OKLAHOMA
Office of Management
& Enterprise Services

FY 2028
Agency Program Information and Budget Request Guide

State Budget Office | October 2026

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I. General Information

Introduction

Please submit your agency's Fiscal Year (FY) 2028 budget requests, agency program information, and all required documentation no later than Nov. 2, 2026, as required by 62 O.S. § 34.36. This annual submission date was extended from Oct. 1 to Nov. 1 by HB 3944, signed into law during the 2026 legislative session. Nov. 2 is the first business day after Nov.1.

New and noteworthy

NEW Budget Request System

This year, agencies will submit their budget requests and other required information through the new Budget Request System, which will serve as the State's official budget request system of record.

The key agency fiscal personnel on record will automatically be granted access to the system by early October. Agencies may request access for additional personnel by contacting your Statewide Budget Analyst.
Required recipients, including your State Budget Analyst and Legislative Fiscal Directors, will have access to the Budget Request System to read and download submitted documents. Agencies should discuss requests with their Cabinet Secretary or Chief Advisor, if the position is filled, prior to official submission to the system.

Once information has been officially submitted, agencies that need to update their documentation will need to contact the State Budget Office to reopen the System. Agencies that submit revised budget requests should notify the Legislative Fiscal Directors for their awareness of the change:

- Senate Fiscal Director Anthony Sammons – anthony.sammons@oksenate.gov.
- House of Representatives Fiscal Director John McPhetridge – john.mcphetridge@okhouse.gov.

The Budget Request System will be permanently locked on April 1, 2027, and no further edits will be allowed for the remainder of the fiscal year.

The new system, including login, navigation and guidance, is covered in more detail below.

NEW Removal of Offsets tab

Reductions and request offsets information is no longer required to be reported in a separate spreadsheet tab. Instead, agencies should ensure that any reductions or request offsets are entered as negative incremental requests in the Budget Request System.

NEW Removal of Budget Requests in the Budget Performance Review (BPR) form

The request sections of the BPR form have been removed. Legislative fiscal staff will have access to the incremental and supplemental requests as entered in the Budget Request System. Agencies should notify Legislative Fiscal Directors directly whenever there is a revision to agency budget requests to ensure they are aware of the update.

Reminder: Budget Performance Review (BPR) Formatting

Legislative Fiscal Staff print the BPR document for Representatives and Senators to review. Please ensure that unused portions of BPR tables are deleted and that all sections have a formatted box appearing around the outside of the table. Once finalized, print the BPR form and review the printed copy to ensure it is properly formatted before uploading the document to the Budget Request System.

***NEW* HB 3413 Contractor Reporting Template**

Beginning with the budget request due in 2026, all agencies must provide additional information concerning their contractors and consulting engagements by completing the HB 3413 Contractor Reporting Template and submitting it with the annual budget request.

The report must include the agency's current contracts as of the submission date, as well as proposed or pending contractor engagements associated with the agency's budget request. Required information includes the contractor name, contract amount, contract status, estimated completion date for incomplete or pending contracts, whether the engagement is for professional services or staff augmentation, and actions taken in response to consultant recommendations.

Agencies must also ensure that final consultant reports are made publicly available and linked to the corresponding contract, as applicable.

Please download, complete and upload the form by Nov. 2, 2026, as part of your budget request submission. Contact central.purchasing@omes.ok.gov with any questions regarding this form.

Reminder: Cost Performance Assessment

Your agency will receive Cost Performance Assessment templates and instructions separately from OMES Central Accounting and Reporting. The Cost Performance Assessment Survey is required by 62 O.S. § 34.36(J), which directs the Office of Management and Enterprise Services to gather information from agencies annually and perform a cost performance assessment of the agency's cost of providing financial services. The FY 2027 assessment analyzes agency submitted data for the preceding fiscal year (FY 2026).

The Cost Performance Assessment Survey is not required for agencies that contract with OMES Agency Business Services. Please read the Cost Performance Assessment instructions closely before you enter data into the spreadsheet tabs.

II. Budget Request System Information

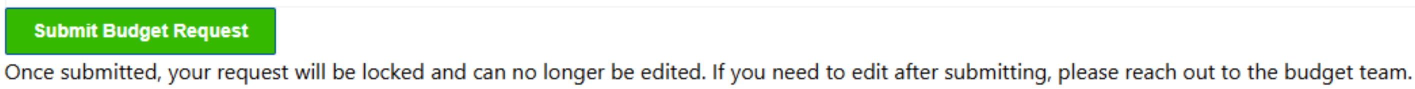
Purpose and usage

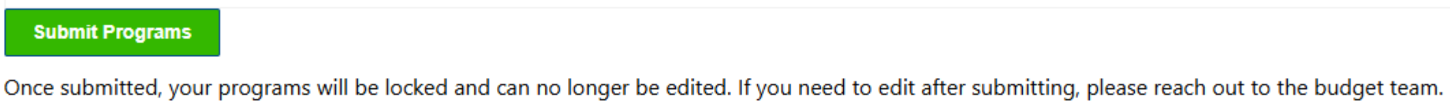
In the Budget Request System, agencies will:

- Download templates for required documents, including:
  - Budget Performance Review (BPR).
  - Agency Information and Fiscal details (federal, fee and other revenue, etc.).
  - Contractor reporting as per HB 3413.
- Describe all agency programs, including program goals and key performance measures (KPMs).
- Complete incremental and supplemental budget requests as applicable.
  - Agencies should report both operating (recurring) requests and capital and project (one-time) requests in the incremental request section.
  - Supplemental funding can be requested if the agency has an urgent need for additional funding in the current fiscal year.
  - Any reductions or request offsets should be reported as incremental requests using a negative amount.
- Upload the completed required files.
  - A budget request entry must be created to upload the required files. The agency may confirm that no additional funds are requested this year in the budget request entry.
  - Name files using the naming convention, including agency number and acronym.
  - Each of these activities is covered in more detail in the sections below.

Submissions, updates and final dates

After budget request and agency program information has been entered, and all required documents have been uploaded, agencies will officially submit their information to the Budget Request System by selecting the **Submit Budget Request button** and **Submit Programs button**, imaged below, no later than Nov. 2, 2026. Once submitted, your request will be locked. Contact your budget analyst to reopen the system for any further edits.





Most required recipients, including your State Budget Analyst and Legislative Fiscal Directors, will have access to the Budget Request System to read and download submitted documents.

Agencies should discuss their requests with their Cabinet Secretary or Chief Advisor, if the position is filled, prior to submission.

Reminder: OMES is required by statute to report a list of agencies that have not submitted their budget request documentation by the deadline to the Legislature. This action is mandatory; the State Budget Office cannot offer official extensions from the required submission date.

However, the Budget Request System will continue to accept budget request submissions after the submission deadline.

Request revisions

- Once program and budget request information has been officially submitted, agencies that need to update their documentation will need to contact the State Budget Office to reopen the system.
- If budget requests are revised, agencies should download the request summary from the system and email to the House and Senate Fiscal Directors to ensure their awareness of the change.

The Budget Request System will be permanently locked on April 1, 2027, and no further edits will be allowed for the remainder of the fiscal year.

Login and navigation

Agencies will access the Budget Request System online. Key fiscal personnel with an established state account can log in. To log in, select the **Log In** link at the top of the page. Agencies may request access for additional personnel by contacting your Statewide Budget Analyst.

After logging in, agencies will select the **Agency Profile** link at the top of the page to access the main data summary page, which includes sections for downloads, including this guide and various templates, Agency Program Summary, and Budget Requests. Agencies can select the Agency Profile link at the top to return to the main page at any time.

Accessing agency documents on record

Agencies can download the most current version of their completed/submitted information:

- Summaries of their incremental and supplemental requests using the Download buttons in the Budget Requests section.

- Summaries of their agency program maps using the Download buttons in the Agency Programs section.
- Submitted Excel documents in the Supporting Documents upload section after the budget request has been submitted.

III. Agency Programs

General

Programs are activities that directly provide goods or services to customers, clients, and citizens. A program can be any practice or service that attempts to target a specific outcome for an intended population. Examples include licensing, enforcement, investigations, medical/healthcare, supervision, education and public outreach.

To enter agency programs, select the down arrow in the main Agency Program section next to the Agency entry, and select **Edit**. On the next screen, select the **Create button** to add a new program. After programs have been added, you can select the Edit option to edit any time before final submission.

Program information

Complete the program description, then add all the divisions and departments that are part of the program, including pass-through divisions or departments. Some programs may have only one division or department, while other programs will have multiple divisions and/or departments. Divisions are represented by two-digit numbers, while departments are seven digits.

Answer the program information questions, then list and describe program goals and key performance measures (KPMs) for this program. Goals are statements of broad intent or purpose. KPMs describe what the agency is trying to accomplish in more specific and measurable terms, usually within a certain time frame.

These measures are established after the agency develops program goals and objectives and are used by management to determine whether programs are meeting their goals and objectives. List at least one KPM per program. Ensure that a specific unit of measurement for the KPM is included in the unit of measure (either a number or percentage).

List the measures you've developed and the benchmarks or progress the agency has achieved under the years noted as “actuals.” List the progress you expect to achieve during the current year and upcoming years under the years marked as “targets.”

TIP: When entering amounts, use a number with no formatting. The system may return an error if an amount is formatted with a dollar sign, commas or includes any additional text.

Once program information, including goals and KPMs, is complete, select **Validate & Submit**. This action will add the program to the Program Summary list. The agency can edit the programs until the final submission step.

Note: Agencies may submit Administrative and Information Systems (IS/IT) divisions as programs, but it is not required unless these divisions contain client-facing program spending.

IV. Budget Requests

All agencies, including non-appropriated agencies and agencies that are not requesting additional appropriations, must activate the Budget Request section in the system so that they can upload their relevant required documents.

Agencies that are non-appropriated, or agencies that do not wish to request additional appropriated funds through a budget request this year, should indicate as such by selecting the checkbox at the top of the form. Agencies that have no requests should proceed to the end of this page to upload any required documents in the Supporting Documents section.

If your agency has no incremental or supplement budget requests for this FY, please indicate here

Please be sure to upload the completed BPR, HB3413, and Fiscal Detail forms before submitting to the budget team.

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Supplemental requests

Supplemental requests are urgent funding requests needed for the current fiscal year.

If this supplemental funding needs to be annualized and continued in subsequent years, include a separate request in the Incremental Requests section.

Incremental requests

Incremental requests are appropriated funding changes your agency anticipates or is requesting during the period covered by the request (other than supplemental funding needs which are addressed separately). Include both incremental operating (recurring) and capital and project (one-time) requests.

Start by selecting **Create** and adding a brief description of the funding change—this is the name of the request that will be shown in the summary—and the priority of the request, then select **Save and Continue**.

Note: The Download Incremental & Supplemental Summary button is available for agencies to download a summary of their requests for the fiscal year once requests are completed. It is not a template but a summary of information that has already been entered.

Download Incremental & Supplemental Summary

Agencies are asked to classify incremental requests as one-time or recurring:

- Recurring needs are typically operating requests required on an ongoing basis going forward.
- One-time requests are typically capital requests or project requests. These may be needed for several years but are not needed as part of the agency's base appropriation going forward.

Please ensure that all reductions or request offsets are entered as incremental requests with a negative dollar amount. Examples include one-time appropriations for capital or IS projects that can now be removed from future appropriations, funding for programs that have been discontinued or transferred to another agency, or ongoing cost savings/efficiencies that can be removed from appropriations as the funding is no longer needed.

If the request is an enhancement to existing programs or support functions, report the budget and expenditure information for these programs or support functions. If agency programs align with departments instead of divisions, report departmental information.

Agencies are asked to describe how they will measure the progress and success of funding request outcomes. Include funding request goals and key performance measures if available or otherwise describe how progress will be evaluated.

If the agency has other funding sources for the request, such as federal or other revenue, please list and describe these.

TIP: When submitting, you may receive an alert if there are no other funding sources listed. This alert is only for your awareness and is not required.

The appropriated request amount should be the amount needed in addition to the current year's budget. If the request requires ongoing funding, place the amount in each year as needed (amount additional to the current year's budget).

TIP: When entering amounts, use a number with no formatting. The system will return an error if the amount is formatted with a dollar sign and commas.

At the end of the request entry, select **Save Changes** to add the request to the table.

Uploads

At the end of the Budget Request page, agencies should upload all required documents in the Supporting Documents section. More details on these documents are found in the next section.

V. Downloads and Uploads

General information

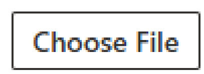
You can download templates from the main landing page, including the following:

- BPR (Budget Performance Report).
- Agency Information and Fiscal Details.
- HB 3413 Contractor Reporting.

These completed templates should be uploaded at the end of the Budget Request page, in the Supporting Documents section.

Please upload the Strategic Plan that was submitted on Oct. 1, so that the state can organize and retain these forms in a centralized location available to all required parties.

Select **Choose File** to upload the relevant completed document from your files.



BPR (Budget Performance Review) template

This template requests agency program and fiscal information in the format specified by the Legislative fiscal staff. **This form will be printed for Representatives and Senators to review.** Ensure that unused portions of the form are deleted and review a printed copy to confirm that the BPR is properly formatted.

New this year: Per legislative request, questions have been added to the BPR surrounding purpose and amounts of spending on artificial intelligence platforms, clients or other technology.

Please send questions regarding the BPR to your Legislative fiscal staff contact, as this form is primarily used by the Legislature.

Reminder: Report both the version number and the date submitted at the top of the form. The default for the version is **"**Original," which should be updated each time a new version is submitted.

Agency Information and Fiscal Details template

Agency information

1. Enter basic agency and key contact information.
2. List any reports your agency is required to submit by state statute, along with relevant information.
3. Submit accomplishments and goals that are meaningful to agency clients, and are specific and measurable, along with significant savings and efficiencies.
4. Ensure that all planned or ongoing major agency projects, including any projects that will require budgetary changes, are included in the Major Agency Projects section.
5. Briefly describe the challenges that your agency faces in making progress toward agency goals and achieving the agency mission.

Federal Funds Schedule tab

The agency is asked to specifically include any funding changes from HR 1 (also known as the One Big Beautiful Bill Act), the recent federal reconciliation bill, or federal sequestrations of funding. This should include changes in funding availability, changes in client demand due to client eligibility or requirements, funding caps, state share, administrative duties, cost shifting, cost savings, etc.

The agency should describe the impact of these changes, including both changes to client services or agency operations, for example, number of clients that are eligible or able to be served, costs to the agency, staff requirements, programs that will need to be modified or discontinued, etc.

Include a description of actions the agency will be taking to address funding changes. If other funding sources will be used to offset funding reductions, note when these funding sources will expire or be depleted.

This schedule is required by 62 O.S. § 34.36.1 and 62 O.S. § 34.42.1. There are two columns in this sheet in which you may provide a link to the requested information rather than listing the information directly in the Excel spreadsheet. These columns are noted in red.

You may list multiple federal grants per program and/or multiple programs per grant.

The cost to implement is defined as the administrative costs to run the program, not the total cost of delivering services through the program. Administrative costs include support such as human resources, finance, legal and executive, but do not include the costs for direct service providers.

Fees, Fines & Other Revenue (Summary) tab

In this tab, provide revenue information from all sources, aside from appropriations and the federal sources accounted for on previous federal tabs. Once this spreadsheet has been populated, the information from columns A-C will populate the Other Revenue Details tab.

Other Revenue Details tab

The information from the Fees, Fines & Other Revenue (Summary) tab will flow to this sheet. Agencies will provide information for two fiscal years of actual revenue, the current year projections, and estimates for the following year.

Capital Lease Debt (Bond Indebtedness) tab

Please list each asset subject to a capital lease and itemize outstanding capital lease debt as well as the debt service required for each indicated fiscal year.

HB 3413 Contractor Reporting template

Beginning with the budget request due Nov. 2, 2026, agencies must provide additional information concerning their contractors and consulting engagements. Each agency must complete the HB 3413 Contractor Reporting Template and submit it with the annual budget request.

The report must include the agency's current contracts as of the submission date, as well as proposed or pending contractor engagements associated with the agency's budget request. Required information includes the contractor name, contract amount, contract status, estimated completion date for incomplete or pending contracts, whether the engagement is for professional services or staff augmentation, and actions taken in response to consultant recommendations.

Agencies must also ensure that final consultant reports are made publicly available and linked to the corresponding contract, as applicable.

Please download, complete and upload the form by Nov. 2, 2026, as part of your budget request submission.

TIP: Detailed guidance is available in the template downloadable on the Budget Request system site.

Please contact central.purchasing@omes.ok.gov with any questions regarding this form.

VI. Appendix A: Overview of Integrated Agency Planning

Introduction

The Budget Work Program, Budget Request process, and Strategic Plan are designed to be integrated and complementary processes which together provide a clear picture of agency goals and needs for the current fiscal year and following six years. This overview provides a description of each planning process and the statutory references that require each process.

Budget Work Program

The Budget Work Program (BWP) is the agency's operational needs plan for the current fiscal year, which begins on July 1. This current plan is built using revenue and expenditure estimates available to decision makers last fiscal year – beginning each year in October when agencies submit plans for the upcoming years (62 O.S. § 34.42).

Budget requests

Agencies are required to submit an estimate of needs for the ensuing fiscal year and the following two fiscal years, along with an estimate of revenues from all sources to be received by the agency during the ensuing fiscal year and the following two fiscal years. Agencies are also required to include estimated capital lease needs for the ensuing fiscal year and the following two fiscal years (62 O.S. § 34.36).

Statutorily, these estimates must include, but are not limited to, a budget analysis of existing and proposed programs utilizing performance-informed budgeting techniques, program objectives and outcomes, number of personnel required to accomplish each program, a listing of all employees and resources dedicated to the provision of financial services, and an outline of the interactions between any other state, federal, or local agencies which administer a similar or cooperating program.

Strategic planning

The focus on agency programs continues when agencies provide decision makers with long-run strategic plans. The Oklahoma Program Performance Budgeting and Accountability Act requires agencies to prepare and submit budgets in a program format, and all agencies are required to collect and identify data to measure performance of agency programs. The purpose of this Act is to better prioritize state funding needs, reduce program duplication, enhance budgeting information necessary to improve the efficiency of state operations, and improve state services to the public (62 O.S. § 45.1).

Agencies are required to submit a strategic plan for operations which should cover five fiscal years beginning with the next odd-numbered fiscal year (62 O.S. § 45.3).

Plans must include but not be limited to the agency's mission and goals, outcomes of agency programs, and descriptions of strategies for meeting the agency's needs and achieving the goals for each area of state government.

In addition to program and performance information, strategic plans statutorily shall also include an analysis of the use of agency resources to meet the stated mission, including an estimate of additional resources that may be necessary to achieve that mission. These plans shall also include summaries of any capital improvement needs of the agency.

Additional information required by statute

Agencies are required by various statutes to submit additional information each year. These other submissions include, but are not limited to, reporting federal funds information (62 O.S. § 34.36.1), fee schedules (62 O.S. § 45.11), capital needs (62 O.S. § 901), as well as information regarding the use of the agency's fleet vehicles (74 O.S. § 78).

This information helps statewide decision makers effectively prioritize state funding needs and improve the efficiency of state operations.

Agency programs

Agencies are required to prepare and submit budgets and plans in a programmatic format. Agency programs are activities that directly provide goods or services to customers, clients, and citizens. Examples of these types of programs include licensing, enforcement, investigations, medical/healthcare, supervision, education, and public outreach (62 O.S. §§ 34.36, 34.42, 45.1, 45.3, and 45.11).

For each program, agencies are required to collect and identify data to measure relevant objectives, outputs, outcomes, and groups of people served. Agencies are also required to detail the revenues generated from each program, the number of personnel required to accomplish each program, and estimated resources, requirements, and needs of these programs during the upcoming fiscal years.