

STATE OF OKLAHOMA

FY 2027

EXECUTIVE BUDGET SUMMARY

Submitted by

Governor J. Kevin Stitt

to the second session of the
60th Oklahoma Legislature

FY 2027

Executive Budget



**Governor
J. Kevin Stitt**

Feb. 2, 2026



J. Kevin Stitt
Office of the Governor
State of Oklahoma

Citizens of the Great State of Oklahoma and the Oklahoma Legislature:

Today, I present you with the Executive Budget for the 2027 Fiscal Year. As we start this year, our state remains strongly positioned for the future.

Oklahoma continues to outperform expectations, with stable revenue and significant savings well above \$2 billion. Thanks to both the income and grocery tax cuts, our economy is growing and hardworking families have more money in their pockets. When we cut taxes, our economy grows, and we're all better off.

Let's keep the momentum going as we advance our budget priorities this session.

To forge a sustainable path forward for generations to come, we must remain committed to wise stewardship of our resources. This requires flat budgets to limit the growth of government and smart reforms to protect the integrity of critical programs for our most vulnerable.

At the same time, we must look well beyond this year and lock in our gains. It's simply common sense that we balance the budget year over year. But I'm calling for the establishment of and starting investment in a Taxpayer Endowment Fund. This will put tax dollars to work today to reduce Oklahoma's reliance on taxes in the future.

I look forward to partnering with elected officials and the voters that designated them to protect and sustain Oklahoma's prosperity.

May God bless you, and may God bless the great State of Oklahoma, where the American Dream is alive and well!

Sincerely,

A handwritten signature in black ink, appearing to read "J. Kevin Stitt".

J. Kevin Stitt
Governor of Oklahoma



Aaron Morris
State Chief Financial Officer
State of Oklahoma

Dear Governor Stitt:

Please find enclosed your fiscal year 2027 Executive Budget. The Executive Budget includes an overview of the financial condition of the State of Oklahoma detailing relevant financial status and trends and including a snapshot of state savings.

Your priorities remain: to be the best state for business; to create pathways from classrooms to careers; to promote Oklahoma around the country and around the world; and to protect the Oklahoma way of life.

Throughout your administration, you have prioritized efficient and effective use of taxpayer dollars while decreasing the tax burden on Oklahomans. The result is stable revenue and \$1.8 billion annually in savings for taxpayers.

When you were elected, you said Oklahoma should have \$2 billion in savings and you have delivered on that promise. This legislative session, there is an opportunity to build on the momentum and create the Taxpayer Endowment Fund. This fund will be a legacy for Oklahomans, investing state savings for a future that reduces tax reliance, buffers downturns, and funds core priorities.

The fiscal year 2027 budget funds core services and acknowledges the growing costs of government services, specifically for welfare programs, highlighting the need for reform. The recommended budget is balanced, maintains recurring funding levels for government services consistent with the prior year, and preserves state savings.

Respectfully,

A handwritten signature in black ink that reads "Aaron Morris".

Aaron Morris
State Chief Financial Officer

OKLAHOMA OFFICE OF MANAGEMENT AND ENTERPRISE SERVICES

Feb. 2, 2026

**Citizens of the State of Oklahoma
Members of the Second Regular Session
of the 60th Legislature**

FY 2027 EXECUTIVE BUDGET and HISTORICAL INFORMATION

Governor J. Kevin Stitt's FY 2027 budget consists of his budget recommendations to the 2026 Legislature, explanations of budget recommendations for state agencies, as well as a discussion of state revenues and a summary of his proposed budget. This document is available online by accessing the Oklahoma homepage at oklahoma.gov, the homepage of the Office of the Governor at oklahoma.gov/governor, or the homepage of the Office of Management and Enterprise Services at oklahoma.gov/omes.



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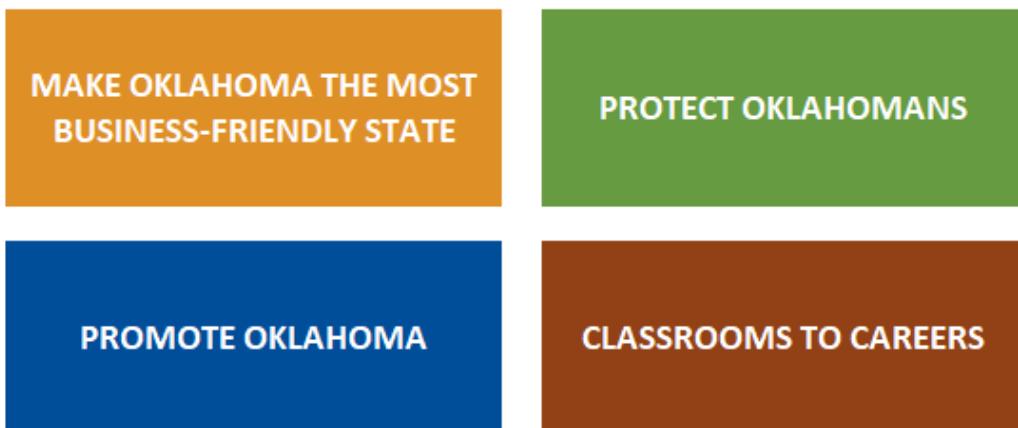
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Governor's Executive Budget

Executive Summary

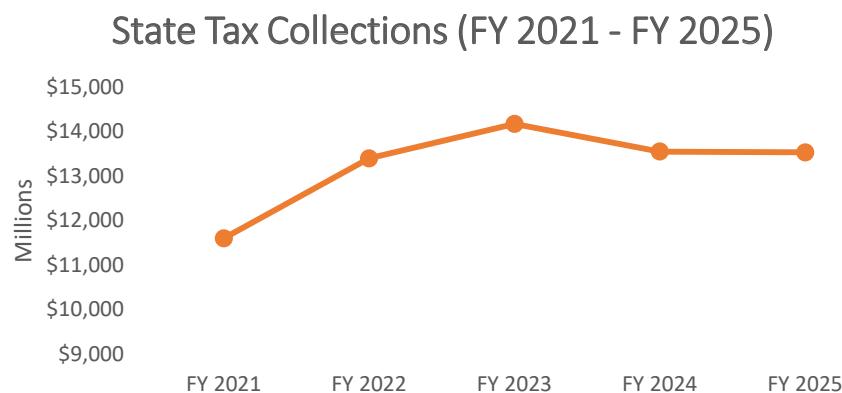
VISION

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



Financial Condition of the State of Oklahoma

- Revenue:** The state's revenue position has remained stable after a slight decline from all-time high collections in FY 2023. **FY 2025 state tax collections totaled \$13,536,811,037**, a decrease of \$18,570,384, or 0.1%, from FY 2024. Collections are expected to remain approximately flat in FY 2026 and again in FY 2027, according to the Oklahoma Tax Commission's December projections and estimates.



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, or 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 increase from \$10,610,043,838 in FY 2026 to \$10,948,170,104 in FY 2027.**

The state's largest appropriated fund, the General Revenue Fund (GRF), is currently projected in FY 2026 to collect \$8,488,785,072, a decrease of \$256.6 million, or -2.9%, from FY 2025 actual collections. Estimated General Revenue for FY 2027 is \$8,552,722,468, an increase of \$63.9 million, or 0.8%, from the revised FY 2026 projections.

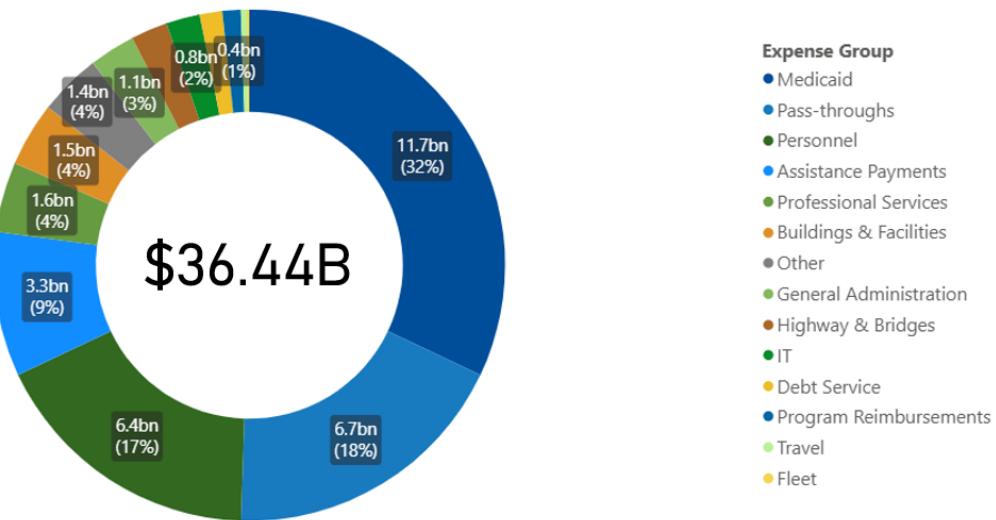
Spending discipline from FY 2021 through FY 2026 is projected to result in \$4.4 billion in state reserves and cash savings at the end of FY 2026.

PROJECTED RESERVES AND UNSPENT REVENUES

Fund	FY 2026 EOY Amount
Constitutional Reserve Fund (Rainy Day Fund)	\$1,327,267,738
Revenue Stabilization Fund	<u>\$448,837,856</u>
Total Reserves (RDF and RSF)	\$1,776,105,594
General Revenue Cash and Unspent Authorization	\$1,529,761,940
(FY 2025 and FY 2026 include revenue estimated through the end of FY 2026 and the 5% cushion.)	
Education Reform Revolving Fund Balance	\$544,375,042
Rate Preservation Fund Balance	\$535,039,858
ALL FUNDS TOTAL	\$4,385,282,434

2. Expenses:

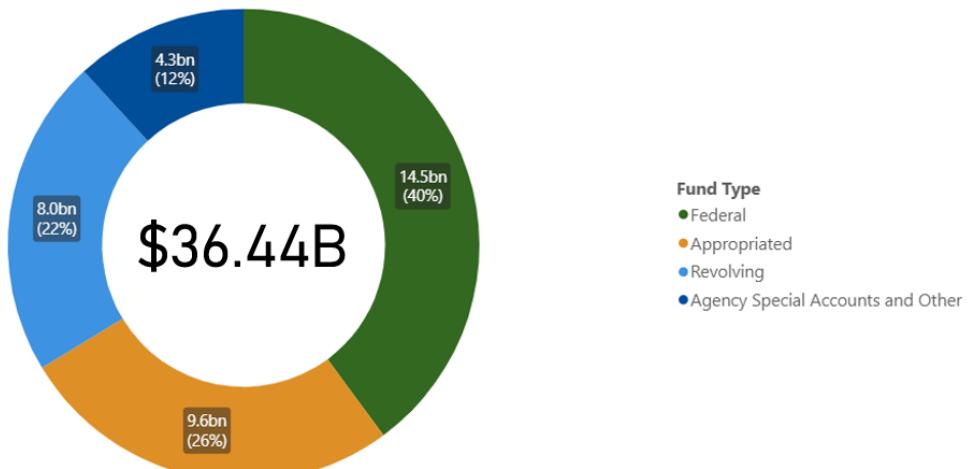
State of Oklahoma Agencies and Higher Education Institutions FY 2025 Expenditures by Expense Group



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. Data obtained on 1.02.26.

State of Oklahoma Agencies and Higher Education Institutions FY 2025 Expenditures by Fund Type



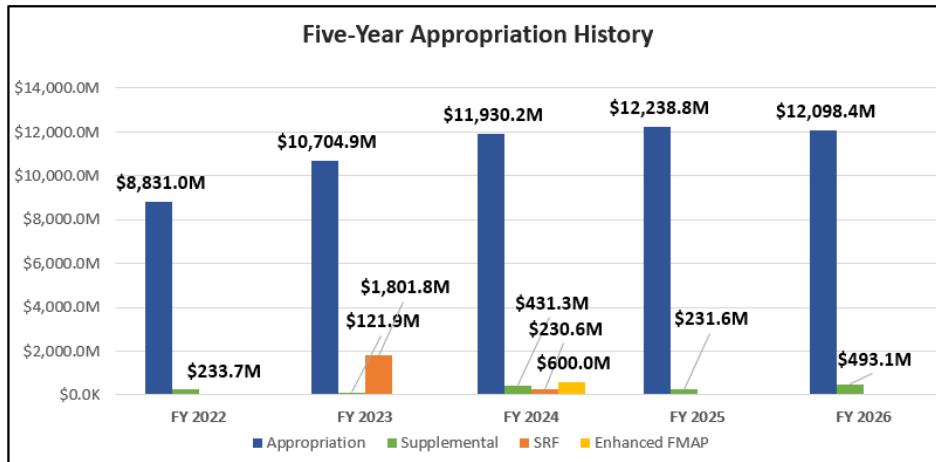
1. Total expenditure data is unaudited and is not consolidated across the State of Oklahoma.

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 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
FY 2026	\$12,591,433,570



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, FY 2023 through FY 2025 include \$590 million in annual funding, and FY 2026 includes \$610 million, which in prior years was not categorized as appropriations. 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, FY 2025, and FY 2026 include \$402 million, \$460 million, \$448 million and \$434 million authorization of dedicated revenues to TRS respectively, which in prior years was not categorized as appropriations. 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 and FY 2026 do 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.*
9. *FY 2026 includes appropriations of \$491 million into the Legacy Capital Financing Fund and \$58 million into the PREP fund.*
10. *FY 2026 supplementals include \$238 million from the Revenue Stabilization Fund for purchase of a correctional facility.*

3. Liabilities and Pension Obligations: Total net tax-backed debt for the State of Oklahoma as of Dec. 31, 2025, is approximately **\$3.4 billion** according to the Debt Management Division in the State Treasurer's Office. Total annual debt service for FY 2026 is **\$157.3 million**, representing approximately **2.0%** of the FY 2026 General Revenue Fund Appropriation Authority. Current trends suggest that the state's total debt services will remain below the statutory limit of 5% of the Five-Year Average of certified General Revenue collections through 2031.

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, 2025, are \$52,628,809,629 with actuarial value of assets at \$45,900,142,973 for a **funding status of 87.2% and an unfunded liability of \$6,728,666,650**. Multiple reform measures have put the state's seven pension systems on a path to fiscal stability. 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
OPRS	\$4,786,046,089	\$3,568,339,867	\$1,217,706,222	74.6%
OPERS	\$11,804,703,576	\$12,725,685,645	(\$920,982,069)	107.8%
OLERS	\$1,531,943,140	\$1,247,726,000	\$284,217,140	81.4%
OPPRS	\$3,626,858,000	\$3,540,352,000	\$86,506,000	97.6%
TRS	\$30,321,866,396	\$24,243,496,107	\$6,078,370,289	80.0%
Wildlife	\$155,654,750	\$144,075,037	\$11,579,713	92.6%
URSJ	\$401,737,678	\$430,468,323	(\$28,730,645)	107.2%
TOTAL	\$52,628,809,629	\$45,900,142,973	\$6,728,666,650	87.2%

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-us/odot-information/reports/budget/odot-budget-book-2025.pdf>

The Tobacco Settlement Endowment Trust
<https://oklahoma.gov/content/dam/ok/en/tset/documents/public-info/reports-data/FY24%20TSET%20Annual%20Report.pdf>

Real Estate and Leasing Services Report

<https://oklahoma.gov/content/dam/ok/en/omes/documents/real-prop-report-2025.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/2025/06/ACFR-2024_Final.pdf

Recommended Financial Strategy

1. This budget proposes the following **modernization and efficiency initiatives**:

- o **Taxpayer Endowment Fund –**

Create a fund that strengthens fiscal stability and accelerates income tax relief. States such as Alaska, Wyoming, and North Dakota have successfully used similar funds to create lasting financial assets and support low or zero-income-tax structures. The investment earnings will reduce tax reliance, attract businesses and capital, and ensure our children's children have more opportunities to pursue their American Dream right here in Oklahoma.

- o **Civics Institute –**

Establish a Program of American Civic Thought and Leadership at the University of Oklahoma to educate students in the principles, ideals, and institutions of the American political order including the character traits and durable habits necessary to sustain that order.

- o **Apprenticeships –**

Create pathways from classroom to careers by enhancing infrastructure and supporting apprenticeship programs statewide.

- o **American Dream Accounts –**

Deposit a \$250 one-time state contribution into a Trump Account established for an eligible child.

- o **Improving execution and administration of welfare programs –**

The continued increasing cost of tax-payer funded welfare programs is unsustainable and compounded by the federal government shifting a greater burden to the states. Reforms are critical for sustainability. This budget balances the need to immediately fund core services with reforms necessary to preserve these programs for the most vulnerable Oklahomans.

- The Oklahoma Department of Human Services (OKDHS) is implementing reforms on the child care subsidy saving taxpayers \$50 million annually and is evaluating potential reforms on the Advantage program. In response to HR1, OKDHS is also improving systems and processes for SNAP to protect against the cost shift to the State of Oklahoma in Fiscal Year 2027 and beyond.
- The Oklahoma Department of Mental Health and Substance Abuse Services (ODMHSAS) is evaluating the entire structure and delivery of mental health services to treat Oklahomans most effectively. To start, ODMHSAS recognized that privatizing clinic operations will enhance technology, modernize facilities, support long-term workforce needs, and enhance service delivery. ODMHSAS is evaluating additional reforms, while navigating decreasing federal funds and increasing state costs.
- The budget addresses immediate Medicaid funding needs and also recognizes the unsustainable growth of health care costs. Because the federal government pays most of the total cost of Medicaid, states have limited flexibility for cost savings. With that in mind, we must be proactive and prepared. The people of Oklahoma voted to approve Medicaid expansion, locking in Constitutional Medicaid coverage to over 200,000 able-bodied adults. While the state pays 10% of the cost today, that cost continues to climb and will dramatically increase if Congress shifts a greater burden to states. Oklahoma needs a solution, or taxpayers are on the hook.

2. This budget includes the following **FY 2026 supplemental and one-time appropriations:**

- **\$77.6 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 **\$15.6 million** for the recently enacted program that exempts disabled veterans.
- **\$6.75 million** to **OKDPS** for a **Trooper Academy**.
- **\$20 million** to the **Quick Action Closing Fund**.
- **\$1.57 million** to replenish the **State Emergency Funds** that were used to mitigate impacts to SNAP beneficiaries by funding Regional Food Banks during the federal shutdown.
- **\$12 million** to the **Office of Management and Enterprise Services** to stand up a **statewide call center**. Through centralization and cross training, the state could see savings in excess of \$20 million annually. Thirty-three (33) call centers could be consolidated into one. Savings would be the result of headcount reduction and eliminating duplicative licensing and services. Request for first year implementation is \$12 million.

- o **\$250 million to Oklahoma Health Care Authority** to address the reduction in the FMAP percentage, maintenance of existing programs and services, and an additional claims week in FY 2027.
- o **\$12 million to the State Treasurer for American Dream Accounts.**
- o **\$4 million** for establishment of a **Civics Institute.**
- o **\$5 million** for creation of **apprenticeship programs.**

3. This budget includes the following **FY 2027 spending** proposals:

- o Removal of one-time and supplemental appropriations listed in the schedule of Supplements, One-times and Miscellaneous appropriations.
- o **\$3 million reduction at Oklahoma Tax Commission** based on the agency achieving savings and efficiencies in their operations.
- o **\$96 million reduction to the University Hospital Authority Trust.** This removes funding that was originally appropriated to UHAT as a one-time appropriation in FY 2024 for the state's share of indigent care.
- o **\$100,000 reduction at the Office of Educational Quality and Accountability** due to ongoing cost savings identified by the agency.
- o **\$1.5 million reduction at the Supreme Court** due to the completion of bond payments.
- o **\$133.9 million reduction to the Teachers' Retirement System (TRS) Dedicated Revenue Revolving Fund.** The Legislature has dedicated substantial resources for decades to address the unfunded liability and has successfully stabilized the system. This proposal would continue to dedicate substantial taxpayer dollars, capping the amount apportioned to the fund at \$300 million, and increasing the funding period from nine years to 12 years.
- o **\$23.7 million to the State Department of Education** to fully fund the **Flexible Benefit Allowance** for certified teachers and district staff.
- o **\$1.3 million to CareerTech** to fully fund the **Flexible Benefit Allowance** as required by law.
- o **\$17 million to the Department of Mental Health and Substance Abuse Services** to pay the costs associated with the **consent decree** that was put in place to improve competency restoration services for defendants declared incompetent to stand trial.

4. The Governor's budget proposes the following **revenue** adjustments:

- o **Cash transfers** from the following agencies in the following amounts to the Special Cash Fund for appropriation:
 - **\$30 million** from the **Unclaimed Property Fund.**
 - **\$8.5 million** from the **Secretary of State Revolving Fund.**
 - **\$8.5 million** from the **Insurance Department Revolving Fund.**
 - **\$50 million** from the **Oklahoma Medical Marijuana Authority Fund 205.**

- **\$50 million from the Oklahoma Medical Marijuana Authority Fund 248.**
 - **\$60 million from the Oklahoma Tax Commission Revolving Fund.** This budget proposes that \$12 million be spent each year for five years to fund **American Dream** accounts.
- o This budget adds **\$225 million** from the **Education Reform Revolving Fund**. \$147.4 million is classified as recurring. \$77.6 million is classified as one-time and used to fund supplemental appropriations for the Ad Valorem Reimbursement Fund.
- o This budget also removes the following dedicated revenue sources from expenditure in this budget proposal:
 - Increase to the Commissioners of the Land Office Fund.
 - Pension Improvement Revolving Fund.
 - Statewide Recovery Fund.
 - ARPA Administrative Cost Fund.

BALANCED BUDGET BY AGENCY

SUMMARY	FY 2026 Appropriations	Proposed Adjustments	FY 2027 Proposed Appropriation
EDUCATION	\$ 5,757,801,099	\$ (110,319,070)	\$ 5,647,482,029
GENERAL GOVERNMENT & TRANSPORTATION	\$ 1,225,705,483	\$ (42,071,691)	\$ 1,183,633,792
HEALTH & HUMAN SERVICES	\$ 3,297,313,158	\$ (79,000,000)	\$ 3,218,313,158
NATURAL RESOURCES	\$ 280,175,271	\$ (4,675,000)	\$ 275,500,271
PUBLIC SAFETY & JUDICIARY	\$ 1,045,784,929	\$ (10,773,715)	\$ 1,035,011,214
OTHER & SUPPLEMENTALS	\$ 984,653,630	\$ (984,653,630)	\$ -
TOTAL	\$ 12,591,433,570	\$ (1,231,493,106)	\$ 11,359,940,464
December Board of Equalization (BOE) Total Authority	\$ 12,046,247,137		
RECURRING BUDGET PROPOSAL			
December Board of Equalization (BOE) Recurring Authority	\$ 10,948,170,104		
Dedicated CLO Fund	\$ (4,996,212)		
Pension Improvement Revolving Fund	\$ (234,629)		
Unrestricted February BOE Recurring Authority	\$ 10,942,939,263		
RECURRING REVENUE ADJUSTMENTS			
Unclaimed Property Fund	\$ 30,000,000		
Secretary of State Revolving Fund	\$ 8,500,000		
Insurance Department Revolving Fund	\$ 8,500,000		
Oklahoma Medical Marijuana Authority (205 - \$50M, 248 - \$50M)	\$ 100,000,000		
1017 Fund Cash Surplus	\$ 147,435,093		
Reclass a portion of General Revenue Surplus to Recurring	\$ 122,566,108		
TOTAL RECURRING REVENUE ADJUSTMENTS	\$ 417,001,201		
TOTAL AVAILABLE RECURRING REVENUE	\$ 11,359,940,464		
TOTAL RECURRING EXPENDITURES	\$ 11,359,940,464		
RECURRING DEFICIT/SURPLUS	\$ -		
ONE-TIME BUDGET PROPOSAL			
December Board of Equalization (BOE) One-Time Authority	\$ 1,098,077,032		
Less Statewide Recovery Fund	\$ (184,221,701)		
Less ARPA Admin Cost Fund	\$ (3,506,932)		
Unrestricted February BOE One-time Authority	\$ 910,348,399		
ONE-TIME REVENUE ADJUSTMENTS			
Reduce for reallocation to Recurring - General Revenue Surplus	\$ (122,566,108)		
OTC Revolving Fund (American Dream)	\$ 60,000,000		
1017 Fund Cash to Fund Ad Valorem Reimbursement Fund Supplements	\$ 77,564,907		
TOTAL ONE-TIME REVENUE ADJUSTMENTS	\$ 14,998,799		
TOTAL AVAILABLE ONE-TIME REVENUE	\$ 925,347,198		
MISC/SUPPLEMENTALS/ONE-TIMES			
SUPP Ad Valorem Reimbursement Fund	\$ 62,010,115		
SUPP Ad Valorem Reimbursement Fund - Veterans	\$ 15,554,792		
SUPP Trooper Academy	\$ 6,750,000		
SUPP Quick Action Closing Fund	\$ 20,000,000		
SUPP Emergency Fund	\$ 1,572,000		
SUPP Statewide Call Center	\$ 12,000,000		
SUPP One-time Medicaid Support	\$ 250,000,000		
Dream Accounts (Year 1)	\$ 12,000,000		
Civics Institute	\$ 5,000,000		
Statewide Apprenticeship Program	\$ 4,000,000		
TOTAL FY 2026 ONE-TIME EXPENDITURES	\$ 388,886,907		
ONE-TIME SURPLUS	\$ 536,460,291		
COMBINED RECURRING AND ONE-TIME SURPLUS	\$ 536,460,291		

Detailed Recommendations by Agency

EDUCATION SUMMARY	FY 2026 Appropriations	Proposed Adjustments	FY 2027 Proposed Appropriation
State Department of Education	\$ 3,983,479,266	\$ 23,724,017	\$ 4,007,203,283
Oklahoma Teachers' Retirement System	\$ 433,935,232	\$ (133,935,232)	\$ 300,000,000
State Regents for Higher Education	\$ 1,098,405,926	\$	\$ 1,098,405,926
Department of Career & Technology Education	\$ 179,137,874	\$ 1,300,000	\$ 180,437,874
Oklahoma Center for the Advancement of Science and Technology	\$ 17,346,542	\$	\$ 17,346,542
Office of Educational Quality & Accountability	\$ 3,697,209	\$ (100,000)	\$ 3,597,209
Commissioners of the Land Office	\$ 6,703,421	\$	\$ 6,703,421
Oklahoma School of Science and Math	\$ 8,078,373	\$ (902,000)	\$ 7,176,373
Department of Libraries	\$ 5,728,358	\$	\$ 5,728,358
Health Care Workforce Training Commission	\$ 10,476,714	\$	\$ 10,476,714
State Arts Council	\$ 4,308,180	\$ (405,855)	\$ 3,902,325
Oklahoma Educational Television Authority (OETA)	\$ 2,954,004	\$	\$ 2,954,004
Statewide Charter School Board	\$ 3,300,000	\$	\$ 3,300,000
Oklahoma Board of Private Vocational Schools	\$ 250,000	\$	\$ 250,000
TOTAL EDUCATION	\$ 5,757,801,099	\$ (110,319,070)	\$ 5,647,482,029

State Department of Education

Flexible Benefit Allowance Certified	\$ 9,746,561
Flexible Benefit Allowance Staff	\$ 13,977,456
TOTAL SDE	\$ 23,724,017

CareerTech

Flexible Benefit Allowance	\$ 1,300,000
TOTAL CareerTech	\$ 1,300,000

Office of Educational Quality & Accountability

Budget Reduction	\$ (100,000)
TOTAL OEQA	\$ (100,000)

Oklahoma School of Science and Math

Cap - Residence Hall - replace air conditioning units	\$ (902,000)
TOTAL OSSM	\$ (902,000)

Arts Council

Capitol Art Collections - protection and storage	\$ (405,855)
TOTAL Arts Council	\$ (405,855)

Oklahoma Teachers' Retirement System

Cap Apportionment at \$300 million	\$ (133,935,232)
TOTAL OTRS	\$ (133,935,232)

GENERAL GOVERNMENT & TRANSPORTATION SUMMARY	FY 2026 Appropriations	Proposed Adjustments	FY 2027 Proposed Appropriation
Department of Transportation	\$ 815,268,914	\$ (3,000,000)	\$ 812,268,914
Oklahoma Tax Commission	\$ 48,246,108	\$ (17,071,691)	\$ 31,174,417
Office of Management and Enterprise Services	\$ 142,814,083	\$	\$ 142,814,083
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	\$ 43,097,459	\$ (21,000,000)	\$ 22,097,459
State Election Board	\$ 22,140,057	\$	\$ 22,140,057
Legislative Service Bureau	\$ 22,557,008	\$	\$ 22,557,008
State Auditor and Inspector	\$ 5,413,315	\$	\$ 5,413,315
Oklahoma State Treasurer	\$ 3,018,227	\$	\$ 3,018,227
Governor	\$ 3,557,940	\$	\$ 3,557,940
State Ethics Commission	\$ 2,314,630	\$ (1,000,000)	\$ 1,314,630
Office of Emergency Management	\$ 648,804	\$	\$ 648,804
Lt. Governor	\$ 714,665	\$	\$ 714,665
Space Industry Development Authority	\$ 900,000	\$	\$ 900,000
Broadband Office	\$ -	\$	\$ -
Oklahoma Aeronautics Commission	\$ 26,600,000	\$	\$ 26,600,000
TOTAL GENERAL GOVERNMENT & TRANSPORTATION	\$ 1,225,705,483	\$ (42,071,691)	\$ 1,183,633,792

Tax Commission

Savings and Efficiencies	\$ (3,000,000)
Broadband Rebate Fund	\$ (14,071,691)
Total OTC	\$ (17,071,691)

Department of Transportation

Weigh station computers	\$ (3,000,000)
Total ODOT	\$ (3,000,000)

Ethics Commission

Full Implementation of Software Solution	\$ (1,000,000)
Total Ethics	\$ (1,000,000)

Military

Military Base Enhancements	\$ (21,000,000)
Total Military	\$ (21,000,000)

HEALTH & HUMAN SERVICES SUMMARY	FY 2026 Appropriations	Proposed Adjustments	FY 2027 Proposed Appropriation
Oklahoma Health Care Authority	\$ 1,410,540,778	\$	\$ 1,410,540,778
Oklahoma Human Services	\$ 822,186,045	\$	\$ 822,186,045
Department of Mental Health & Substance Abuse Services	\$ 403,320,659	\$ 17,000,000	\$ 420,320,659
Office of Juvenile Affairs	\$ 107,423,786	\$	\$ 107,423,786
Department of Health	\$ 91,156,355	\$	\$ 91,156,355
University Hospitals Authority	\$ 249,267,437	\$ (96,000,000)	\$ 153,267,437
Department of Veterans Affairs	\$ 40,349,233	\$	\$ 40,349,233
Department of Rehabilitation Services	\$ 42,402,951	\$	\$ 42,402,951
OSU Medical Authority	\$ 84,848,189	\$	\$ 84,848,189
Oklahoma Medical Marijuana Authority	\$ 37,632,000	\$	\$ 37,632,000
J.D. McCarty Center	\$ 4,755,543	\$	\$ 4,755,543
Commission on Children and Youth	\$ 3,103,087	\$	\$ 3,103,087
Office of Disability Concerns	\$ 327,095	\$	\$ 327,095
TOTAL HEALTH & HUMAN SERVICES	\$ 3,297,313,158	\$ (79,000,000)	\$ 3,218,313,158

University Hospitals Authority	
Indigent Care	\$ (96,000,000)
Total UHAT	\$ (96,000,000)

Department of Mental Health & Substance Abuse Services	
Consent Decree	\$ 17,000,000
TOTAL DMH	\$ 17,000,000

NATURAL RESOURCES SUMMARY	FY 2026 Appropriations	Proposed Adjustments	FY 2027 Proposed Appropriation
Department of Agriculture	\$ 57,337,316	\$	\$ 57,337,316
Department of Tourism and Recreation	\$ 25,969,386	\$	\$ 25,969,386
OSU Veterinary Medical Authority	\$ 23,301,532	\$	\$ 23,301,532
Department of Commerce	\$ 31,293,642	\$	\$ 31,293,642
Historical Society	\$ 18,579,048	\$ (2,800,000)	\$ 15,779,048
Oklahoma Corporation Commission	\$ 20,393,551	\$	\$ 20,393,551
REAP (House moved above the line)	\$ 33,000,000	\$	\$ 33,000,000
Conservation Commission	\$ 31,212,149	\$ (1,275,000)	\$ 29,937,149
Department of Environmental Quality	\$ 21,447,676	\$	\$ 21,447,676
Oklahoma Water Resources Board	\$ 11,214,075	\$	\$ 11,214,075
Department of Labor	\$ 3,578,213	\$	\$ 3,578,213
Department of Mines	\$ 1,348,683	\$ (100,000)	\$ 1,248,683
Oklahoma Workforce Commission	\$ 1,000,000	\$ (500,000)	\$ 500,000
J.M. Davis Memorial Commission	\$ 500,000	\$	\$ 500,000
TOTAL NATURAL RESOURCES	\$ 280,175,271	\$ (4,675,000)	\$ 275,500,271

Conservation Commission	
Unpaved Roads Program	\$ (1,275,000)
Total Conservation Commission	\$ (1,275,000)

Historical Society	
Cap - HVAC and Climate Control Equip	\$ (2,800,000)
Total Historical Society	\$ (2,800,000)

Department of Mines	
IT Database upgrade	\$ (100,000)
Total Mines	\$ (100,000)

Oklahoma Workforce Commission	
Statewide Data and Analytics Platform	\$ (500,000)
Total Workforce Commission	\$ (500,000)

PUBLIC SAFETY & JUDICIARY SUMMARY	FY 2026 Appropriations	Proposed Adjustments	FY 2027 Proposed Appropriation
Department of Corrections	\$ 547,359,022	\$	\$ 547,359,022
Department of Public Safety	\$ 120,846,454	\$	\$ 120,846,454
District Courts	\$ 86,960,297	\$ (2,000,000)	\$ 84,960,297
District Attorneys Council	\$ 86,040,957	\$ (4,937,465)	\$ 81,103,492
Supreme Court	\$ 28,858,789	\$ (1,536,250)	\$ 27,322,539
Oklahoma Indigent Defense System	\$ 26,470,125	\$	\$ 26,470,125
Attorney General	\$ 69,276,067	\$	\$ 69,276,067
Oklahoma State Bureau of Investigation	\$ 40,361,631	\$ (2,000,000)	\$ 38,361,631
Office of the Chief Medical Examiner	\$ 15,992,761	\$	\$ 15,992,761
Oklahoma Bureau of Narcotics and Dangerous Drugs	\$ 3,082,424	\$	\$ 3,082,424
Court of Criminal Appeals	\$ 4,686,775	\$	\$ 4,686,775
Council on Law Enforcement Education and Training (CLEET)	\$ 8,039,731	\$ (300,000)	\$ 7,739,731
Alcoholic Beverage Laws Enforcement Commission	\$ 4,905,450	\$	\$ 4,905,450
Pardon and Parole Board	\$ 2,604,446	\$	\$ 2,604,446
Council on Judicial Complaints	\$ 300,000	\$	\$ 300,000
TOTAL PUBLIC SAFETY & JUDICIARY	\$ 1,045,784,929	\$ (10,773,715)	\$ 1,035,011,214
Supreme Court			
Debt Service Adjustment (Pay off 2015B)	\$	\$ (1,536,250)	
Total Supreme Court		\$ (1,536,250)	
District Courts			
Business Courts	\$	\$ (2,000,000)	
Total District Courts		\$ (2,000,000)	
District Attorneys Council			
IT Upgrades	\$	\$ (1,937,465)	
Workforce Recruitment and Retention - Stipend	\$	\$ (3,000,000)	
Total DA's Council		\$ (4,937,465)	
Oklahoma State Bureau of Investigation			
Rapid DNA	\$	\$ (2,000,000)	
Total OSBI		\$ (2,000,000)	
Council on Law Enforcement Education and Training (CLEET)			
Active Shooter System - LASER	\$	\$ (300,000)	
Total CLEET		\$ (300,000)	
OTHER & SUPPLEMENTS	FY 2026 Appropriations	Proposed Adjustments	FY 2027 Proposed Appropriation
SUPP Ad Valorem Reimbursement Fund	\$ 64,848,292	\$ (64,848,292)	\$ -
SUPP Ad Valorem Reimbursement Fund - Veterans	\$ 8,788,026	\$ (8,788,026)	\$ -
SUPP Department of Mental Health and Substance Abuse Services	\$ 27,404,758	\$ (27,404,758)	\$ -
SUPP Flexible Benefit Allowance	\$ 22,012,554	\$ (22,012,554)	\$ -
PREP Fund - Infrastructure	\$ 58,000,000	\$ (58,000,000)	\$ -
Purchase Prison	\$ 312,000,000	\$ (312,000,000)	\$ -
Legacy Capital Fund	\$ 491,600,000	\$ (491,600,000)	\$ -
TOTAL OTHER & SUPPLEMENTS	\$ 984,653,630	\$ (984,653,630)	\$ -

SUPPLEMENTS, ONE-TIMES & MISCELLANEOUS	
SUPP Ad Valorem Reimbursement Fund	\$64,848,292
SUPP Ad Valorem Reimbursement Fund - Veterans	\$8,788,026
SUPP Department of Mental Health and Substance Abuse Services	\$27,404,758
SUPP Flexible Benefit Allowance	\$22,012,554
PREP Fund - Infrastructure	\$58,000,000
Purchase Prison	\$312,000,000
Legacy Capital Fund	<u>\$491,600,000</u>
TOTAL SUPPLEMENTS, ONE-TIMES & MISCELLANEOUS	\$984,653,630
ONE-TIMES FROM AGENCY DETAIL APPROPRIATIONS	
Oklahoma School of Science and Math	
Cap - Residence Hall - replace air conditioning units	\$902,000
Arts Council	
Capitol Art Collections - protection and storage	\$405,855
Tax Commission	
Broadband Rebate Fund	\$14,071,691
Department of Transportation	
Weigh station computers	\$3,000,000
Ethics Commission	
Full implementation of software solution Military	\$1,000,000
Military base enhancements	
Conservation Commission	
Unpaved Roads Program	\$21,000,000
Historical Society	
Cap - HVAC and climate control equip Department of Mines	\$1,275,000
IT database upgrade	\$2,800,000
Oklahoma Workforce Commission	
Statewide data and analytics platform	\$100,000
District Courts	
Business courts	\$500,000
District Attorneys Council	
IT upgrades	\$2,000,000
Workforce recruitment and retention - stipend	\$1,937,465
Oklahoma State Bureau of Investigation	
Rapid DNA	\$3,000,000
CLEET	
Active shooter system - LASER	\$2,000,000
	<u>\$300,000</u>
TOTAL ONE-TIMES FROM AGENCY DETAIL APPROPRIATIONS	\$54,292,011
TOTAL ONE-TIMES, SUPPLEMENTS and MISCELLANEOUS REMOVED	\$1,038,945,641

PROJECTED RESERVES AND UNSPENT REVENUES

Fund	FY 2027 Amount
Constitutional Reserve Fund (Rainy Day Fund)	\$1,327,267,738
Revenue Stabilization Fund	\$448,837,856
Total Reserves (RDF and RSF)	\$1,776,105,594
General Revenue Cash and Unspent Authorization (FY 2025 and FY 2026 include revenue estimated through the end of FY 2026 and the 5% cushion)	\$1,107,873,832
Education Reform Revolving Fund Balance	\$319,375,042
Rate Preservation Fund Balance	\$535,039,858
ALL FUNDS TOTAL	\$3,738,394,326