



Executive BUDGET SUMMARY

TO THE FIRST SESSION OF THE 60TH OKLAHOMA LEGISLATURE

— FY 2026 —



SUBMITTED BY GOVERNOR J. KEVIN STITT

Executive Summary



Governor's Executive Budget

Executive Summary

VISION

Our vision is to make Oklahoma a Top Ten State. Building on the successes over the last five years, the following four pillars will be prioritized to further the vision:

MAKE OKLAHOMA THE MOST
BUSINESS-FRIENDLY STATE

PROTECT OKLAHOMANS

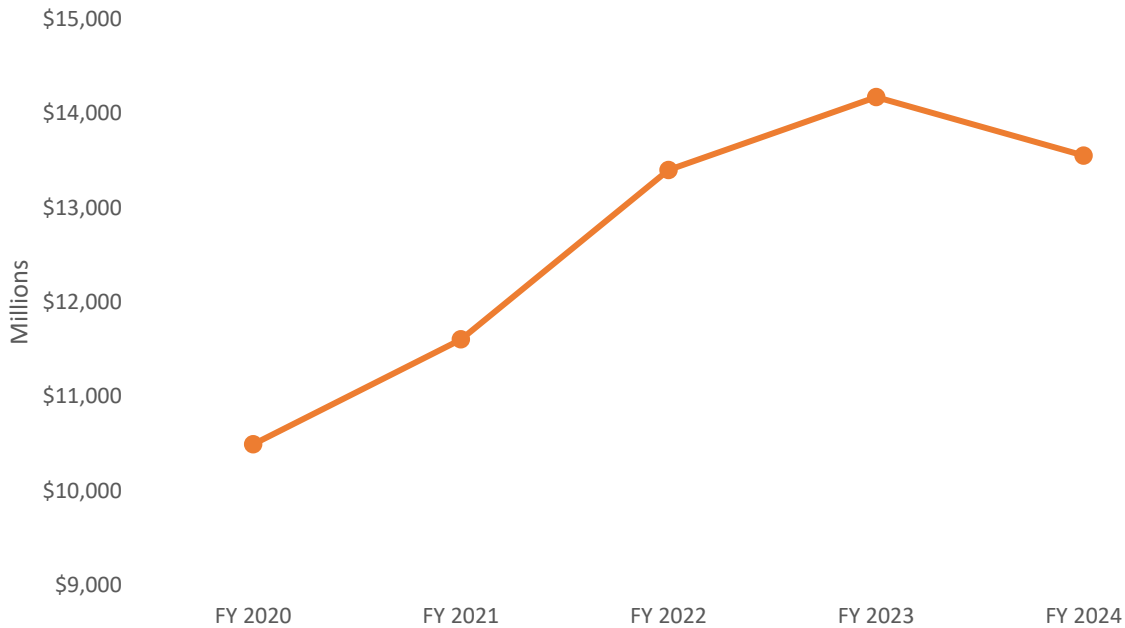
PROMOTE OKLAHOMA

CLASSROOMS TO CAREERS

Financial Condition of the State of Oklahoma

- 1. Revenue:** The state's revenue position has fully recovered since a revenue failure was declared in fiscal year 2020. State tax collections reached a record \$14,176,086,118 in FY 2023 as reported in the Oklahoma Tax Commission's annual report. **FY 2024 state tax collections totaled \$13,555,381,421**, a decrease of \$620,704,697, or 4.4%, from FY 2023. Collections are expected to decline slightly in FY 2025 with slight growth expected in FY 2026, according to the Oklahoma Tax Commission's December projections and estimates.

State Tax Collections (FY 2020 - FY 2024)



(Source: Oklahoma Tax Commission Annual Report, 2020-2024)

Revenue available for appropriation is determined by the Board of Equalization in December and re-estimated in February. These estimates do not include federal funds, off-the-top apportionments, and most fees and fines collected by state agencies.

According to the Board of Equalization's December meeting, **revenues from certified and authorized funds available for appropriation are expected to decrease from \$10,828,038,037 in FY 2025 to \$10,745,362,316 in FY 2026.**

The state's largest appropriated fund, the General Revenue Fund (GRF), is currently projected in FY 2025 to collect \$8,404,243,593, a decrease of \$62.0 million, or -0.73%, from FY 2024 actual collections. Estimated General Revenue for FY 2026 is \$8,418,294,625, an increase of \$14.0 million, or 0.16%, from the revised FY 2025 projections.

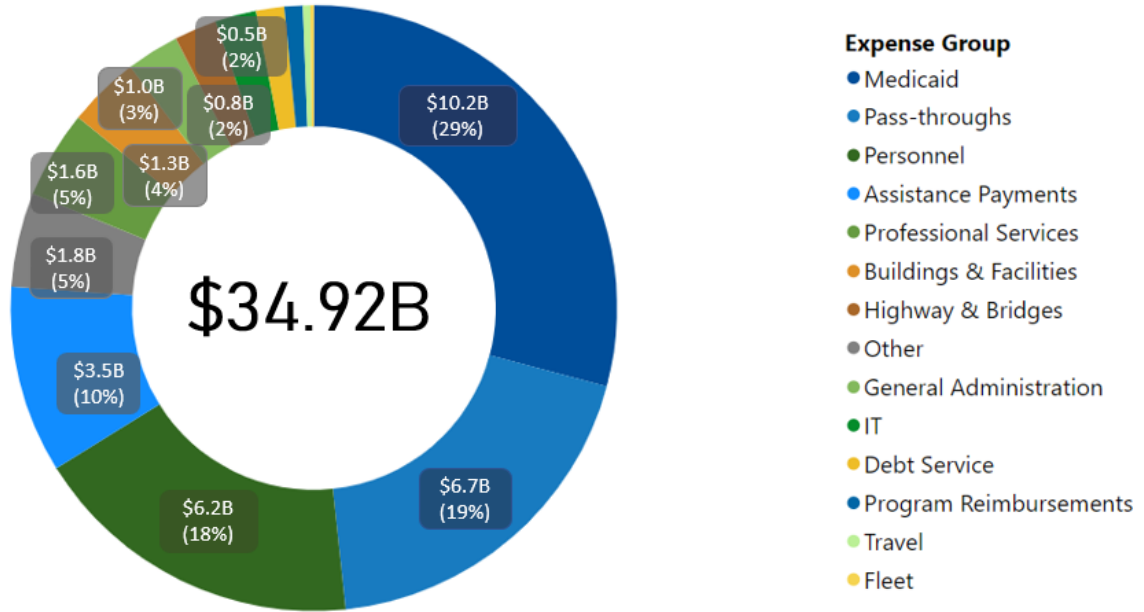
Spending discipline from FY 2021 through FY 2025 is projected to result in \$4.6 billion in state reserves and cash savings at the end of FY 2025.

PROJECTED FY 2025 RESERVES AND UNSPENT REVENUES

Fund	Amount
Constitutional Reserve Fund (Rainy Day Fund)	\$1,365,345,200
Revenue Stabilization Fund	<u>\$663,557,325</u>
Total Reserves (RDF and RSF)	\$2,028,902,525
General Revenue Cash and Unspent Authorization (FY 2023, FY 2024, and FY 2025)	\$1,365,574,730
Education Reform Revolving Fund Balance	\$640,461,250
FMAP Rate Preservation Fund Balance	<u>\$595,678,831</u>
ALL FUNDS TOTAL	\$4,630,617,336

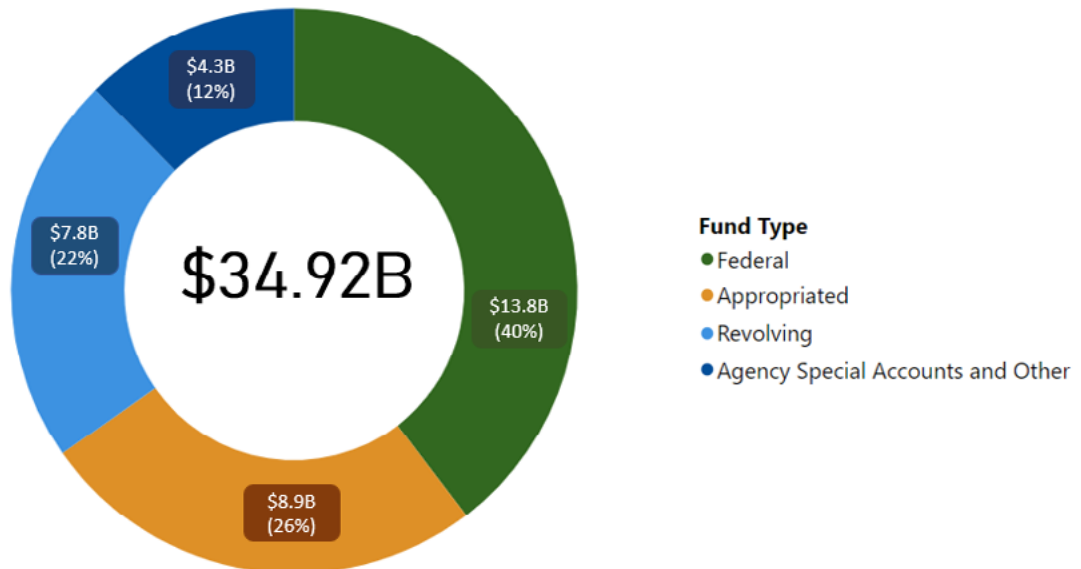
2. Expenses:

State of Oklahoma Agencies and Higher Education Institutions FY 2024 Expenditures by Expense Group



1. Total expenditure data is unaudited and is not consolidated across the State of Oklahoma.

State of Oklahoma Agencies and Higher Education Institutions FY 2024 Expenditures by Fund Type



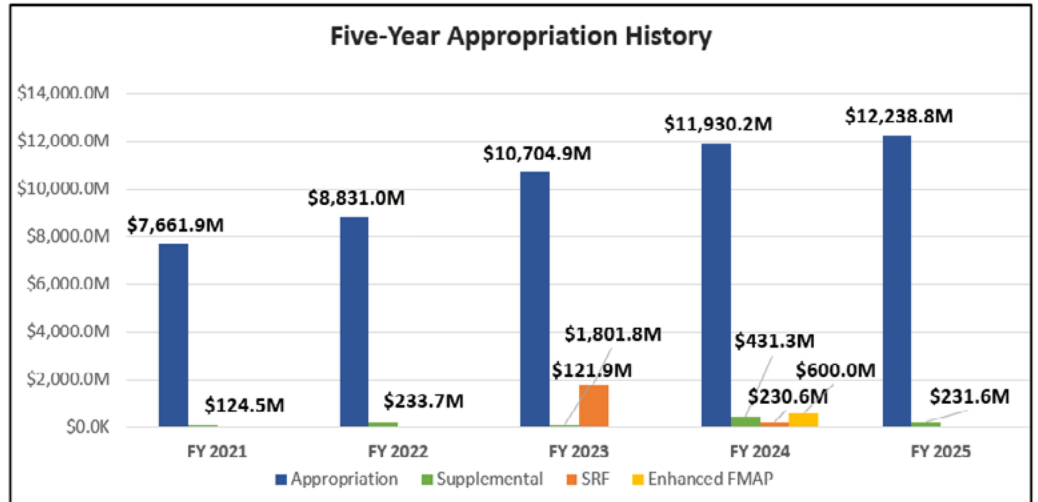
1. Total expenditure data is unaudited and is not consolidated across the State of Oklahoma.

2. State agency expenditures and expenditures from higher education institutions that receive appropriations are included.

3. This chart contains data submitted by state agencies that use legislatively approved disbursing funds. Due to the nature of these funds, data cannot be fully and independently verified by Statewide Budget.

State of Oklahoma Appropriation History

Fiscal Year	Legislated Appropriation (\$) (Includes supplemental and SRF/ARPA appropriations)
FY 2021	\$7,786,365,182
FY 2022	\$9,064,748,251
FY 2023	\$12,628,637,784
FY 2024	\$12,592,076,713 (\$600,000,000)
FY 2025	\$12,470,444,793



1. HB 2895, authored in 2021, limited the Department of Transportation's annual expenditures from the ROADS Fund to amounts authorized by the Legislature. FY 2022 includes ROADS funding of \$575 million and FY 2023 through FY 2025 include \$590 million in annual funding, which in prior years was not categorized as an appropriation. Apportionments to the ROADS fund prior to being included in appropriations were \$575 million in FY 2021.
2. HB 4452, authored in 2022, limited transfers to the Teachers' Retirement System Dedicated Revenues Revolving Fund to amounts authorized by the Legislature. FY 2023, FY 2024 and FY 2025 include \$402 million, \$460 million and \$448 million authorization of dedicated revenues to TRS respectively, which in prior years was not categorized as an appropriation. Apportionments to the Teachers' Retirement System Fund prior to being included in appropriations were as follows: \$272 million in FY 2021 and \$419 million in FY 2022.
3. FY 2023 and FY 2024 amounts include federal American Rescue Plan Act (ARPA) funding appropriated by the Legislature from the Statewide Recovery Fund.
4. FY 2023 includes \$698 million appropriated by the Legislature into the Large-scale Economic Activity Development (LEAD) fund, which subsequently lapsed and was returned to the General Revenue Fund.
5. FY 2024 includes \$180 million appropriated into the PERFORM Fund, \$200 million into the RETRO Fund, and \$600 million into the Legacy Capital Financing Fund.
6. FY 2024 includes \$600 million in enhanced FMAP funding used for operations at the Oklahoma Health Care Authority.
7. FY 2025 does not include Statewide Recovery Fund / ARPA reappropriations and transfers, or appropriations made from the PREP and Opioid Lawsuit Settlement Funds.
8. FY 2025 includes \$350 million appropriated into the OCAMP Fund, \$50 million into the Oklahoma Emission Reduction Technology Upstream and Midstream Incentive Revolving Fund, and \$177 million appropriated into the Legacy Capital Financing Fund.

3. Liabilities and Pension Obligations: Total net tax-backed debt for the State of Oklahoma as of Dec. 31, 2024, is approximately **\$1.8 billion** according to the Debt Management Division in the State Treasurer's Office. Total annual debt service for FY 2025 is **\$180.5 million**, representing approximately **2.7%** of the FY 2025 General Revenue Fund Appropriation Authority. After FY 2026, total debt service declines substantially when several series of bonds issued by the Oklahoma Capitol Improvement Authority are scheduled to mature. Data suggests that the state has sufficient capacity to bond fund important priorities.

The state's general obligation bond rating is currently **AA**. The state has no outstanding general obligation debt. As of FY 2025, the rating agencies S&P and Fitch have both assigned a **Positive Outlook** to the state's credit rating,

following improvements over the past few years. Moody's continues to assign Oklahoma a **Stable Outlook** and has recently upgraded the state's rating from Aa2 to Aa1.

Total pension obligations for the State of Oklahoma as of July 1, 2024, are \$51,304,399,609 with actuarial value of assets at \$43,123,914,718 for a **funding status of 84.1% and an unfunded liability of \$8,180,484,981**. Multiple reform measures have put the state's seven pension systems on a path to fiscal stability. While these reforms have vastly improved the funded ratio of all the systems, the Teachers' Retirement System at 77% funded and the Firefighters Pension and Retirement System at 71.7% funded are still on a path to achieve financial soundness. Attempts to weaken previous reforms or add additional costs to the system will negatively affect progress and could harm the state's bond rating. Details on each state system can be found in the following table:

Comparison of Liabilities and Assets with Funding Ratio Included

System	Accrued Liability	Actuarial Assets	Unfunded Accrued Liability	Funded Ratio
OFPRS	\$4,694,324,677	\$3,367,100,343	\$1,327,224,334	71.7%
OPERS	\$11,692,287,231	\$12,011,852,702	(\$319,565,471)	102.7%
OLERS	\$1,494,679,156	\$1,201,778,000	\$292,901,156	80.4%
OPPRS	\$3,444,986,000	\$3,323,410,000	\$121,576,000	96.5%
TRS	\$29,433,639,822	\$22,675,604,846	\$6,758,034,976	77.0%
Wildlife	\$153,826,954	\$135,255,999	\$18,570,955	87.9%
URSJJ	\$390,655,769	\$408,912,828	(\$18,257,059)	104.7%
TOTAL	\$51,304,399,609	\$43,123,914,718	\$8,180,484,891	84.1%

4. Capital Assets

The State of Oklahoma holds assets that span both financial and capital. Aside from the dollars held in state funds for agency expenditures and the pension trusts mentioned above, the following are annual reports that contain details on other assets of the state:

The Oklahoma Department of Transportation
<https://oklahoma.gov/content/dam/ok/en/odot/about/odot-information/alp/2024/2024-odot-alp.pdf>

The Tobacco Settlement Endowment Trust

https://oklahoma.gov/content/dam/ok/en/tset/documents/public-info/reports-data/FY23%20TSET%20Annual%20Report_Final.pdf

Real Estate and Leasing Services Report

<https://oklahoma.gov/content/dam/ok/en/omes/documents/2024RealPropertyReport.pdf>

The Commissioners of the Land Office

<https://clo.ok.gov/wp-content/uploads/2025/01/CLO-Annual-Report-2024.pdf>

The Grand River Dam Authority

https://grda.com/wp-content/uploads/2024/06/ACFR-2023_Final.pdf

Recommended Financial Strategy

1. **Income Tax Relief – Half and a Path:** With historic savings and our economy strong, this budget proposes a reduction to the rates of income tax rates paid by Oklahoma citizens and companies. The Governor’s FY 2026 budget recommends an FY 2026 recurring expenditure base of **\$11,093,524,536**. Estimates for recurring state revenue for FY 2026 are **\$11,093,524,536**.
2. Recurring revenue reflects the following adjustments to the estimates presented in the December Board of Equalization meeting:
 - **Individual Income Tax:** Reduce the individual income tax rate for tax year beginning Jan. 1, 2026, by 0.50% at a cost of **\$202.6 million** in FY 2026.
 - **Corporate Income Tax:** Reduce the corporate income tax rate for tax year beginning Jan. 1, 2026, by 0.50% at a cost of **\$37.4 million** in FY 2026.
 - **Parental Choice Tax Credit:** This budget supports passage of SB 229 which would remove the cap on the amount that can be spent on the Parental Choice Tax Credit. There is no fiscal impact to FY 2026.
 - This budget includes an increase to recurring revenue of **\$113.0 million** based on historical past practice of sweeping funds from the Unclaimed Property Fund, Oklahoma Medical Marijuana Authority funds, Secretary of State Revolving Fund and the Insurance Department Revolving Fund.
 - This proposal recognizes the ongoing nature of **surplus General Revenue** and 1017 Fund collections in the amounts of **\$273.3 million and 132.0 million, respectively**.
 - This budget proposes that the Oklahoma Tax Commission administer a **tax amnesty** program which will provide an additional **\$75 million**. The last program was administered in 2015. OTC collected \$139 million under the previous program.

3. The FY 2026 recurring expenditure base is derived by making the following adjustments to the \$12,470,444,792 spent in the FY 2025 budget:
 - **Removal of FY 2025 one-time expenditures** totaling **\$1.3 billion** (see below for detail).
 - **Removal of FY 2023 and FY 2024 one-time expenditures** totaling **\$163.6 million** that were not yet removed from agency base appropriations (see below for detail).
 - **Business Courts startup - \$2.0 million** to fund the first and subsequent years of operation for an agency to support the Business Courts. Specialized Business Courts are recommended to streamline the legal process and make Oklahoma a top-ten state for doing business. The judges on these courts will be specially equipped to understand corporate and complex litigation. By investing in these courts, Oklahomans will enjoy a more robust economic environment and greater judicial efficiency.
 - Expenditures to the **Oklahoma Teachers' Retirement System Dedicated Revolving Fund** are decreased by **\$25.2 million** to account for reduced FY 2026 estimates and income tax reductions.
 - This budget recognizes the following **legislative mandates**:
 - Nursing home provider rate increases at Oklahoma Health Care Authority funded with agency cash in FY 2024 - \$30 million.
 - Provider rate increases at Oklahoma Human Services funded with agency cash in FY 2024 - \$15 million.
 - \$70.0 million for the inclusion of the OHLAP fund as an expenditure of the Legislature.
 - The Rx program at Commerce was moved to Health Department in FY 2025. The appropriated funding transfer is reflected in this budget.
 - The Client Advocacy program at Human Services was moved to the Health Department in FY 2025. The appropriated funding transfer is reflected in this budget.
4. This budget proposes the following modernization and efficiency initiatives:
 - **Revenue Stabilization Fund 2.0** - The creation of the Revenue Stabilization Fund marked a shift from reacting to oil and gas downturns to proactively preparing for them. By setting aside collections above the five-year average of volatile revenue sources, the state can utilize them during economic downturns. The next step is to make this fund an invested asset, using its earnings to stabilize the budget rather than depleting the principal. In 20 years, the fund could produce enough earnings to replace oil and gas tax revenue. The additional recurring revenue and reduced budget volatility will also support the goal of eliminating income taxes for Oklahomans.

- **Government efficiency** - The Legislature has recently enacted several new programs to address deferred maintenance and capital investment in state-owned properties. To hold true to efficient, small government principles, this budget recommends that the Legislature evaluate the scope of the newly created Oklahoma Capital Asset Maintenance Preservation (OCAMP) fund with that of the Long-Range Capital Planning Commission for an opportunity to consolidate the missions, responsibilities, and revenue streams of these two entities into one. The members of the LRCPC are poised with background knowledge and expertise to transition to the board that will oversee the OCAMP fund.
5. This budget includes the following supplemental appropriations:
- The Governor proposes authorizing **\$77.7 million** from excess cash in the Education Reform Revolving Fund to fund the supplemental appropriation due to the shortage in the **Ad Valorem Reimbursement Fund** that goes to public schools. This amount includes **\$12.9 million** for the recently enacted program that exempts disabled veterans.

Balanced Budget by Agency

	FY 2025 Appropriation	Proposed Adjustments	FY 2026 Proposed Appropriation
SUMMARY			
EDUCATION	\$ 5,598,130,521	\$ 22,918,670	\$ 5,621,049,191
GENERAL GOVERNMENT & TRANSPORTATION	\$ 1,265,300,413	\$ (122,212,350)	\$ 1,143,088,063
HEALTH & HUMAN SERVICES	\$ 3,181,098,038	\$ (116,157,617)	\$ 3,064,940,421
NATURAL RESOURCES	\$ 354,565,927	\$ (114,646,648)	\$ 239,919,279
PUBLIC SAFETY & JUDICIARY	\$ 1,037,401,893	\$ (12,874,311)	\$ 1,024,527,582
OTHER & SUPPLEMENTALS	\$ 1,033,948,000	\$ (1,033,948,000)	\$ -
TOTAL	\$ 12,470,444,792	\$ (1,376,920,256)	\$ 11,093,524,536
December Board of Equalization (BOE) Total Authority	\$ 12,291,751,088		
RECURRING BUDGET PROPOSAL			
December Board of Equalization (BOE) Recurring Authority	\$ 10,745,362,316		
Dedicated CLO Fund	\$ (5,133,579)		
Unrestricted February BOE Recurring Authority	\$ 10,740,228,737		
RECURRING REVENUE ADJUSTMENTS:			
Unclaimed Property Fund	\$ 30,000,000		
Secretary of State Revolving Fund	\$ 8,000,000		
Insurance Department Revolving Fund	\$ 15,000,000		
Oklahoma Medical Marijuana Authority	\$ 60,000,000		
1017 Fund 3-year spend down	\$ 131,971,928		
Classification of prior year GR surplus as recurring	\$ 273,326,096		
Tax Amnesty	\$ 75,000,000		
.5% Personal Income Tax Reduction	\$ (202,601,771)		
.5% Corporate Income Tax Reduction	\$ (37,400,454)		
TOTAL RECURRING REVENUE ADJUSTMENTS	\$ 353,295,799		
TOTAL AVAILABLE RECURRING REVENUE	\$ 11,093,524,536		
TOTAL RECURRING EXPENDITURES	\$ 11,093,524,536		
RECURRING DEFICIT/SURPLUS	\$ -		
ONE-TIME BUDGET PROPOSAL			
December Board of Equalization (BOE) One Time Authority	\$ 1,546,388,772		
Less Statewide Recovery Fund	\$ (166,772,965)		
Less ARPA Admin Cost Fund	\$ (3,506,932)		
Unrestricted February BOE One-time Authority	\$ 1,376,108,875		
ONE-TIME REVENUE ADJUSTMENTS:			
Reduce for reallocation to Recurring - GR Surplus	\$ (273,326,096)		
1017 Fund Cash to Fund Ad Valorem Reimbursement Fund Supplementals	\$ 77,732,679		
TOTAL ONE-TIME REVENUE ADJUSTMENTS	\$ (195,593,417)		
TOTAL AVAILABLE ONE-TIME REVENUE	\$ 1,180,515,458		
SUPPLEMENTALS, ONE-TIMES & SELECT AGENCIES			
Ad Valorem Reimbursement Fund	\$ 64,848,292		
Ad Valorem Reimbursement Fund - Veterans	\$ 12,884,387		
TOTAL FY 2025 ONE-TIME EXPENDITURES	\$ 77,732,679		
ONE-TIME SURPLUS	\$ 1,102,782,779		
COMBINED RECURRING AND ONE-TIME SURPLUS	\$ 1,102,782,779		

Detailed Recommendations by Agency

EDUCATION SUMMARY	FY 2025 Appropriation	Proposed Adjustments	FY 2026 Proposed Appropriation
State Department of Education	\$ 3,861,909,518		\$ 3,861,909,518
Oklahoma Teachers' Retirement System	\$ 448,314,457	\$ (25,202,782)	\$ 423,111,675
State Regents for Higher Education	\$ 1,023,746,221	\$ 57,500,000	\$ 1,081,246,221
Department of Career & Technology Education	\$ 196,327,874	\$ (950,000)	\$ 195,377,874
Oklahoma Center for the Advancement of Science and Technology	\$ 18,846,542	\$ (1,500,000)	\$ 17,346,542
Office of Educational Quality & Accountability	\$ 2,097,209		\$ 2,097,209
Commissioners of the Land Office	\$ 6,703,421		\$ 6,703,421
Oklahoma School of Science and Math	\$ 7,172,373	\$ (271,000)	\$ 6,901,373
Department of Libraries	\$ 5,838,863	\$ (352,548)	\$ 5,486,315
Health Care Workforce Training Commission	\$ 10,411,714		\$ 10,411,714
State Arts Council	\$ 3,952,325	\$ (50,000)	\$ 3,902,325
Oklahoma Educational Television Authority (OETA)	\$ 5,804,004	\$ (2,850,000)	\$ 2,954,004
Statewide Charter School Board	\$ 6,700,000	\$ (3,400,000)	\$ 3,300,000
Oklahoma Board of Private Vocational Schools	\$ 306,000	\$ (5,000)	\$ 301,000
TOTAL EDUCATION	\$ 5,598,130,521	\$ 22,918,670	\$ 5,621,049,191

Regents for Higher Education

Casualty and Property Insurance	\$ (12,500,000)
Legislative change to OHLAP Fund	\$ 70,000,000
Total Regents for Higher Education	\$ 57,500,000

CareerTech

Skills Centers - Construction Trades Training	\$ (450,000)
Career Tech Expansion - Beaver County	\$ (500,000)
Total CareerTech	\$ (950,000)

Oklahoma School of Science and Math

Fire Alarm System - Residence Hall	\$ (186,000)
Access Control system - Samson Science Building	\$ (85,000)
Total OSSM	\$ (271,000)

Oklahoma Center for the Advancement of Science and Technology

Improved Access to Capital	\$ (1,500,000)
Total OCAST	\$ (1,500,000)

OETA

Replace 11 rural service transmitters	\$ (2,850,000)
Total OETA	\$ (2,850,000)

Statewide Charter School Board

Horizon	\$ (3,400,000)
Total Statewide Charter School Board	\$ (3,400,000)

Libraries

Preservation archive, operations	\$ (352,548)
Total Libraries	\$ (352,548)

Board of Private Vocational Schools

Technology Refresh	\$ (5,000)
Total OBPVS	\$ (5,000)

Arts Council

Visual and Public Art - Betty Price Gallery	\$ (50,000)
Total Arts Council	\$ (50,000)

OTRS Dedicated Revenue Revolving Fund

Reduction (December BOE)	\$	(11,910,517)
Personal Income Tax Reduction	\$	(11,228,385)
Corporate Income Tax Reduction	\$	(2,063,880)
Total OTRS	\$	(25,202,782)

GENERAL GOVERNMENT & TRANSPORTATION SUMMARY	FY 2025 Appropriation	Proposed Adjustments	FY 2026 Proposed Appropriation
Department of Transportation	\$ 836,343,711	\$ (44,400,000)	\$ 791,943,711
Oklahoma Tax Commission	\$ 35,174,417	\$ (2,000,000)	\$ 33,174,417
Office of Management and Enterprise Services	\$ 152,106,311	\$ -	\$ 152,106,311
Service Oklahoma	\$ 52,848,000	\$ -	\$ 52,848,000
House of Representatives	\$ 22,786,198	\$ -	\$ 22,786,198
Senate	\$ 12,780,075	\$ -	\$ 12,780,075
Oklahoma Military Department	\$ 22,693,460	\$ (587,350)	\$ 22,106,110
State Election Board	\$ 12,515,057	\$ (2,375,000)	\$ 10,140,057
Legislative Service Bureau	\$ 22,557,008	\$ -	\$ 22,557,008
State Auditor and Inspector	\$ 4,730,315	\$ -	\$ 4,730,315
Oklahoma State Treasurer	\$ 10,579,823	\$ (7,500,000)	\$ 3,079,823
Governor	\$ 3,557,940	\$ -	\$ 3,557,940
State Ethics Commission	\$ 2,364,629	\$ (1,350,000)	\$ 1,014,629
Office of Emergency Management	\$ 648,804	\$ -	\$ 648,804
Lt. Governor	\$ 714,665	\$ -	\$ 714,665
Space Industry Development Authority	\$ 900,000	\$ -	\$ 900,000
Oklahoma Aeronautics Commission	\$ 72,000,000	\$ (64,000,000)	\$ 8,000,000
TOTAL GENERAL GOVERNMENT & TRANSPORTATION	\$ 1,265,300,413	\$ (122,212,350)	\$ 1,143,088,063

Department of Transportation

Industrial Lake Access	\$	(16,200,000)
Additional \$12,000,000 STF funding - replacement funds due to IFTA transfers	\$	(12,000,000)
Tulsa Ports	\$	(16,200,000)
Total ODOT	\$	(44,400,000)

Ethics Commission

Guardian System Software Upgrade	\$	(1,200,000)
Fund Department on Political Subdivisions (SB 1745 (2014))	\$	(150,000)
Total Ethics Commission	\$	(1,350,000)

Military

Vinita Readiness Center modernization	\$	(587,350)
Total Military	\$	(587,350)

Aeronautics and Aerospace

Workforce Defense Contracts	\$	(7,000,000)
Airport Economic Development Projects	\$	(41,000,000)
Aviation Engine Test Cell Infrastructure	\$	(16,000,000)
Total Aeronautics and Aerospace	\$	(64,000,000)

Election Board

Runoff Primary Election Expense	\$	(1,895,000)
General Election Additional Expense - one time	\$	(80,000)
Matching Funds for HAVA Security Grant	\$	(400,000)
Total Election Board	\$	(2,375,000)

Oklahoma Tax Commission

Admin of PCTC moved in house	\$	(2,000,000)
Total OTC	\$	(2,000,000)

Treasurer

Replace Financial Software	\$	(7,500,000)
	\$	(7,500,000)

			FY 2026 Proposed
HEALTH & HUMAN SERVICES SUMMARY	FY 2025 Appropriation	Proposed Adjustments	Appropriation
Oklahoma Health Care Authority	\$ 1,310,509,100	\$ 30,000,000	\$ 1,340,509,100
Oklahoma Human Services	\$ 798,318,082	\$ 13,752,380	\$ 812,070,462
Department of Mental Health & Substance Abuse Services	\$ 387,132,397	\$ (4,100,000)	\$ 383,032,397
Office of Juvenile Affairs	\$ 107,420,468	\$ -	\$ 107,420,468
Department of Health	\$ 89,202,352	\$ 1,954,003	\$ 91,156,355
University Hospitals Authority	\$ 255,899,437	\$ (128,082,000)	\$ 127,817,437
Department of Veterans Affairs	\$ 44,441,604	\$ (4,100,000)	\$ 40,341,604
Department of Rehabilitation Services	\$ 42,252,951	\$ -	\$ 42,252,951
OSU Medical Authority	\$ 95,930,189	\$ (22,082,000)	\$ 73,848,189
Oklahoma Medical Marijuana Authority	\$ 41,900,000	\$ (3,500,000)	\$ 38,400,000
J.D. McCarty Center	\$ 4,755,544	\$ -	\$ 4,755,544
Commission on Children and Youth	\$ 3,008,819	\$ -	\$ 3,008,819
Office of Disability Concerns	\$ 327,095	\$ -	\$ 327,095
TOTAL HEALTH & HUMAN SERVICES	\$ 3,181,098,038	\$ (116,157,617)	\$ 3,064,940,421

Oklahoma Health Care Authority

Use one time EMAP for add. \$30m for NH	\$ 30,000,000
Total OHCA	\$ 30,000,000

Department of Mental Health & Substance Abuse Services

Consent Decree Revolving Fund	\$ (4,100,000)
Total ODMHSAS	\$ (4,100,000)

University Hospitals Authority

Psychiatric Residency Program Expansion - 3 spots	\$ (2,082,000)
Indigent Care Appropriated in FY 2024 and FY 2025	\$ (96,000,000)
National Weather Center	\$ (20,000,000)
Poly Tech Start Up	\$ (10,000,000)
Total UHA	\$ (128,082,000)

Department of Veterans Affairs

Certification of Sallisaw Veterans Home	\$ (4,100,000)
Total ODVA	\$ (4,100,000)

Oklahoma Human Services

Office of Client Advocacy (OCA) - transfer of funds from DHS to OSDH	\$ (1,247,620)
Mandated Provider Rate Increases	\$ 15,000,000
Total OKDHS	\$ 13,752,380

OSU Medical Authority

Psychiatric Residency Program Expansion - 3 spots	\$ (2,082,000)
Human Performance Program	\$ (10,000,000)
Poly Tech Start Up	\$ (10,000,000)
Total OSUMA	\$ (22,082,000)

Health Department

Rx For Oklahoma (HB 3252) - transfer of funds from Dept of Commerce to OSDH	\$ 706,383
Office of Client Advocacy (OCA) - transfer of funds from DHS to OSDH.	\$ 1,247,620
Total Health Department	\$ 1,954,003

Oklahoma Medical Marijuana Authority

QA Lab Startup Costs	\$ (3,500,000)
Total OMMA	\$ (3,500,000)

NATURAL RESOURCES SUMMARY	FY 2025 Appropriation	Proposed Adjustments	FY 2026 Proposed Appropriation
Department of Agriculture	\$ 73,474,591	\$ (20,135,265)	\$ 53,339,326
Department of Tourism and Recreation	\$ 26,436,011	\$ (1,500,000)	\$ 24,936,011
OSU Veterinary Medical Authority	\$ 39,272,000	\$ (20,000,000)	\$ 19,272,000
Department of Commerce	\$ 48,951,366	\$ (21,706,383)	\$ 27,244,983
Historical Society	\$ 17,281,058	\$ -	\$ 17,281,058
Oklahoma Corporation Commission	\$ 20,809,746	\$ -	\$ 20,809,746
REAP (House moved above the line)	\$ 30,000,000	\$ -	\$ 30,000,000
Conservation Commission	\$ 30,995,469	\$ (8,605,000)	\$ 22,390,469
Department of Environmental Quality	\$ 38,204,715	\$ (27,000,000)	\$ 11,204,715
Oklahoma Water Resources Board	\$ 23,914,075	\$ (15,700,000)	\$ 8,214,075
Department of Labor	\$ 3,578,213	\$ -	\$ 3,578,213
Department of Mines	\$ 1,148,683	\$ -	\$ 1,148,683
J.M. Davis Memorial Commission	\$ 500,000	\$ -	\$ 500,000
TOTAL NATURAL RESOURCES	\$ 354,565,927	\$ (114,646,648)	\$ 239,919,279

Agriculture

Ag Enhancement Program	\$ (250,000)
FAPC - one-time	\$ (6,000,000)
FT Gibson Lake FFA Camp Infrastructure	\$ (9,500,000)
Lab Equipment	\$ (600,000)
Firefighting Resources	\$ (2,180,000)
Meat/Poultry Inspect	\$ (36,000)
Livestock Disease Prep	\$ (118,000)
Animal Disease Response	\$ (162,000)
Licensing Software Upgrade	\$ (494,880)
Black Vulture Traps	\$ (22,385)
Forest Regeneration Center	\$ (750,000)
Forest Tree Improvement Center Facility Improvement	\$ (22,000)
Total Agriculture	\$ (20,135,265)

OSU Veterinary Medical Authority

Animal Diagnostic Lab	\$ (20,000,000)
Total OSUVMA	\$ (20,000,000)

Commerce

Energy Initiative	\$ (200,000)
Bioscience Initiative	\$ (200,000)
Strategic Planning for Product Development and Regional Districts	\$ (250,000)
Rogers State	\$ (10,000,000)
Rogers State FY 2024 appropriation	\$ (350,000)
Recruitment and Marketing	\$ (10,000,000)
Rx For Oklahoma (HB 3252) - transfer of funds from Dept of Commerce to OSDH	\$ (706,383)
Total Commerce	\$ (21,706,383)

Tourism

SB1356 Civil Rights Trail Revolving Fund	\$ (1,500,000)
Total Tourism	\$ (1,500,000)

Conservation Commission

Terry Peach Equipment	\$ (700,000)
Road Paving	\$ (1,125,000)
Enhanced Aerial Photography	\$ (1,500,000)
Remove Terry Peach FY24 appropriation	\$ (3,280,000)
Remove Dam Repair FY24 appropriation	\$ (2,000,000)
Total Conservation Commission	\$ (8,605,000)

Oklahoma Water Resources Board

Drought Relief FY24 appropriation	\$ (3,000,000)
Water Infrastructure Investment	\$ (12,700,000)
Total OWRB	\$ (15,700,000)

Department of Environmental Quality

Garage Demo and Re-build	\$	(16,000,000)
SB1273 Blue River Study	\$	(1,000,000)
DEQ Water Fund FY24 appropriation	\$	(10,000,000)
Total DEQ	\$	(27,000,000)

PUBLIC SAFETY & JUDICIARY SUMMARY	FY 2025 Appropriation	Proposed Adjustments	FY2026 Proposed Appropriation
Department of Corrections	\$ 544,269,305	\$ -	\$ 544,269,305
Department of Public Safety	\$ 125,997,454	\$ (7,401,000)	\$ 118,596,454
District Courts	\$ 84,137,442	\$ -	\$ 84,137,442
District Attorneys Council	\$ 81,103,492	\$ -	\$ 81,103,492
Supreme Court	\$ 30,424,043	\$ (2,015,811)	\$ 28,408,232
Oklahoma Indigent Defense System	\$ 24,870,125	\$ -	\$ 24,870,125
Attorney General	\$ 63,933,457	\$ -	\$ 63,933,457
Oklahoma State Bureau of Investigation	\$ 42,839,231	\$ (4,900,000)	\$ 37,939,231
Office of the Chief Medical Examiner	\$ 16,319,144	\$ -	\$ 16,319,144
Oklahoma Bureau of Narcotics and Dangerous Drugs	\$ 3,145,330	\$ -	\$ 3,145,330
Court of Criminal Appeals	\$ 4,611,300	\$ -	\$ 4,611,300
Council on Law Enforcement Education and Training (CLEET)	\$ 7,971,674	\$ (287,500)	\$ 7,684,174
Alcoholic Beverage Laws Enforcement Commission	\$ 5,175,450	\$ (270,000)	\$ 4,905,450
Pardon and Parole Board	\$ 2,604,446	\$ -	\$ 2,604,446
Business Courts	\$ -	\$ 2,000,000	\$ 2,000,000
TOTAL PUBLIC SAFETY & JUDICIARY	\$ 1,037,401,893	\$ (12,874,311)	\$ 1,024,527,582

Supreme Court

Phone System Upgrade	\$	(365,000)
Computer Equipment and Hardware	\$	(325,000)
Replace Judicial Data Center Power and Cooling System	\$	(1,325,811)
Total Supreme Court	\$	(2,015,811)

Oklahoma State Bureau of Investigation

Mold Remediation	\$	(1,000,000)
Capital Improvements to Forensic Science Center and HQ	\$	(1,200,000)
Two Mobile Analysis Units	\$	(1,200,000)
SB1386 - Rape Kits Backlog	\$	(1,500,000)
Total OSBI	\$	(4,900,000)

Council on Law Enforcement Education and Training (CLEET)

Restroom/Saferooms	\$	(160,000)
Carpet Replacement	\$	(115,000)
Firing Range Lighting	\$	(12,500)
Total CLEET	\$	(287,500)

Department of Public Safety

Troop F HQ - Ardmore	\$	(4,000,000)
Transportation and Garage Facility Upgrade	\$	(2,121,000)
Pistol Modernization	\$	(1,280,000)
Total DPS	\$	(7,401,000)

ABLE

Website Redesign	\$	(70,000)
Digitizing Historical Records and Storage	\$	(200,000)
Total ABLE	\$	(270,000)

Business Courts

Agency Startup	\$	2,000,000
Total Business Courts	\$	2,000,000

OTHER & SUPPLEMENTALS	FY 2025 Appropriation	Proposed Adjustments	FY2026 Proposed Appropriation
Ad Valorem Reimbursement Fund (SUPPLEMENTAL)	\$ 78,400,000	\$ (78,400,000)	\$ -
Ad Valorem Reimbursement Fund - Disabled Vets (SUPPLEMENTAL) HB1990	\$ 5,658,000	\$ (5,658,000)	\$ -
MITF (SUPPLEMENTAL)	\$ 4,640,000	\$ (4,640,000)	\$ -
DA's Council (SUPPLEMENTAL)	\$ 1,450,000	\$ (1,450,000)	\$ -
AG's Office PBM (SUPPLEMENTAL)	\$ 1,000,000	\$ (1,000,000)	\$ -
DRS: DVR/DSBCI State Match (SUPPLEMENTAL)	\$ 3,100,000	\$ (3,100,000)	\$ -
DPS: Academy Cost Inflation (SUPPLEMENTAL)	\$ 2,500,000	\$ (2,500,000)	\$ -
SDE: Off-formula schools unfunded mandate (SUPPLEMENTAL)	\$ 16,100,000	\$ (16,100,000)	\$ -
SDE: Maternity Leave Fund	\$ 2,300,000	\$ (2,300,000)	\$ -
Council on Judicial Complaints	\$ 300,000	\$ (300,000)	\$ -
SB1370 Interstate Oil Compact	\$ 4,000,000	\$ (4,000,000)	\$ -
Senate Bill No. 1358 Workforce Development Revolving Fund	\$ 1,000,000	\$ (1,000,000)	\$ -
Legacy Capital Fund Corpus Addition	\$ 177,000,000	\$ (177,000,000)	\$ -
RETRO (Department of Transportation)	\$ 200,000,000	\$ (200,000,000)	\$ -
PREP Tulsa Levee	\$ 50,000,000	\$ (50,000,000)	\$ -
PREP Guymon	\$ 20,000,000	\$ (20,000,000)	\$ -
Quick Action Closing Fund	\$ 20,000,000	\$ (20,000,000)	\$ -
Bombing Memorial (ODAFF)	\$ 1,500,000	\$ (1,500,000)	\$ -
Oklahoma Capital Asset Maintenance Preservation Fund - OCAMP (SB1399)	\$ 350,000,000	\$ (350,000,000)	\$ -
Oklahoma Tax Commission: SB1505 Emission Rebates	\$ 50,000,000	\$ (50,000,000)	\$ -
State Emergency Fund	\$ 45,000,000	\$ (45,000,000)	\$ -
TOTAL OTHER & SUPPLEMENTALS	\$ 1,033,948,000	\$ (1,033,948,000)	\$ -

One-time and Supplemental Appropriations

Regents for Higher Education		
Casualty and Property Insurance	\$	(12,500,000)
CareerTech		
Skills Centers - Construction Trades Training	\$	(450,000)
Career Tech Expansion - Beaver County	\$	(500,000)
Oklahoma School of Science and Math		
Fire Alarm System - Residence Hall	\$	(186,000)
Access Control system - Samson Science Building	\$	(85,000)
Oklahoma Center for the Advancement of Science and Technology		
Improved Access to Capital	\$	(1,500,000)
OETA		
Replace 11 rural service transmitters	\$	(2,850,000)
Statewide Charter School Board		
Horizon	\$	(3,400,000)
Libraries		
Preservation archive, operations	\$	(352,548)
Board of Private Vocational Schools		
Technology Refresh	\$	(5,000)
Arts Council		
Visual and Public Art - Betty Price Gallery	\$	(50,000)
Department of Transportation		
Industrial Lake Access	\$	(16,200,000)
Additional \$12,000,000 STF funding - replacement funds due to IFTA transfers	\$	(12,000,000)
Tulsa Ports	\$	(16,200,000)
Ethics Commission		
Guardian System Software Upgrade	\$	(1,200,000)
Fund Department on Political Subdivisions (SB 1745 (2014))	\$	(150,000)
Military		
Vinita Readiness Center modernization	\$	(587,350)
Aeronautics and Aerospace		
Workforce Defense Contracts	\$	(7,000,000)
Airport Economic Development Projects	\$	(41,000,000)
Aviation Engine Test Cell Infrastructure	\$	(16,000,000)
Election Board		
Runoff Primary Election Expense	\$	(1,895,000)
General Election Additional Expense - one time	\$	(80,000)
Matching Funds for HAVA Security Grant	\$	(400,000)
Oklahoma Tax Commission		
Admin of PCTC moved in house	\$	(2,000,000)
Treasurer		
Replace Financial Software	\$	(7,500,000)
Mental Health and Substance Abuse Services		
Consent Decree Revolving Fund	\$	(4,100,000)
University Hospitals Authority		
Psychiatric Residency Program Expansion - 3 spots	\$	(2,082,000)
Indigent Care Appropriated	\$	(96,000,000)

One-time and Supplemental Appropriations

National Weather Center	\$ (20,000,000)
Poly Tech Start Up	\$ (10,000,000)
Department of Veterans Affairs	
Certification of Sallisaw Veterans Home	\$ (4,100,000)
OSU Medical Authority	
Psychiatric Residency Program Expansion - 3 spots	\$ (2,082,000)
Human Performance Program	\$ (10,000,000)
Poly Tech Start Up	\$ (10,000,000)
Oklahoma Medical Marijuana Authority	
QA Lab Startup Costs	\$ (3,500,000)
Agriculture	
Ag Enhancement Program	\$ (250,000)
FAPC - onetime	\$ (6,000,000)
FT Gibson Lake FFA Camp Infrastructure	\$ (9,500,000)
Lab Equipment	\$ (600,000)
Firefighting Resources	\$ (2,180,000)
Meat/Poultry Inspect	\$ (36,000)
Livestock Disease Prep	\$ (118,000)
Animal Disease Response	\$ (162,000)
Licensing Software Upgrade	\$ (494,880)
Black Vulture Traps	\$ (22,385)
Forest Regeneration Center	\$ (750,000)
Forest Tree Improvement Center Facility Improvement	\$ (22,000)
OSU Veterinary Medical Authority	
Animal Diagnostic Lab	\$ (20,000,000)
Commerce	
Energy Initiative	\$ (200,000)
Bioscience Initiative	\$ (200,000)
Strategic Planning for Product Development and Regional Districts	\$ (250,000)
Rogers State	\$ (10,000,000)
Rogers State	\$ (350,000)
Recruitment and Marketing	\$ (10,000,000)
Tourism	
SB1356 Civil Rights Trail Revolving Fund	\$ (1,500,000)
Conservation Commission	
Terry Peach Equipment	\$ (700,000)
Road Paving	\$ (1,125,000)
Enhanced Aerial Photography	\$ (1,500,000)
Remove Terry Peach	\$ (3,280,000)
Remove Dam Repair	\$ (2,000,000)
Water Resources Board	
Drought Relief	\$ (3,000,000)
Water Infrastructure Investment	\$ (12,700,000)
Department of Environmental Quality	
Garage Demo and Re-build	\$ (16,000,000)
SB1273 Blue River Study	\$ (1,000,000)
DEQ Water Fund	\$ (10,000,000)

One-time and Supplemental Appropriations

Supreme Court

Phone System Upgrade	\$ (365,000)
Computer Equipment and Hardware	\$ (325,000)
Replace Judicial Data Center Power and Cooling System	\$ (1,325,811)

State Bureau of Investigation

Mold Remediation	\$ (1,000,000)
Capital Improvements to Forensic Science Center and HQ	\$ (1,200,000)
Two Mobile Analysis Units	\$ (1,200,000)
SB1386 - Rape Kits Backlog	\$ (1,500,000)

Council on Law Enforcement Education and Training (CLEET)

Restroom/Saferooms	\$ (160,000)
Carpet Replacement	\$ (115,000)
Firing Range Lighting	\$ (12,500)

Department of Public Safety

Troop F HQ - Ardmore	\$ (4,000,000)
Transportation and Garage Facility Upgrade	\$ (2,121,000)
Pistol Modernization	\$ (1,280,000)

ABLE

Website Redesign	\$ (70,000)
Digitizing Historical Records and Storage	\$ (200,000)

2024 Legislative Session SUPPLEMENTAL & MISCELLANEOUS APPROPRIATIONS

Ad Valorem Reimbursement Fund (SUPPLEMENTAL)	\$ (78,400,000)
Ad Valorem Reimbursement Fund - Disabled Vets (SUPPLEMENTAL) HB1990	\$ (5,658,000)
MITF (SUPPLEMENTAL)	\$ (4,640,000)
DA's Council (SUPPLEMENTAL)	\$ (1,450,000)
AG's Office PBM (SUPPLEMENTAL)	\$ (1,000,000)
DRS: DVR/DSBCI State Match (SUPPLEMENTAL)	\$ (3,100,000)
DPS: Academy Cost Inflation (SUPPLEMENTAL)	\$ (2,500,000)
SDE: Off-formula schools unfunded mandate (SUPPLEMENTAL)	\$ (16,100,000)
SDE: Maternity Leave Fund	\$ (2,300,000)
Council on Judicial Complaints	\$ (300,000)
SB1370 Interstate Oil Compact	\$ (4,000,000)
Senate Bill No. 1358 Workforce Development Revolving Fund	\$ (1,000,000)
Legacy Capital Fund Corpus Addition	\$ (177,000,000)
RETRO (ODOT)	\$ (200,000,000)
PREP Tulsa Levee	\$ (50,000,000)
PREP Guymon	\$ (20,000,000)
Quick Action Closing Fund	\$ (20,000,000)
Bombing Memorial (ODAFF)	\$ (1,500,000)
Oklahoma Capital Asset Maintenance Preservation Fund - OCAMP (SB1399)	\$ (350,000,000)
OTC: SB1505 Emission Rebates	\$ (50,000,000)
State Emergency Fund	\$ (45,000,000)

Total of One-time and Supplemental Appropriations **\$ (1,468,717,474)**

PROPOSED FY 2026 RESERVES AND UNSPENT REVENUES

Fund	Estimated Amount
Constitutional Reserve Fund (Rainy Day Fund)	\$1,365,345,200
Revenue Stabilization Fund	\$663,557,325
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Total Reserves (RDF and RSF)	\$2,028,902,525
FY 2023 General Revenue Cash	\$290,370,530
FY 2024 General Revenue Cash	\$759,392,964
FY 2025 General Revenue Cash	\$352,057,027
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Total General Revenue Cash	\$1,401,820,521
Education Reform Revolving Fund (1017 Fund)	\$430,756,644
FMAP Rate Preservation Fund	\$595,678,831
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ALL FUNDS TOTAL	\$4,457,158,521