Fund Estimate \$1,067,873,561 \$1,067,915,924		\$23,275,000	\$23,275,000	\$0	0.0%
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Cash S0 S0 S0 S0 0.0% TOTAL \$117,429,500 \$117,429,500 \$0 0.0% ALCOHOLIC BEVERAGE CONTROL FUND \$13,775,000 \$13,775,000 \$0 0.0% Cash \$740,913 \$240,913 \$0 0.0% Cash \$14,515,913 \$14,515,913 \$0 0.0% Cash \$242,9800 \$0 (\$243,841) N/A Cash \$242,9800 \$0 (\$42,9800) N/A TOTAL \$666,141 \$0 (\$666,141) N/A SUBTOTAL RESTRICTED FUNDS \$241,404,778 \$233,345,087 (\$6,099,691) (£549) COMMON ED. TECH FUND Revolving Fund Estimate \$47,025,701 \$47,025,701 \$0 0.0% Revolving Fund Estimate \$47,025,701 \$47,025,701 \$0 0.0% Revolving Fund Estimate \$1,067,873,561 \$1,067,915,924 \$42,363 0.0% Revolving Fund Estimate \$216,234,188 \$20,716,418 \$0 0.0% Revolving Fund		\$117 / 29 500	\$117 /29 500	0\$	0.0%
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OK. STUDENT AID FUND Revolving Fund Estimate \$47,025,701 \$47,025,701 \$0 0.0% INGERE EO. CAPITAL FUND \$47,025,701 \$47,025,701 \$0 0.0% Revolving Fund Estimate \$47,025,701 \$47,025,701 \$0 0.0% Not CAPITAL FUND \$47,025,701 \$47,025,701 \$0 0.0% Revolving Fund Estimate \$1,067,873,561 \$1,067,915,924 \$42,363 0.0% Revolving Fund Estimate \$11,000,000 \$11,000,000 \$0 0.0% STATE JUDICIAL REVOLVING FUND Revolving Fund Estimate \$20,716,418 \$20,716,418 \$0 0.0% Revolving Fund Estimate \$216,234,188 \$216,239,461 \$5,273 0.0% Revolving Fund Estimate \$50,000,000 \$50 0.0% 0.0% Revolving Fund Estimate \$50,000,000 \$50 0.0% 0.0% Revolving Fund Estimate \$50,000,000 \$50 0.0% 0.0% TEACHERS' RETIREMENT SYSTEM REVOLVING FUND \$13,439,297,730 \$12,361,841,861 (\$1,077,455,869) (\$0.0%) <td< td=""><td>COMMON ED. TECH FUND</td><td></td><td></td><td></td><td></td></td<>	COMMON ED. TECH FUND				
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HIGHER ED. CAPITAL FUND \$47,025,701 \$47,025,701 \$0 0.0% Noting Fund Estimate \$1,067,873,561 \$1,067,915,924 \$42,363 0.0% Revolving Fund Estimate \$1,067,873,561 \$1,067,915,924 \$42,363 0.0% TOBACCO SETTLEMENT FUND Revolving Fund Estimate \$11,000,000 \$0 0.0% Revolving Fund Estimate \$11,000,000 \$11,000,000 \$0 0.0% STATE JUDICIAL REVOLVING FUND Revolving Fund Estimate \$20,716,418 \$20,716,418 \$0 0.0% STATE TRANSPORTATION FUND Revolving Fund Estimate \$216,234,188 \$216,239,461 \$5,273 0.0% Revolving Fund Estimate \$216,234,188 \$216,239,461 \$5,273 0.0% Revolving Fund Estimate \$590,000,000 \$590,000,000 \$0 0.0% Revolving Fund Estimate \$448,293,195 \$448,314,457 \$21,262 0.0% Revolving Fund Estimate \$448,293,195 \$12,361,841,861 (\$1,077,455,869) (8.0%) **ADDITIONAL BUDGETARY AUTHORIZATIONS: Cash Flow Reserve Fund \$0 \$0 \$0 \$0 0.0% Age		\$47 025 701	\$47 025 701	\$0	0.0%
1017 FUND Revolving Fund Estimate \$1,067,873,561 \$1,067,915,924 \$42,363 0.0% TOBACCO SETTLEMENT FUND Revolving Fund Estimate \$11,000,000 \$0 0.0% Revolving Fund Estimate \$11,000,000 \$11,000,000 \$0 0.0% STATE JUDICIAL REVOLVING FUND Revolving Fund Estimate \$20,716,418 \$20,716,418 \$0 0.0% Revolving Fund Estimate \$20,716,418 \$20,716,418 \$0 0.0% Revolving Fund Estimate \$216,234,188 \$216,239,461 \$55,273 0.0% Revolving Fund Estimate \$590,000,000 \$590,000,000 \$0 0.0% Revolving Fund Estimate \$590,000,000 \$590,000,000 \$0 0.0% Revolving Fund Estimate \$590,000,000 \$590,000,000 \$0 0.0% Revolving Fund Estimate \$590,000,000 \$50,000,000 \$0 0.0% Revolving Fund Estimate \$13,439,297,730 \$12,361,841,861 (\$1,077,455,869) (8.0%) **ADDITIONAL BUDGETARY AUTHORIZATIONS: Cash Flow Reserve Fund \$0 \$0 \$0 \$0 \$0 Agency Revolving Fund Authorizati		\$47,023,701	\$47,025,761	40	0.070
Revolving Fund Estimate \$1,067,873,561 \$1,067,915,924 \$42,363 0.0% TOBACCO SETTLEMENT FUND \$11,000,000 \$11,000,000 \$0 0.0% Revolving Fund Estimate \$11,000,000 \$11,000,000 \$0 0.0% STATE JUDICIAL REVOLVING FUND \$20,716,418 \$20,716,418 \$0 0.0% STATE TRANSPORTATION FUND \$2216,234,188 \$20,716,418 \$52,273 0.0% Revolving Fund Estimate \$216,234,188 \$216,239,461 \$5,273 0.0% Revolving Fund Estimate \$590,000,000 \$500,000,000 \$0 0.0% TEACHERS' RETIREMENT SYSTEM REVOLVING FUND Revolving Fund Estimate \$448,293,195 \$448,314,457 \$21,262 0.0% TOTAL \$13,439,297,730 \$12,361,841,861 (\$1,077,455,869) (8.0%) **ADDITIONAL BUDGETARY AUTHORIZATIONS: \$50,900,000 \$50,900,000 ² \$0 0.0% Cash Flow Reserve Fund \$0 \$0 \$0 \$0 0.0% Additional Revolving Fund Authorizations \$50,900,000 \$70,000,000 ³ \$10,439,50,900,0	Revolving Fund Estimate	\$47,025,701	\$47,025,701	\$0	0.0%
TOBACCO SETTLEMENT FUND \$11,000,000 \$11,000,000 \$0 0.0% Revolving Fund Estimate \$10,000,000 \$11,000,000 \$0 0.0% Revolving Fund Estimate \$20,716,418 \$20,716,418 \$0 0.0% Revolving Fund Estimate \$20,716,418 \$20,716,418 \$0 0.0% Revolving Fund Estimate \$216,234,188 \$216,239,461 \$5,273 0.0% Revolving Fund Estimate \$216,234,188 \$216,239,461 \$5,273 0.0% Revolving Fund Estimate \$590,000,000 \$590,000,000 \$0 0.0% Revolving Fund Estimate \$590,000,000 \$590,000,000 \$0 0.0% Revolving Fund Estimate \$448,293,195 \$448,314,457 \$21,262 0.0% TOTAL \$13,439,297,730 \$12,361,841,861 (\$1,077,455,869) (8.0%) **ADDITIONAL BUDGETARY AUTHORIZATIONS: Cash Flow Reserve Fund \$0 \$0 \$0 0.0% \$0 0.0% 0.0% Additional Revolving Fund Appropriations \$70,000,000 \$70,000,000 \$0 0.0%			** 0.57 0.45 0.04	± 40.050	0.007
Revolving Fund Estimate \$11,000,000 \$11,000,000 \$0 0.0% STATE JUDICIAL REVOLVING FUND \$20,716,418 \$20,716,418 \$0 0.0% Revolving Fund Estimate \$20,716,418 \$20,716,418 \$0 0.0% STATE TRANSPORTATION FUND Revolving Fund Estimate \$216,234,188 \$216,239,461 \$55,273 0.0% Revolving Fund Estimate \$216,234,188 \$216,239,461 \$55,273 0.0% Revolving Fund Estimate \$216,234,188 \$216,239,461 \$55,273 0.0% Revolving Fund Estimate \$20,000,000 \$500,000,000 \$0 0.0% Revolving Fund Estimate \$500,000,000 \$500,000,000 \$0 0.0% Revolving Fund Estimate \$5448,293,195 \$448,314,457 \$21,262 0.0% TOTAL \$13,439,297,730 \$12,361,841,861 (\$1,077,455,869) (8.0%) **ADDITIONAL BUDGETARY AUTHORIZATIONS: Cash Flow Reserve Fund \$0 \$0 \$0 \$0 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 2.0% 0.0% </td <td></td> <td>\$1,067,873,561</td> <td>\$1,067,915,924</td> <td>\$42,363</td> <td>0.0%</td>		\$1,067,873,561	\$1,067,915,924	\$42,363	0.0%
STATE JUDICIAL REVOLVING FUND Revolving Fund Estimate \$20,716,418 \$20,716,418 \$0 0.0% STATE TRANSPORTATION FUND STATE TRANSPORTATION FUND \$0 0.0% Revolving Fund Estimate \$216,234,188 \$216,239,461 \$5,273 0.0% ROADS FUND Revolving Fund Estimate \$590,000,000 \$0 0.0% Revolving Fund Estimate \$590,000,000 \$590,000,000 \$0 0.0% Revolving Fund Estimate \$448,293,195 \$448,314,457 \$21,262 0.0% TOTAL \$13,439,297,730 \$12,361,841,861 (\$1,077,455,869) (8.0%) **ADDITIONAL BUDGETARY AUTHORIZATIONS: Cash Flow Reserve Fund \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		\$11,000,000	\$11,000,000	\$0	0.0%
STATE TRANSPORTATION FUND Revolving Fund Estimate \$216,234,188 \$216,239,461 \$5,273 0.0% ROADS FUND Revolving Fund Estimate \$590,000,000 \$590,000,000 \$0 0.0% Revolving Fund Estimate \$590,000,000 \$590,000,000 \$0 0.0% TEACHERS' RETIREMENT SYSTEM REVOLVING FUND Revolving Fund Estimate \$448,293,195 \$448,314,457 \$21,262 0.0% TOTAL \$13,439,297,730 \$12,361,841,861 (\$1,077,455,869) (8.0%) **ADDITIONAL BUDGETARY AUTHORIZATIONS: Cash Flow Reserve Fund \$0 \$0 \$0 0.0% 20 0.0%	STATE JUDICIAL REVOLVING FUND				
Revolving Fund Estimate \$216,234,188 \$216,239,461 \$5,273 0.0% ROADS FUND \$590,000,000 \$590,000,000 \$0 0.0% Revolving Fund Estimate \$590,000,000 \$0 0.0% TEACHERS' RETIREMENT SYSTEM REVOLVING FUND \$448,293,195 \$448,314,457 \$21,262 0.0% TOTAL \$13,439,297,730 \$12,361,841,861 (\$1,077,455,869) (8.0%) *ADDITIONAL BUDGETARY AUTHORIZATIONS: Cash Flow Reserve Fund \$0 \$0 \$0 0.0% Agency Revolving Fund Authorizations \$50,900,000 \$0 0.0% 0.0% TOTAL AUTHORIZED BUDGET \$13,560,197,730 \$12,482,741,861 (\$1,077,455,869) (7.9%) OTHER Legislative Action \$13,560,197,730 \$12,482,741,861 (\$1,077,455,869) (7.9%)	0	\$20,716,418	\$20,716,418	\$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 \$448,293,195 \$448,314,457 \$21,262 0.0% TOTAL \$13,439,297,730 \$12,361,841,861 (\$1,077,455,869) (8.0%) **ADDITIONAL BUDGETARY AUTHORIZATIONS: Cash Flow Reserve Fund Agency Revolving Fund Authorizations Additional Revolving Fund Appropriations \$50,900,000 \$0 \$0 0.0% TOTAL AUTHORIZED BUDGET \$13,560,197,730 \$12,482,741,861 (\$1,077,455,869) (7.9%) OTHER Legislative Action \$13,560,197,730 \$12,482,741,861 (\$1,077,455,869) (7.9%)		\$216 234 188	\$216 239 461	\$5 273	0.0%
TEACHERS' RETIREMENT SYSTEM REVOLVING FUND Revolving Fund Estimate \$448,293,195 \$448,314,457 \$21,262 0.0% TOTAL \$13,439,297,730 \$12,361,841,861 (\$1,077,455,869) (8.0%) **ADDITIONAL BUDGETARY AUTHORIZATIONS: Cash Flow Reserve Fund Agency Revolving Fund Authorizations Additional Revolving Fund Authorizations \$50,900,000 \$0 \$0 \$0 0.0% TOTAL AUTHORIZED BUDGET \$13,560,197,730 \$12,482,741,861 (\$1,077,455,869) (7.9%) OTHER Legislative Action \$13,560,197,730 \$12,482,741,861 (\$1,077,455,869) (7.9%) <td>0</td> <td>\$210,254,100</td> <td>\$210,235,401</td> <td>40,210</td> <td>0.070</td>	0	\$210,254,100	\$210,235,401	40,210	0.070
Revolving Fund Estimate \$448,293,195 \$448,314,457 \$21,262 0.0% TOTAL \$13,439,297,730 \$12,361,841,861 (\$1,077,455,869) (8.0%) **ADDITIONAL BUDGETARY AUTHORIZATIONS: Cash Flow Reserve Fund Agency Revolving Fund Authorizations Additional Revolving Fund Authorizations \$50,900,000 \$0 \$0 \$0 0.0% TOTAL AUTHORIZED BUDGET \$13,560,197,730 \$12,482,741,861 (\$1,077,455,869) (7.9%) OTHER Legislative Action \$ <		\$590,000,000	\$590,000,000	\$0	0.0%
**ADDITIONAL BUDGETARY AUTHORIZATIONS: Cash Flow Reserve Fund \$0 \$0 \$0 Agency Revolving Fund Authorizations \$50,900,000 \$50,900,000 ² 0.0% Additional Revolving Fund Appropriations \$70,000,000 \$70,000,000 ³ 0.0% TOTAL AUTHORIZED BUDGET \$13,560,197,730 \$12,482,741,861 (\$1,077,455,869) (7.9%) OTHER Legislative Action		\$448,293,195	\$448,314,457	\$21,262	0.0%
Cash Flow Reserve Fund \$0 \$0 \$0 0.0% Agency Revolving Fund Authorizations \$50,900,000 \$50,900,000 2 </td <td>TOTAL</td> <td>\$13,439,297,730</td> <td>\$12,361,841,861</td> <td>(\$1,077,455,869)</td> <td>(8.0%)</td>	TOTAL	\$13,439,297,730	\$12,361,841,861	(\$1,077,455,869)	(8.0%)
Cash Flow Reserve Fund \$0 \$0 \$0 0.0% Agency Revolving Fund Authorizations \$50,900,000 \$50,900,000 2 </td <td></td> <td></td> <td></td> <td></td> <td></td>					
Agency Revolving Fund Authorizations \$50,900,000 \$50,900,000 2 Additional Revolving Fund Appropriations \$70,000,000 \$70,000,000 3 TOTAL AUTHORIZED BUDGET \$13,560,197,730 \$12,482,741,861 (\$1,077,455,869) (7.9%) OTHER Legislative Action <td< td=""><td></td><td>\$0</td><td>\$0</td><td>\$0</td><td>0.0%</td></td<>		\$0	\$0	\$0	0.0%
TOTAL AUTHORIZED BUDGET \$13,560,197,730 \$12,482,741,861 (\$1,077,455,869) (7.9%) OTHER Legislative Action <				+0	0.070
OTHER Legislative Action		\$70,000,000	\$70,000,000 3		
					(7.00/)
Legacy Capital Financing Fund \$476,798,528 \$375,800,000 ' (\$100,998,528) (21.2%)	TOTAL AUTHORIZED BUDGET	\$13,560,197,730	\$12,482,741,861	(\$1,077,455,869)	(7.9%)
		\$13,560,197,730	\$12,482,741,861	(\$1,077,455,869)	(7.9%)

** 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 Funded with appropriations from General Revenue, which have been accounted in the General Revenue cash line. LCCF is moved below budget totals for informational purposes. The Legislature authorized expenditures from the LCFF of approximately \$80m to OU for teaching and research facilities (HB 2891), \$80m to OU for engineering facilities (HB 2892), \$80m to OU for life science facilities (HB 2893), \$30 m to OSU Medical Authority for facilities (HB 2894), \$27.5m to OSBI (HB 2895), \$74m for DPS (HB 2896), and \$4.3m for the Capitol Arch (HB 4012). The LCFF received a \$177m transfer from surplus FY 2023 General Revenue cash (Appendix 1).

Oklahoma Medical Marijuana Authority Revolving Fund (\$41.9 million) and OHCA CMIA Disbursing Fund (\$9 million) to fund operations pursuant SB1125
 Appropriation to the Department of Environmental Quality from the PREP Fund pursuant to HB 2889 and HB 2890.



COMPARISON OF AUTHORIZED EXPENDITURES FOR FY 2024 TO AUTHORIZED EXPENDITURES FOR FY 2025, BY FUND Appendix A-3

Column 1	Column 2	Column 3	Column 4	Column 5
	LEGISLATIVE APPROPRIATIONS 2023 Session FY 2024 Jun 2023	LEGISLATIVE APPROPRIATIONS 2024 Session FY 2025 Jun 2024	\$ CHANGE IN APPROPRIATIONS	PERCENT CHANGE
NON-RESTRICTED FUNDS				
GENERAL REVENUE FUND				
Certified	\$7,521,865,792	\$8,052,186,566	\$530,320,774	7.1%
Prior Year Certified	\$155,000,000	\$7,473,311	(\$147,526,689)	(95.2%)
Cash	\$1,757,631,129	\$1,462,625,987	(\$295,005,142)	(16.8%)
TOTAL	\$9,434,496,921	\$9,522,285,864	\$87,788,943	0.9%
C.L.E.E.T. FUND				
Certified	\$2,378,710	\$2,353,064	(\$25,646)	(1.1%)
Cash	\$172,712	\$41,916	(\$130,796)	(75.7%)
TOTAL	\$2,551,422	\$2,394,980	(\$156,442)	(6.1%)
MINERAL LEASING FUND				
Certified	\$4,771,015	\$4,512,500	(\$258,515)	(5.4%)
Cash	\$0	\$780,678	\$780,678	0.0%
TOTAL	\$4,771,015	\$5,293,178	\$522,163	10.9%
OCCUPATIONAL HEALTH AND SAFETY FUND)			
Certified	\$1,167,716	\$1,083,285	(\$84,431)	(7.2%)
Cash	\$190,126	\$0	(\$190,126)	(100.0%)
TOTAL	\$1,357,842	\$1,083,285	(\$274,557)	(20.2%)
PUBLIC BUILDING FUND				
Certified	\$1,922,994	\$2,272,892	\$349,898	18.2%
Cash	\$0	\$1,905,144	\$1,905,144	0.0%
TOTAL	\$1,922,994	\$4,178,036	\$2,255,042	117.3%
SPECIAL CASH FUND				
Cash	\$143,583,859	\$83,701,000	(\$59,882,859)	(41.7%)
TOTAL	\$143,583,859	\$83,701,000	(\$59,882,859)	(41.7%)
STATEWIDE RECOVERY FUND				
Certified	\$231,072,467	\$10,000,000	(\$221,072,467)	(95.7%)
TOTAL	\$231,072,467	\$10,000,000	(\$221,072,467)	(95.7%)
ARPA ADMINISTRATIVE COSTS FUND				
Certified	\$0	\$2,297,068	\$2,297,068	0.0%
TOTAL	\$0	\$2,297,068	\$2,297,068	0.0%
SUBTOTAL NON-RESTRICTED FUNDS	\$9,819,756,520	\$9,633,530,479	(\$186,226,041)	(1.9%)



COMPARISON OF AUTHORIZED EXPENDITURES FOR FY 2024 TO AUTHORIZED EXPENDITURES FOR FY 2025 BY FUND

Appendix A-3 (Continued)

Column 1	Column 2	Column 3	Column 4	Column 5
	LEGISLATIVE APPROPRIATIONS 2023 Session FY 2024 Jun 2023	LEGISLATIVE APPROPRIATIONS 2024 Session FY 2025 Jun 2024	\$ CHANGE IN APPROPRIATIONS	PERCENT CHANGE
RESTRICTED FUNDS				
COMMISSIONERS OF THE LAND OFFICE FUND				
Certified	\$6,703,421	\$6,703,421	\$0	0.0%
Cash	\$0	\$0	\$0	0.0%
TOTAL OK EDUCATION LOTTERY TRUST FUND	\$6,703,421	\$6,703,421	\$0	0.0%
Certified	\$61,750,000	\$61,750,000	\$0	0.0%
Cash	\$20,637,378	\$8,002,171	(\$12,635,207)	(61.2%)
TOTAL	\$82,387,378	\$69,752,171	(\$12,635,207)	(15.3%)
STATE PUBLIC SAFETY FUND Certified	¢17 575 265	¢ 22 275 000	¢E 600 625	32.4%
Cash	\$17,575,365 \$25,349	\$23,275,000 \$3,669,082	\$5,699,635 \$3,643,733	14374.3%
TOTAL	\$17,600,714	\$26,944,082	\$9,343,368	53.1%
HEALTH CARE ENHANCEMENT FUND				
Certified	\$141,688,700	\$117,429,500	(\$24,259,200)	(17.1%)
Cash TOTAL	\$3,914,484	\$0 \$117,429,500	(\$3,914,484)	(100.0%)
ALCOHOLIC BEVERAGE CONTROL FUND	\$145,603,184	\$117,429,500	(\$28,173,684)	(19.3%)
Certified	\$13,217,192	\$13,775,000	\$557,808	4.2%
Cash	\$1,104,455	\$740,913	(\$363,542)	(32.9%)
TOTAL	\$14,321,647	\$14,515,913	\$194,266	1.4%
OKLAHOMA PENSION IMPROVEMENT REV FUND Certified	*0	*0	¢0	0.0%
Cash	\$0 \$0	\$0 \$0	\$0 \$0	0.0%
TOTAL	\$0	\$0	\$0	0.0%
SUBTOTAL RESTRICTED FUNDS	\$266,616,344	\$235,345,087	(\$31,271,257)	(11.7%)
TOTAL-RESTRICTED & NON-RESTRICTED	\$10,086,372,864	\$9,868,875,566	(\$217,497,298)	(2.2%)
COMMON ED. TECH FUND				
Revolving Fund Estimate OK. STUDENT AID FUND	\$47,025,701	\$47,025,701	\$0	0.0%
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	#1 00C 701 0CC	¢1 007 015 004	#21 214 FF0	2.0%
Revolving Fund Estimate TOBACCO SETTLEMENT FUND	\$1,036,701,366	\$1,067,915,924	\$31,214,558	3.0%
Revolving Fund Estimate	\$13,102,080		(\$2,102,080)	(16.0%)
		\$11,000,000	(#2,102,000)	(10.0%)
STATE JUDICIAL REVOLVING FUND	,,	\$11,000,000	(\$2,102,080)	(10.0%)
Revolving Fund Estimate	\$25,895,523	\$11,000,000 \$20,716,418	(\$2,102,080)	(20.0%)
Revolving Fund Estimate STATE TRANSPORTATION FUND	\$25,895,523	\$20,716,418	(\$5,179,105)	(20.0%)
Revolving Fund Estimate STATE TRANSPORTATION FUND Revolving Fund Estimate				
Revolving Fund Estimate STATE TRANSPORTATION FUND Revolving Fund Estimate ROADS FUND Revolving Fund Estimate	\$25,895,523	\$20,716,418	(\$5,179,105)	(20.0%)
Revolving Fund Estimate STATE TRANSPORTATION FUND Revolving Fund Estimate ROADS FUND	\$25,895,523 \$211,401,568	\$20,716,418 \$216,239,461	(\$5,179,105) \$4,837,893	(20.0%)
Revolving Fund Estimate STATE TRANSPORTATION FUND Revolving Fund Estimate ROADS FUND Revolving Fund Estimate TEACHERS' RETIREMENT SYSTEM REVOLVING FUND	\$25,895,523 \$211,401,568 \$590,000,000	\$20,716,418 \$216,239,461 \$590,000,000	(\$5,179,105) \$4,837,893 \$0	(20.0%) 2.3% 0.0%
Revolving Fund Estimate STATE TRANSPORTATION FUND Revolving Fund Estimate ROADS FUND Revolving Fund Estimate TEACHERS' RETIREMENT SYSTEM REVOLVING FUND Revolving Fund Estimate	\$25,895,523 \$211,401,568 \$590,000,000 \$460,152,210	\$20,716,418 \$216,239,461 \$590,000,000 \$448,314,457	(\$5,179,105) \$4,837,893 \$0 (\$11,837,753)	(20.0%) 2.3% 0.0% (2.6%)
Revolving Fund Estimate STATE TRANSPORTATION FUND Revolving Fund Estimate ROADS FUND Revolving Fund Estimate TEACHERS' RETIREMENT SYSTEM REVOLVING FUND Revolving Fund Estimate TOTAL **ADDITIONAL BUDGETARY AUTHORIZATIONS:	\$25,895,523 \$211,401,568 \$590,000,000 \$460,152,210	\$20,716,418 \$216,239,461 \$590,000,000 \$448,314,457 \$12,364,138,929	(\$5,179,105) \$4,837,893 \$0 (\$11,837,753)	(20.0%) 2.3% 0.0% (2.6%) (1.6%)
Revolving Fund Estimate STATE TRANSPORTATION FUND Revolving Fund Estimate ROADS FUND Revolving Fund Estimate TEACHERS' RETIREMENT SYSTEM REVOLVING FUND Revolving Fund Estimate TOTAL **ADDITIONAL BUDGETARY AUTHORIZATIONS: Cash Flow Reserve Fund	\$25,895,523 \$211,401,568 \$590,000,000 \$460,152,210	\$20,716,418 \$216,239,461 \$590,000,000 \$448,314,457 \$12,364,138,929 \$0	(\$5,179,105) \$4,837,893 \$0 (\$11,837,753) (\$200,563,785) (\$27,373,999)	(20.0%) 2.3% 0.0% (2.6%) (1.6%)
Revolving Fund Estimate STATE TRANSPORTATION FUND Revolving Fund Estimate ROADS FUND Revolving Fund Estimate TEACHERS' RETIREMENT SYSTEM REVOLVING FUND Revolving Fund Estimate TOTAL **ADDITIONAL BUDGETARY AUTHORIZATIONS: Cash Flow Reserve Fund Agency Revolving Fund Authorizations	\$25,895,523 \$211,401,568 \$590,000,000 \$460,152,210 \$12,564,702,714	\$20,716,418 \$216,239,461 \$590,000,000 \$448,314,457 \$12,364,138,929 \$0 \$50,900,000 ²	(\$5,179,105) \$4,837,893 \$0 (\$11,837,753) (\$200,563,785) (\$27,373,999) \$50,900,000	(20.0%) 2.3% 0.0% (2.6%) (1.6%) N/A
Revolving Fund Estimate STATE TRANSPORTATION FUND Revolving Fund Estimate ROADS FUND Revolving Fund Estimate TEACHERS' RETIREMENT SYSTEM REVOLVING FUND Revolving Fund Estimate TOTAL **ADDITIONAL BUDGETARY AUTHORIZATIONS: Cash Flow Reserve Fund	\$25,895,523 \$211,401,568 \$590,000,000 \$460,152,210 \$12,564,702,714	\$20,716,418 \$216,239,461 \$590,000,000 \$448,314,457 \$12,364,138,929 \$0	(\$5,179,105) \$4,837,893 \$0 (\$11,837,753) (\$200,563,785) (\$27,373,999)	(20.0%) 2.3% 0.0% (2.6%) (1.6%) (100.0%)
Revolving Fund Estimate STATE TRANSPORTATION FUND Revolving Fund Estimate ROADS FUND Revolving Fund Estimate TEACHERS' RETIREMENT SYSTEM REVOLVING FUND Revolving Fund Estimate TOTAL **ADDITIONAL BUDGETARY AUTHORIZATIONS: Cash Flow Reserve Fund Agency Revolving Fund Authorizations	\$25,895,523 \$211,401,568 \$590,000,000 \$460,152,210 \$12,564,702,714	\$20,716,418 \$216,239,461 \$590,000,000 \$448,314,457 \$12,364,138,929 \$0 \$50,900,000 ²	(\$5,179,105) \$4,837,893 \$0 (\$11,837,753) (\$200,563,785) (\$27,373,999) \$50,900,000	(20.0%) 2.3% 0.0% (2.6%) (1.6%) N/A
Revolving Fund Estimate STATE TRANSPORTATION FUND Revolving Fund Estimate ROADS FUND Revolving Fund Estimate TEACHERS' RETIREMENT SYSTEM REVOLVING FUND Revolving Fund Estimate TOTAL **ADDITIONAL BUDGETARY AUTHORIZATIONS: Cash Flow Reserve Fund Agency Revolving Fund Authorizations Additional Revolving Fund Appropriations	\$25,895,523 \$211,401,568 \$590,000,000 \$460,152,210 \$12,564,702,714 \$27,373,999	\$20,716,418 \$216,239,461 \$590,000,000 \$448,314,457 \$12,364,138,929 \$0 \$50,900,000 ² \$70,000,000 ²	(\$5,179,105) \$4,837,893 \$0 (\$11,837,753) (\$200,563,785) (\$27,373,999) \$50,900,000 \$70,000,000	(20.0%) 2.3% 0.0% (2.6%) (1.6%) N/A N/A

**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.

The Legislature authorized expenditures from the LCFF of approximately \$80m to OU for teaching and research facilities (HB 2891), \$80m to OU for engineering facilities (HB 2892), \$80m to OU for life science facilities (HB 2893), \$30 m to OSU Medical Authority for facilities (HB 2894), \$27.5m to OSBI (HB 2895), \$74m for DPS (HB 2896), and \$4.3m for the Capitol Arch (HB 4012). The LCFF received a \$177m transfer from surplus FY 2023 General Revenue cash (Appendix 1). Oklahoma Medical Marijuana Authority Revolving Fund (\$41.9 million) and OHCA CMIA Disbursing Fund (\$9 million) pursuant SB1125 Appropriation to the Department of Environmental Quality from the PREP Fund pursuant to HB 2889 and HB 2890.

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AUTHORIZED EXPENDITURES SUMMARY FY 2024 TO AUTHORIZED EXPENDITURES SUMMARY FY 2025 Appendix A-4

Column 1	Column 2	Column 3	Column 4	Column 5
	LEGISLATIVE APPROPRIATIONS 2023 Session FY 2024	LEGISLATIVE APPROPRIATIONS 2024 Session FY 2025	CHANGE IN SPENDING (\$\$)	CHANGE IN SPENDING (%)
CERTIFIED	Jun 2023	Jun 2024		
General Revenue Fund	\$7,521,865,792	\$8,052,186,566	\$530,320,774	7.1%
CLEET Fund	\$2,378,710	\$2,353,064	(\$25,646)	(1.1%)
Mineral Leasing Fund	\$4,771,015	\$4,512,500	(\$258,515)	(5.4%)
Occupational Health and Safety Fund	\$1,167,716	\$1,083,285	(\$84,431)	(7.2%)
Public Building Fund	\$1,922,994	\$2,272,892	\$349,898	18.2%
Commissioners of the Land Office Fund	\$6,703,421	\$6,703,421	\$0	0.0%
OK Education Lottery Trust Fund	\$61,750,000	\$61,750,000	\$0	0.0%
State Public Safety Fund	\$17,575,365	\$23,275,000	\$5,699,635	32.4%
Health Care Enhancement Fund	\$141,688,700	\$117,429,500	(\$24,259,200)	(17.1%)
Alcoholic Beverage Control Fund	\$13,217,192	\$13,775,000	\$557,808	4.2%
OK Pension Improvement Rev Fund	\$0	\$0	\$0	0.0%
TOTAL CERTIFIED FUNDS	\$7,773,040,905	\$8,285,341,228	\$512,300,323	6.6%
AUTHORIZED				
1017 Fund	\$1,036,701,366	\$1,067,915,924	\$31,214,558	3.0%
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	\$13,102,080	\$11,000,000	(\$2,102,080)	(16.0%)
Judicial Revolving Fund	\$25,895,523	\$20,716,418	(\$5,179,105)	(20.0%)
Transportation Fund	\$211,401,568	\$216,239,461	\$4,837,893	2.3%
ROADS Fund	\$590,000,000	\$590,000,000	\$0	0.0%
TRS Dedicated Revenue Fund	\$460,152,210	\$448,314,457	(\$11,837,753)	(2.6%)
TOTAL AUTHORIZED FUNDS	\$2,478,329,850	\$2,495,263,363	\$16,933,513	0.7%
EXPENDITURES FROM RECURRING REVENUES	\$10,251,370,755	\$10,780,604,591	\$529,233,836	5.2%
CASH AND ONE-TIME (STATE FUNDS)				
SPECIAL CASH FUND APPROPRIATIONS	\$143,583,859	\$83,701,000	(\$59,882,859)	(41.7%)
CASH FLOW RESERVE FUND	\$27,373,999	\$0	(\$27,373,999)	(100.0%)
CERTIFIED & AUTHORIZED FUND CASH	\$26,044,504	\$15,139,905	(\$10,904,599)	(41.9%)
AGENCY REVOLVING FUND AUTHORITY	\$0	\$50,900,000	\$50,900,000	0.0%
ADD'L REV FUND APPROPRIATIONS	\$0	\$70,000,000	\$70,000,000	0.0%
GENERAL REVENUE SURPLUS APPROPRIATIONS	\$1,912,631,129	\$1,470,099,298	(\$442,531,831)	(23.1%)
TOTAL CASH AND ONE-TIME EXPENSES	\$2,109,633,491	\$1,689,840,203	(\$419,793,288)	(19.9%)
FEDERAL FUNDS				
Statewide Recovery Fund	\$231,072,467	\$10,000,000	(\$221,072,467)	(95.7%)
ARPA Administrative Costs Fund	\$0	\$2,297,068	\$2,297,068	0.0%
TOTAL FEDERAL FUNDS	\$231,072,467	\$12,297,068	(\$218,775,399)	(94.7%)
EXPENDITURES FROM ALL FUNDS	\$12,592,076,713	\$12,482,741,861	(\$109,334,852)	(0.9%)
OTHER LEGISLATIVE ACTION LEGACY CAPITAL FINANCING FUND***	\$349,475,239	\$375,800,000	\$26,324,761	7.5%

*** The Legislature authorized expenditures from the LCFF of approximately \$80m to OU for teaching and research facilities (HB 2891); \$80m to OU for engineering facilities (HB 2892); \$80m to OU for life science facilities (HB 2893); \$30 m to OSU Medical Authority for facilities (HB 2894); \$27.5m to OSBI (HB 2895); \$74m for DPS (HB 2896); and \$4.3m for the Capitol Arch (HB 4012). The LCFF received a \$177m transfer from surplus FY 2023 General Revenue cash (Appendix 1).

